

HCS HBs 1882 & 3097 -- TAX CREDIT FOR CONTRIBUTIONS TO YOUTH
POLICE INITIATIVES

SPONSOR: Allen

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Standing
Committee on Crime and Public Safety by a vote of 16 to 0.

The following is a summary of the House Committee Substitute for
HB 1882 & 3097.

This bill establishes a tax credit program for youth police
initiatives.

Beginning January 1, 2027, a taxpayer will be able to claim a tax
credit against their state tax liability equal to 100% of any
eligible contribution made to an eligible non-for-profit
organization that operates a youth initiative in an urban area in
Missouri. These tax credits must not be refundable, but they may
be carried forward for five subsequent tax years, or until the
full tax credit has been redeemed. The total amount of tax
credits authorized must not exceed \$500,000 in any tax year. The
Missouri Department of Public Safety must maintain and update a
list of eligible entities.

The provisions of this bill sunset six years after the effective
date.

The following is a summary of the public testimony from the
committee hearing. The testimony was based on the introduced
version of the bill.

PROPONENTS: Supporters say that the bill represents what good
governance should look like. It lets results drive funding and
makes this model available statewide so everyone can take
advantage of it. Structured programs that bring people together
across divides can change attitudes, break down stereotypes and
correct misperceptions on all sides. The youth police initiative
has operated in Kansas City since 2017. It's an intensive five-
day after school program to serve all of Missouri's urban areas.
This is a statewide framework that anyone can use. The kids who
participate in the program are all at-risk kids, either through
probation or some boys and girls clubs. This has been funded by
line-item appropriations since 2017 so it's competing with many
other programs for funding and that is not sustainable. We
should move it off the budget books and let the private sector
fund this. This provides 100% tax credits for contributions.

The bill has reasonable safeguards: they are not refundable, but they can be carried forward. It makes it attractive to a broader range of donors. Eligible entities will be made public by the Department of Public Safety. The program includes a 6-year sunset, so if it doesn't deliver the results or attract the desired donors, the program will end. This was developed to provide training for police cadet academies so they could build and address fractured trust with those in urban communities. The program currently serves 45 communities around the country and provides tools and conflict resolution strategies.

Testifying in person for the bill were Representative Allen; Ryan Mills, Kansas City Board of Police Commissioner's; Mary Preston, North American Family Institute; and Richard Smith.

OPPONENTS: There was no opposition voiced to the committee.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.