HOUSE BILL NO. 655

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES FISCHER (107) (Sponsor) AND LeVOTA (Co-sponsor).

1762L.01I   D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for certain reserve public safety officers.

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 135.611, to read as follows:

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

2 **(1) "Reserve public safety officer", any reserve law enforcement officer, reserve**
3 **firefighter, or reserve certified public safety personnel who works for a public safety**
4 **agency other than the officer's primary employer at no charge or cost to the agency**
5 **providing reserve status;**

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

8 **(3) "Taxpayer", any reserve public safety officer subject to the tax imposed in**
9 **chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265,**
10 **RSMo.**

11 **2. For all taxable years beginning on or after January 1, 2010, a taxpayer shall be**
12 **allowed a tax credit for hours worked in reserve status. The tax credit amount shall be**
13 **equal to ten dollars per hour the taxpayer worked in reserve status, but shall not exceed**
14 **two hundred fifty dollars per month nor three thousand dollars per taxable year per**
15 **taxpayer claiming the credit. The amount of the tax credit issued shall not exceed the**
16 **amount of the taxpayer's state tax liability for the tax year for which the credit is claimed.**
17 **No amount of credit that the taxpayer is prohibited by this section from claiming in a tax**

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.

18 **year shall be refundable, nor shall any tax credit issued under this section be transferred,**
19 **sold, or assigned. If the amount of the tax credit issued exceeds the amount of the**
20 **taxpayer's state tax liability for the tax year for which the credit is claimed, the difference**
21 **shall not be refundable but may be carried forward to any of the taxpayer's four**
22 **subsequent taxable years.**
23   **3. The department of revenue may promulgate rules to implement the provisions**
24 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010,**
25 **RSMo, that is created under the authority delegated in this section shall become effective**
26 **only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,**
27 **if applicable, section 536.028, RSMo.   This section and chapter 536, RSMo, are**
28 **nonseverable and if any of the powers vested with the general assembly pursuant to**
29 **chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule**
30 **are subsequently held unconstitutional, then the grant of rulemaking authority and any**
31 **rule proposed or adopted after August 28, 2009, shall be invalid and void.**
32   **4. Under section 23.253, RSMo, of the Missouri Sunset Act:**
33   **(1)   The provisions of the new program authorized under this section shall**
34 **automatically sunset on December thirty-first six years after the effective date of this**
35 **section unless reauthorized by an act of the general assembly; and**
36   **(2) If such program is reauthorized, the program authorized under this section**
37 **shall automatically sunset on December thirty-first twelve years after the effective date of**
38 **the reauthorization of this section; and**
39   **(3) This section shall terminate on September first of the calendar year immediately**
40 **following the calendar year in which the program authorized under this section is sunset.**

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