

HB 176 -- Income Tax Credit for Surviving Spouses of Public
Safety Officers

Sponsor: Dusenberg

This bill authorizes a refundable individual income tax credit for tax years beginning on or after January 1, 2008, for the amount of real property taxes paid on a homestead by surviving spouses of certain public safety officers. The public safety officer must have been killed in the line of duty and must have been an employee of the State of Missouri or any political subdivision of the state.

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