

HB 3204 -- PREVENTION RESOURCE CENTERS TAX CREDIT

SPONSOR: Stinnett

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 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).