

SECOND REGULAR SESSION

HOUSE BILL NO. 1523

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE FRANZ.

Pre-filed January 3, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

3141L.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a 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
2 known as section 135.609, to read as follows:

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

2 **(1) "Firefighter", any volunteer firefighter who is subject to the tax imposed in**
3 **chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265,**
4 **RSMo, and who is an active member of a fire protection district or fire department**
5 **association and who has completed the division of fire safety's basic fire fighter training**
6 **program or who is certified by the division of fire safety at the fire fighter I or fire fighter**
7 **II levels;**

8 **(2) "Tax credit", a credit against the tax otherwise due under chapter 143, RSMo,**
9 **excluding withholding tax imposed by sections 143.191 to 143.265, RSMo.**

10 **2. For all taxable years beginning on or after January 1, 2008, a firefighter shall be**
11 **allowed a tax credit for receiving and maintaining certification by the division of fire**
12 **safety. The tax credit amount shall be as follows:**

13 **(1) For any firefighter who has completed the division of fire safety's basic fire**
14 **fighter training program and who maintains such certification by completing at least**
15 **twelve hours of training annually, the tax credit amount shall be one thousand dollars;**

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.

16 (2) For any firefighter who has been certified by the division of fire safety at the fire
17 fighter I level and who maintains such certification by completing at least eighteen hours
18 of training annually, the tax credit amount shall be one thousand five hundred dollars;

19 (3) For any firefighter who has been certified by the division of fire safety at the fire
20 fighter II level and who maintains such certification by completing at least twenty-four
21 hours of training annually, the tax credit amount shall be two thousand dollars.

22 3. A firefighter may claim the tax credit in each taxable year in which the
23 firefighter maintains certification and training under this section. If the amount of the tax
24 credit issued exceeds the amount of the taxpayer's state tax liability for the tax year for
25 which the credit is claimed, the difference shall not be refundable but may be carried
26 forward to any of the taxpayer's four subsequent taxable years. No tax credit granted
27 under this section shall be transferred, sold, or assigned.

28 4. The number of hours of training required to claim the tax credit under this
29 section shall be verified by a written statement of the chief of the firefighter's volunteer fire
30 protection association, fire protection district, or volunteer fire department. The written
31 statement shall be submitted to the department of revenue at the same time the tax credit
32 is claimed.

33 5. The department of revenue may promulgate rules to implement the provisions
34 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,
35 RSMo, that is created under the authority delegated in this section shall become effective
36 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,
37 if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
38 nonseverable and if any of the powers vested with the general assembly pursuant to
39 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule
40 are subsequently held unconstitutional, then the grant of rulemaking authority and any
41 rule proposed or adopted after August 28, 2008, shall be invalid and void.

42 6. Under section 23.253, RSMo, of the Missouri Sunset Act:

43 (1) The provisions of the new program authorized under this section shall
44 automatically sunset on December thirty-first six years after the effective date of this
45 section unless reauthorized by an act of the general assembly; and

46 (2) If such program is reauthorized, the program authorized under this section
47 shall automatically sunset on December thirty-first twelve years after the effective date of
48 the reauthorization of this section; and

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

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