

SECOND REGULAR SESSION

# HOUSE BILL NO. 1351

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES RUESTMAN (Sponsor), JONES (89), NIEVES, ALLEN,  
WILSON (130), NORR AND WALTON GRAY (Co-sponsors).

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D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

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

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*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:

- 2       **135.610. 1. For all tax years beginning on or after January 1, 2010, any taxpayer**  
3       **who is a volunteer firefighter with a registered fire department in this state shall be**  
4       **allowed a credit against the tax otherwise due under chapter 143, excluding withholding**  
5       **tax imposed by sections 143.191 to 143.265. The taxpayer may claim a credit in the amount**  
6       **of one hundred eighty dollars for each tax year in which the taxpayer has completed at**  
7       **least twelve hours of any firefighter training program approved by the office of the state**  
8       **fire marshal in the tax year for which the credit is claimed.**  
9       **2. For all tax years beginning on or after January 1, 2012, the amount of the tax**  
10       **credit a taxpayer may claim under this section shall increase to three hundred sixty dollars**  
11       **for any tax year in which the taxpayer has completed the Basic Fire Fighter program or**  
12       **has been certified after completing the Fire Fighter I or Fire Fighter II program by the**  
13       **division of fire safety for a minimum of thirty-six hours in the tax year for which the credit**  
14       **is claimed.**  
15       **3. The state fire marshal shall develop or approve existing training programs**  
16       **necessary for volunteer firefighters to claim the credit authorized in this section, shall**  
      **establish procedures for providing documentation that the taxpayer is a volunteer**

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.

17 firefighter in good standing with a registered fire department, as required in chapter 320,  
18 and has completed the training requirements in this section, and shall promulgate rules to  
19 implement the provisions of this section.

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

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

29       6. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
30 created under the authority delegated in this section shall become effective only if it  
31 complies with and is subject to all of the provisions of chapter 536 and, if applicable,  
32 section 536.028. This section and chapter 536 are nonseverable and if any of the powers  
33 vested with the general assembly pursuant to chapter 536 to review, to delay the effective  
34 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
35 grant of rulemaking authority and any rule proposed or adopted after August 28, 2010,  
36 shall be invalid and void.

37       7. Under section 23.253 of the Missouri sunset act:

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

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

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

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