

SECOND REGULAR SESSION

# HOUSE BILL NO. 859

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES DUSENBERG (Sponsor), REINHART, SUTHERLAND,  
WILSON (119) AND SAGER (Co-sponsors).

Pre-filed December 15, 2003, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

2739L.011

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for surviving spouses of certain public safety officers.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be  
2 known as section 135.050, to read as follows:

**135.050. 1. As used in this section, the following terms mean:**

2 **(1) "Homestead", the dwelling in Missouri owned by the surviving spouse and not**  
3 **exceeding five acres of land surrounding it as is reasonably necessary for use of the**  
4 **dwelling as a home. As used in this section, "homestead" shall not include any dwelling**  
5 **which is occupied by more than two families;**

6 **(2) "Public safety officer", any firefighter, police officer, capitol police officer,**  
7 **parole officer, probation officer, state correctional employee, water patrol agents, park**  
8 **ranger, conservation officer, emergency medical technician, first responder, or highway**  
9 **patrolman employed by the state of Missouri or a political subdivision thereof who is killed**  
10 **in the line of duty, unless the death was the result of the officer's own misconduct or abuse**  
11 **of alcohol or drugs;**

12 **(3) "Surviving spouse", a spouse, who has not remarried, of a public safety officer;**

13 **2. For all tax years beginning on or after January 1, 2005, a surviving spouse shall**  
14 **be allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding**  
15 **withholding tax imposed by sections 143.191 to 143.265, RSMo, in an amount equal to the**  
16 **total amount of the property taxes on the surviving spouse's homestead paid during the tax**  
17 **year for which the credit is claimed.**

18           **3. The director of revenue shall establish the procedure by which the tax credit in**  
19 **this section may be claimed, and may promulgate rules and regulations necessary to**  
20 **administer this section. No rule or portion of a rule promulgated pursuant to the authority**  
21 **of this section shall become effective unless it has been promulgated pursuant to chapter**  
22 **536, RSMo.**

23           **4. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:**

24           **(1) Any new program authorized under this section shall automatically sunset six**  
25 **years after the effective date of this section unless reauthorized by an act of the general**  
26 **assembly; and**

27           **(2) If such program is reauthorized, the program authorized under this section**  
28 **shall automatically sunset twelve years after the effective date of the reauthorization of this**  
29 **section; and**

30           **(3) This section shall terminate on September first of the calendar year immediately**  
31 **following the calendar year in which a program authorized under this section is sunset.**