

# SENATE BILL NO. 845

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

3821S.02I

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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