

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 884, Page 18, Section 94.005, Line 3, by
2 inserting after all of said section and line the following:

3
4 "143.117. 1. As used in this section, the following terms mean:

5 (1) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted gross income
6 to determine Missouri taxable income for the tax year in which such deduction is claimed;

7 (2) "Firearm training", any firearm education and training course, firearm certification
8 course, or firearm safety course that teaches proper and safe firearm handling. Firearm training
9 shall not include cartridge reloading courses;

10 (3) "Taxpayer", an individual subject to the state income tax under chapter 143.

11 2. In addition to all deductions listed in this chapter, for all tax years beginning on or after
12 January 1, 2019, a taxpayer shall be allowed a deduction up to one hundred fifty dollars for the costs
13 of up to eight hours of firearm training the taxpayer completed during the tax year.

14 3. The department of revenue may promulgate rules to implement the provisions of this
15 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
16 under the authority delegated in this section shall become effective only if it complies with and is
17 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
18 chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to
19 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
20 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
21 August 28, 2018, shall be invalid and void.

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

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

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

29 (3) This section shall terminate on September first of the calendar year immediately
30 following the calendar year in which the program authorized under this section is sunset."; and
31

32 Further amend said bill by amending the title, enacting clause, and intersectional references
33 accordingly.

Action Taken _____ Date _____