

HB 3101 -- BENEVOLENT TAX CREDITS

SPONSOR: Perkins

Current law authorizes a tax credit for contributions to a shelter for victims of domestic violence and rape crisis centers in an amount equal to 70% of the contribution. For all fiscal years beginning on or after July 1, 2026, this bill increases such credit to 100% of the contribution if the shelter for victims of domestic violence or rape crisis center is located in a rural area or serves a large number of residents of a rural area.

Additionally, the bill increases the maximum amount of tax credit that a taxpayer can claim in a tax year from \$50,000 to \$100,000 and adjusts such amount annually for inflation. (Section 135.550, RSMo)

Current law authorizes a tax credit for contributions to a maternity home in an amount equal to 70% of the contribution. For all fiscal years beginning on or after July 1, 2026, this bill increases such credit to 100% of the contribution if the maternity home is located in a rural area or serves a large number of residents of a rural area.

Additionally, current law limits the maximum amount of tax credit that a taxpayer may claim in a tax year to \$100,000. This bill adjusts such amount annually for inflation. (Section 135.600)

Current law authorizes a tax credit for contributions to a diaper bank in an amount equal to 50% of the contribution. For all fiscal years beginning on or after July 1, 2026, this bill increases such credit to 70% of the contribution, or 100% of the contribution if the diaper bank is located in a rural area or serves a large number of residents of a rural area.

Additionally, the bill increases the maximum amount of tax credit that a taxpayer may claim in a tax year from \$50,000 to \$100,000 and adjusts such amount annually for inflation.

Current law limits the total amount of tax credits in a fiscal year to \$500,000. For all fiscal years beginning on or after July 1, 2026, this bill removes such limit.

Current law provides that such tax credit must sunset on December 31, 2031. This bill repeals such sunset. (Section 136.621)

Current law authorizes a tax credit for contributions to a pregnancy resource center in an amount equal to 70% of the contribution. For all fiscal years beginning on or after July 1, 2026, this bill increases such credit to 100% of the contribution if the pregnancy resource center is located in a rural area or serves a large number of residents of a rural area.

Additionally, the bill increases the maximum amount of tax credit that a taxpayer may claim in a tax year from \$50,000 to \$100,000 and adjusts such amount annually for inflation. (Section 135.630)

This bill is similar to SB 1547 (2026).