

SECOND REGULAR SESSION

HOUSE BILL NO. 1537

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES FISCHER (107) (Sponsor), ROORDA, ENGLUND,
WALTON GRAY, TALBOY, FALLERT AND CARTER (Co-sponsors).

4120L.011

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 known as section 135.611, to read as follows:

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

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

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

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

2. For all taxable years beginning on or after January 1, 2011, a taxpayer shall be allowed a tax credit for hours worked in reserve status. The tax credit amount shall be equal to ten dollars per hour the taxpayer worked in reserve status, but shall not exceed two hundred fifty dollars per month nor three thousand dollars per taxable year per taxpayer claiming the credit. The amount of the tax credit issued shall not exceed the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed. 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.

17 year shall be refundable, nor shall any tax credit issued under this section be transferred,
18 sold, or assigned. If the amount of the tax credit issued exceeds the amount of the
19 taxpayer's state tax liability for the tax year for which the credit is claimed, the difference
20 shall not be refundable but may be carried forward to any of the taxpayer's four
21 subsequent taxable years.

22 3. The department of revenue may promulgate rules to implement the provisions
23 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that
24 is created under the authority delegated in this section shall become effective only if it
25 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
26 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
27 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
28 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
29 grant of rulemaking authority and any rule proposed or adopted after August 28, 2010,
30 shall be invalid and void.

31 4. Under section 23.253 of the Missouri sunset act:

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

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

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

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