

SECOND REGULAR SESSION

HOUSE BILL NO. 2591

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DUSENBERG.

Read 1st time April 1, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

4325L.03I

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax exemption for certain veterans.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be
2 known as section 143.012, to read as follows:

**143.012. 1. As used in this section, the term "veteran" means any person who is a
2 veteran of service in the armed forces of the United States, including reserve components
3 and the national guard of this state, as defined in Sections 101(3) and 109 of Title 32,
4 United States Code, and any other military force organized under the laws of this state,
5 who:**

**6 (1) (a) Served in World War II during the period beginning on December 7, 1941,
7 and ending on December 31, 1946, as described in Section 101(8) of Title 38, United States
8 Code, as amended;**

**9 (b) Served in the Korean conflict during the period beginning on June 27, 1950, and
10 ending on January 31, 1955, as described in Section 101(9) of Title 38, United States Code,
11 as amended;**

**12 (c) Was deployed abroad in the Republic of Vietnam during the period beginning
13 on February 28, 1961, and ending on May 7, 1975, as described in Section 101(29)(A) of
14 Title 38, United States Code, as amended;**

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.

(d) Served in the Persian Gulf War during the period beginning on August 2, 1990, and ending on the date thereafter prescribed by Presidential proclamation or by law, as described in Section 101(33) of Title 38, United States Code, as amended;

(e) Was deployed abroad in Iraq or Afghanistan to serve in military expeditions in the global war on terrorism operations on or after September 11, 2001, as determined by the Secretary of Defense;

(2) As a result of service in such deployment, became fifty percent or more disabled;

(3) Was a resident of this state at the time such person entered the armed forces described in this subsection.

2. For all tax years beginning on or after January 1, 2009, any veteran shall be exempt from the tax on the Missouri taxable income of residents imposed under this chapter, except for sections 143.191 to 143.265. To be eligible for the exemption provided in this section, the veteran shall provide any documentation required by the department of revenue to show that the veteran meets the requirements of this section.

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

4. Under section 23.253, RSMo, of the Missouri sunset act:

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

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

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

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