

HB 1301 -- CHILD PROTECTION

SPONSOR: Mansur

This bill modifies several provisions relating to child protection, including:

- (1) The "Champion for Children" tax credit;
- (2) Homeless children or youth;
- (3) SAFE CARE providers; and
- (4) Admissibility of certain evidence relating to children.

CHAMPION FOR CHILDREN TAX CREDIT (Section 135.341, RSMo)

Currently, a tax credit can be claimed in amount equal to up to 50% of a verified contribution to a court-appointed special advocate (CASA) fund, child advocacy center, or a crisis care center. This bill increases the amount to 70% for all tax years on or after January 1, 2025, up to \$50,000 in any tax year. The cumulative amount of the tax credit redeemed in a fiscal year must not exceed \$2.5 million beginning July 1, 2025. In the event a full or partial credit denial due to the cumulative maximum amount of credits being redeemed for the fiscal year causes an income tax balance owed to the State by the taxpayer, the taxpayer must not be held liable for any addition to tax, penalty, or interest on that income tax balance due under the conditions specified in the bill.

This bill also extends the expiration date of the tax credit from December 31, 2025, to December 31, 2031.

HOMELESS CHILDREN (Section 136.055)

This bill exempts homeless children, homeless youths, and unaccompanied youths, as defined by law, from certain fees collected by Department of Revenue fee offices.

A minor's status as a homeless child, homeless youth, or unaccompanied youth under the bill must be verified by a letter signed by a director or designee of a governmental or nonprofit agency providing services to homeless persons, by a local education agency liaison, as described under federal law, by a school social worker or counselor, or by an attorney who is representing the minor in a legal matter.

SAFE CARE PROVIDERS (Section 334.950)

Under this bill, the collaborative practice arrangement requirements for advanced practice registered nurses and physician assistants must be deemed satisfied by the SAFE CARE provider peer review and mentoring relationship set forth in statute for those advanced practice registered nurses and physician assistants who only provide SAFE CARE services at a regional child assessment center.

ADMISSIBILITY OF CERTAIN EVIDENCE IN CRIMINAL CASES (Sections 491.075 and 492.304)

Under current law, a statement made by a child under 14 years of age can be admissible in criminal proceedings under certain circumstances. This bill changes the age to a child under the age of 18 years of age.

Additionally, this bill provides that visual or audio recordings of a child under 18 years of age relating to certain criminal offenses shall be admissible in criminal proceedings under certain circumstances.

This bill is similar to SB 83 (2025).