

HB 803 -- Income Tax Credit for Donations to Abused and Neglected Children

Sponsor: Portwood

This bill authorizes an income tax credit for donations to the Missouri Court Appointed Special Advocates Association. The income tax credit will be equal to the amount of any donation made in the tax year, not to exceed the taxpayer's state tax liability for the tax year the credit is claimed. The tax credit is nonrefundable, nontransferrable, and cannot be sold or assigned. The credit can only be claimed if the state association forwards the donation to a local court appointed special advocates association.

The provisions of the bill will expire on December 31 six years from the effective date.