

HB 2050 -- CHAMPION FOR CHILDREN TAX CREDIT

SPONSOR: Austin

This bill makes changes to the Champion for Children Tax Credit, a tax credit that can be claimed for verified contributions to qualified agencies, which includes child advocacy centers. The bill clarifies that for purposes of the credit a child advocacy center includes an association based in Missouri, an association affiliated with a national association, and an association organized to provide support to the regional assessment centers listed in Section 210.001.2, RSMo. The cumulative amount of tax credits redeemed cannot exceed \$1.5 million in any tax year. The bill extends the sunset date to December 31, 2025.