

SENATE BILL NO. 1608

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR WASHINGTON.

6612S.011

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for contributions to certain youth police initiatives.

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

Section A. Chapter 135, RSMo, is amended by adding thereto
2 one new section, to be known as section 135.463, to read as
3 follows:

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

3 (1) "Department", the Missouri department of public
4 safety;

5 (2) "Eligible entity", a not-for-profit organization
6 that operates a youth police initiative in an urban area in
7 this state;

8 (3) "State tax liability", any liability incurred by
9 an eligible entity pursuant to the provisions of chapter 143
10 or chapter 148, exclusive of the provisions relating to the
11 withholding of tax as provided for in sections 143.191 to
12 143.265 and related provisions;

13 (4) "Tax credit", a credit against the tax otherwise
14 due under chapter 143 or chapter 148, excluding withholding
15 tax imposed under sections 143.191 to 143.265;

16 (5) "Taxpayer", any individual, partnership, or
17 corporation as described under section 143.441 or 143.471

18 that is subject to the tax imposed under chapter 143,
19 excluding withholding tax imposed under sections 143.191 to
20 143.265;

21 (6) "Urban area", an urbanized area as defined by the
22 United States Census Bureau;

23 (7) "Youth police initiative", a program conducted by
24 an eligible entity for the purpose of engaging at-risk youth
25 and local police officers in activities and conversation to
26 build trust and break down stereotypes between youth and
27 police.

28 2. For all tax years beginning on or after January 1,
29 2026, a taxpayer shall be authorized to claim a tax credit
30 against the taxpayer's state tax liability in an amount
31 equal to one hundred percent of any contribution made to an
32 eligible entity for the purpose of funding a youth police
33 initiative in an urban area in this state.

34 3. (1) Tax credits authorized pursuant to this
35 section shall not be refundable, but may be carried forward
36 for five subsequent tax years or until the full tax credit
37 is redeemed, whichever occurs first.

38 (2) Tax credits authorized pursuant to this section
39 may be transferred, sold, or assigned.

40 (3) The total amount of tax credits that may be
41 authorized pursuant to this section shall not exceed five
42 hundred thousand dollars in any tax year.

43 4. (1) The department shall maintain a list of all
44 eligible entities to which a taxpayer may make a
45 contribution that is eligible for a tax credit pursuant to
46 this section. Such list shall be updated at least annually
47 and published on the department's website.

48 (2) In order to redeem a tax credit pursuant to this
49 section, a taxpayer shall submit evidence of a contribution

50 to an eligible entity to the department on forms to be
51 promulgated by the department. Such form shall include, but
52 not be limited to:

53 (a) The taxpayer's name;

54 (b) The name of the eligible entity to which a
55 contribution was made; and

56 (c) Documentation provided to the taxpayer by an
57 eligible entity evidencing the amount of the contribution
58 made to such eligible entity.

59 5. The department may promulgate rules to implement
60 the provisions of this section. Any rule or portion of a
61 rule, as that term is defined in section 536.010, that is
62 created under the authority delegated in this section shall
63 become effective only if it complies with and is subject to
64 all of the provisions of chapter 536 and, if applicable,
65 section 536.028. This section and chapter 536 are
66 nonseverable and if any of the powers vested with the
67 general assembly pursuant to chapter 536 to review, to delay
68 the effective date, or to disapprove and annul a rule are
69 subsequently held unconstitutional, then the grant of
70 rulemaking authority and any rule proposed or adopted after
71 August 28, 2026, shall be invalid and void.

72 6. Pursuant to section 23.253 of the Missouri sunset
73 act:

74 (1) The program authorized pursuant to this section
75 shall automatically sunset six years after the effective
76 date of this section unless reauthorized by an act of the
77 general assembly;

78 (2) This section shall terminate on September first of
79 the calendar year immediately following the calendar year in
80 which the program authorized pursuant to this section is
81 sunset; and

82 (3) The provisions of this subsection shall not be
83 construed to impair or impede the state's fulfillment of any
84 obligations, including the authorization, issuance, or
85 redemption of tax credits, incurred pursuant to this section
86 prior to the date the program authorized pursuant to this
87 section is sunset.

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