

HOUSE BILL NO. 3204

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE STINNETT.

6745H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for contributions to prevention resource centers.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be
2 known as section 135.2100, to read as follows:

135.2100. 1. As used in this section, the following terms shall mean:

- 2 (1) "Contribution", a donation of cash, stock, bonds, or other marketable
3 securities, or real property;
- 4 (2) "Director", the director of the department of mental health;
- 5 (3) "Prevention resource center", an entity that is part of the Missouri
6 department of mental health's prevention resource center network;
- 7 (4) "Tax credit", a credit against the tax otherwise due under chapter 143,
8 excluding withholding tax imposed under sections 143.191 to 143.265;
- 9 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a
10 shareholder in an S corporation doing business in the state of Missouri and subject to
11 the state income tax imposed by the provisions of chapter 143, or an individual subject
12 to the state income tax imposed by the provisions of chapter 143, or any charitable
13 organization that is exempt from federal income tax and whose Missouri unrelated
14 business taxable income, if any, would be subject to the state income tax imposed under
15 chapter 143.
- 16 2. For all tax years beginning on or after January 1, 2027, a taxpayer shall be
17 allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 to seventy percent of the amount such taxpayer contributed to a prevention resource
19 center.

20 **3. The amount of the tax credit claimed shall not exceed the amount of the**
21 **taxpayer's state tax liability for the tax year for which the credit is claimed, and such**
22 **taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand dollars per**
23 **tax year. Except for any excess credit which is carried over under subsection 5 of this**
24 **section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of**
25 **such taxpayer's contribution or contributions to a prevention resource center or centers**
26 **in such taxpayer's tax year has a value of at least fifty dollars.**

27 **4. The cumulative amount of tax credits allowed to all taxpayers under this**
28 **section shall not exceed two million five hundred thousand dollars per tax year. If the**
29 **amount of tax credits claimed in a tax year under this section exceeds two million five**
30 **hundred thousand dollars, tax credits shall be allowed based on the order in which they**
31 **are claimed.**

32 **5. Any amount of tax credit which exceeds the tax due or which is applied for**
33 **and otherwise eligible for issuance but not issued shall not be refunded but may be**
34 **carried over to any subsequent tax year, not to exceed a total of five years.**

35 **6. No tax credit claimed under this section shall be assigned, transferred, sold, or**
36 **otherwise conveyed.**

37 **7. The director shall determine, at least annually, which facilities in this state**
38 **may be classified as prevention resource centers. The director may require of a facility**
39 **seeking to be classified as a prevention resource center whatever information that is**
40 **reasonably necessary to make such a determination. The director shall classify a facility**
41 **as a prevention resource center if such facility meets the definition set forth in**
42 **subsection 1 of this section.**

43 **8. The director shall establish a procedure by which a taxpayer can determine if**
44 **a facility has been classified as a prevention resource center. Prevention resource**
45 **centers shall be permitted to decline a contribution from a taxpayer. A taxpayer shall**
46 **apply for the tax credit authorized under this section by attaching a copy of the**
47 **contribution verification provided by a prevention resource center to such taxpayer's**
48 **income tax return.**

49 **9. Each prevention resource center shall provide information to the director**
50 **concerning the identity of each taxpayer making a contribution to the prevention**
51 **resource center who is claiming a tax credit under this section and the amount of the**
52 **contribution. The director shall provide the information to the director of revenue. The**
53 **director shall be subject to the confidentiality and penalty provisions of section 32.057**
54 **relating to the disclosure of tax information.**

55 **10. Notwithstanding any provision of section 105.1500 to the contrary, any**
56 **requirement to provide information, documents, or records under this section, and any**
57 **requirement established by the department to provide information, documents, or**
58 **records for the purpose of administering and enforcing this section, shall be exempt**
59 **from section 105.1500.**

60 **11. In the event a full or partial credit denial due to the cumulative maximum**
61 **amount of credits being redeemed for the tax year causes an income-tax balance due to**
62 **be owed to the state by the taxpayer, the taxpayer shall not be held liable for any**
63 **addition to tax, penalty, or interest on that income-tax balance due, provided the**
64 **balance is paid, or approved payment arrangements are made, within sixty days from**
65 **issuance of the notice of credit denial.**

66 **12. The department of revenue, in coordination with the department of mental**
67 **health, shall promulgate all necessary rules and regulations for the administration of**
68 **this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**
69 **is created under the authority delegated in this section shall become effective only if it**
70 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
71 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
72 **vested with the general assembly pursuant to chapter 536 to review, to delay the**
73 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**
74 **then the grant of rulemaking authority and any rule proposed or adopted after August**
75 **28, 2026, shall be invalid and void.**

76 **13. Under section 23.253 of the Missouri sunset act:**

77 **(1) The provisions of the new program authorized under this section shall sunset**
78 **six years after the effective date of this section unless reauthorized by an act of the**
79 **general assembly;**

80 **(2) This section shall terminate on September first of the calendar year**
81 **immediately following the calendar year in which the program authorized under this**
82 **section is sunset; and**

83 **(3) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit**
84 **properly issued before this program was sunset in a tax year after the program is sunset.**

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