

FIRST REGULAR SESSION

HOUSE BILL NO. 100

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES RUESTMAN (Sponsor), SCHOELLER, ROORDA, SCHAAF, KRAUS, FISHER, DAY, STEVENSON, NANCE, SATER, EMERY, WILSON (130), McGHEE, MOORE, ROBB AND DIXON (Co-sponsors).

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D. ADAM CRUMBLISS, Chief Clerk

0340L.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for volunteer firefighters.

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 known as section 135.610, to read as follows:

135.610. 1. For all tax years beginning on or after January 1, 2007, any taxpayer who is a volunteer firefighter in this state shall be allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo.

2. The credit authorized in this section shall be claimed as follows:

(1) The taxpayer may claim a credit in the amount of one hundred eighty dollars in the first tax year the taxpayer claims the credit if the taxpayer has completed at least twelve hours of any firefighter training program approved by the office of the state fire marshal before or in the tax year for which the credit is claimed. The taxpayer may claim the credit authorized in this subdivision in each subsequent tax year if the taxpayer completes at least twelve hours of any firefighter training program approved by the office of the state fire marshal in such subsequent tax year;

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

13 (2) After the initial tax credit is claimed under subdivision (1) of this subsection and
14 the taxpayer has completed at least thirty hours of any firefighter training program
15 approved by the office of the state fire marshal, the taxpayer may claim a credit in the
16 amount of three hundred sixty dollars in each tax year if the taxpayer has completed at
17 least twelve hours of firefighter training program approved by the office of the state fire
18 marshal in the tax year the taxpayer claims the credit under this subdivision and has
19 within the previous five years received at least twelve hours of training, to include but not
20 limited to the following areas:

- 21 (a) Hazardous materials;
- 22 (b) Incident management systems; and
- 23 (c) Weapons of mass destruction.

24 3. The state fire marshal may develop or approve existing training programs for
25 volunteer firefighters, may establish procedures for providing documentation that the
26 taxpayer is a volunteer firefighter in good standing with a registered fire department, as
27 required in chapter 320, RSMo, and has completed the training requirements in this
28 section, and may promulgate rules to implement the provisions of this section.

29 4. The tax credit allowed by this section shall be claimed by the qualified taxpayer
30 at the time such taxpayer files a return and shall be applied against the income tax liability
31 imposed by chapter 143, RSMo, after all other credits provided by law have been applied.
32 If the amount of the tax credit exceeds the taxpayer's tax liability, the difference shall not
33 be refundable but may be carried forward to any of the taxpayer's four subsequent taxable
34 years.

35 5. The director of revenue shall establish the procedure by which the tax credit in
36 this section may be claimed, and shall promulgate rules to implement the provisions of this
37 section.

38 6. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,
39 that is created under the authority delegated in this section shall become effective only if
40 it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if
41 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable
42 and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,
43 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
44 held unconstitutional, then the grant of rulemaking authority and any rule proposed or
45 adopted after August 28, 2007, shall be invalid and void.

46 7. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:

47 (1) The provisions of the new program authorized under this section shall
48 automatically sunset six years after the effective date of this section unless reauthorized by
49 an act of the general assembly; and

50 (2) If such program is reauthorized, the program authorized under this section
51 shall automatically sunset twelve years after the effective date of the reauthorization of this
52 section; and

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

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