

HCS HB 3204 -- TAX CREDIT FOR CONTRIBUTIONS TO PREVENTION  
RESOURCE CENTERS

SPONSOR: Stinnett

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Standing Committee on Emerging Issues by a vote of 12 to 0. Voted "Do Pass" by the Standing Committee on Rules-Administrative by a vote of 9 to 0.

The following is a summary of the House Committee Substitute for HB 3204.

Beginning January 1, 2027, this bill allows a qualifying taxpayer to claim a tax credit in an amount equal to 70% of the amount the taxpayer contributed to a "prevention resource center", as defined in the bill. The tax credit claimed must not exceed the amount of the taxpayer's state tax liability and must not exceed \$50,000 per tax year. The cumulative amount of tax credits allowed must not exceed \$2.5 million per tax year.

The Director of the Department of Mental Health must:

- (1) Determine annually which facilities may be classified as a qualifying prevention resource center; and
- (2) Establish a procedure for taxpayers to determine if a facility is a qualifying prevention resource center; and
- (3) Provide information from each qualifying prevention resource center to the director of revenue regarding each taxpayer seeking a tax credit for a qualifying contribution and the amount of such contribution.

This program sunsets six years after its effective date.

This bill is similar to SB 1591 (2026).

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

PROPOSERS: Supporters say that prevention resource centers serve a vital function at the local level. With a greater emphasis placed on prevention, local communities save money and resources over the long term. Supporters further state that with

more private contributions towards prevention, the current burden on first responders will decrease.

Testifying in person for the bill were Representative Stinnett; National Federation of Independent Business; Community Partnership of the Ozarks, Inc.; and Campaign Life Missouri.

OPPONENTS: Those who oppose the bill say that places such as Planned Parenthood and other similar organizations could end up receiving state funding as a prevention resource center. As a result, taxpayers might be asked to pay for something with which they fundamentally disagree.

Testifying in person against the bill were ARMORVINE LLC; and Arnie Dienoff.

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.