

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 303, Page 1, Section A, Line 3, by  
2 inserting after all of said section and line the following:

3  
4 "135.445. 1. As used in this section, the following terms mean:

5 (1) "Contribution", a donation of cash; stocks, bonds, or other marketable securities; or real  
6 property valued at the current property tax-assessed valuation of the property. If a property has not  
7 been assessed or has no assessed valuation, no credit shall be authorized for the donation of the  
8 property;

9 (2) "Department", the department of revenue;

10 (3) "State tax liability", in the case of a corporation or other business entity, any liability  
11 incurred by such taxpayer under the provisions of chapters 143, 148, and 153, excluding the  
12 provisions of sections 143.191 to 143.265 and related provisions; and in the case of an individual  
13 taxpayer, any liability incurred by such taxpayer under the provisions of chapter 143, excluding the  
14 provisions of sections 143.191 to 143.265 and related provisions;

15 2. For all tax years beginning on or after January 1, 2022, an individual taxpayer shall be  
16 allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to the total  
17 amount that the taxpayer contributes to a pool under subdivision (3) of subsection 5 of section  
18 320.400 in the tax year.

19 3. Tax credits issued under this section shall be refundable, but shall not be assigned,  
20 transferred, sold, or otherwise conveyed.

21 4. (1) Upon receipt and acceptance of a contribution or payment from a taxpayer, a pool  
22 shall issue to the taxpayer a statement evidencing the receipt of such contribution, including the  
23 monetary value of such contribution.

24 (2) A pool shall be permitted to decline a contribution or payment from a taxpayer.

25 5. Each pool shall provide to the department the identity of each taxpayer making a  
26 contribution or payment to the pool under subsection 5 of section 320.400 and the amount of each  
27 such contribution or payment.

28 6. The department may promulgate all rules and regulations necessary for the administration  
29 of this section. 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 complies with  
31 and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section  
32 and chapter 536 are nonseverable, and if any of the powers vested with the general assembly  
33 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are  
34 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
35 adopted after August 28, 2021, shall be invalid and void."; and  
36

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

Further amend said bill, Page 11, Section 287.220, Line 177, by inserting after all of said section and line the following:

"287.245. 1. As used in this section, the following terms shall mean:

(1) "Association", volunteer fire protection associations as defined in section 320.300;

(2) "State fire marshal", the state fire marshal selected under the provisions of sections 320.200 to 320.270;

(3) "Volunteer firefighter", the same meaning as in section 287.243;

(4) "Voluntary firefighter cancer benefits pool" or "pool", the same meaning as in section 320.400.

2. Any association may apply to the state fire marshal for a grant for the purpose of funding such association's costs related to workers' compensation insurance premiums for volunteer firefighters.

3. Subject to appropriations, the state fire marshal shall disburse grants to each ~~[applying]~~ qualifying volunteer fire protection district or association according to the following schedule:

(1) Associations which had zero to five volunteer firefighters receive workers' compensation benefits from claims arising out of and in the course of the prevention or control of fire or the underwater recovery of drowning victims in the preceding calendar year shall be eligible for two thousand dollars in grant money;

(2) Associations which had six to ten volunteer firefighters receive workers' compensation benefits from claims arising out of and in the course of the prevention or control of fire or the underwater recovery of drowning victims in the preceding calendar year shall be eligible for one thousand five hundred dollars in grant money;

(3) Associations which had eleven to fifteen volunteer firefighters receive workers' compensation benefits from claims arising out of and in the course of the prevention or control of fire or the underwater recovery of drowning victims in the preceding calendar year shall be eligible for one thousand dollars in grant money;

(4) Associations which had sixteen to twenty volunteer firefighters receive workers' compensation benefits from claims arising out of and in the course of the prevention or control of fire or the underwater recovery of drowning victims in the preceding calendar year shall be eligible for five hundred dollars in grant money.

4. Grant money disbursed under this section shall only be used for the purpose of paying for the workers' compensation insurance premiums of volunteer firefighters or establishing a voluntary firefighter cancer benefits pool."; and

Further amend said bill, Page 14, Section 287.480, Line 30, by inserting after all of said section and line the following:

"320.300. As used in sections 320.300 to 320.310, the phrase "volunteer fire protection association" means any fire department, including a municipal fire department, which is staffed by volunteers and organized for the purpose of combating fires in a specified area. The provisions of sections 320.300 to 320.310 shall apply only to volunteer fire protection associations either partially or wholly funded by membership or subscriber fees ~~[and shall not apply to fire protection districts supported by local tax revenues, or which have contracted with a political subdivision to respond to fires within the area of an association's boundaries].~~

320.400. 1. For purposes of this section, the terms "Voluntary firefighter cancer benefits pool" or "pool" mean, an entity described in section 537.620 that is established for the purposes of this section.

2. (1) Three or more employers may create a voluntary firefighter cancer benefits pool for

1 the purpose of this section. An employer may make contributions into the voluntary firefighter  
2 cancer benefits pool established for the purpose of this section. The contribution levels and award  
3 levels shall be set by the board of trustees of the pool.

4 (2) For an employer that chooses to make contributions into the voluntary firefighter cancer  
5 benefits pool, the pool shall provide the minimum benefits specified by the board of trustees of the  
6 pool to covered individuals, based on the award level of the cancer at the time of diagnosis, after the  
7 employer becomes a participant.

8 (3) A covered individual who is receiving payments from the pool shall not lose any  
9 employment or benefit while such individual is undergoing medical treatment.

10 3. The board of trustees of the pool shall be considered a public governmental body and  
11 shall be subject to all of the provisions of chapter 610.

12 4. The state fire marshal may grant money disbursed under section 287.245 to be used for  
13 the purpose of setting up a pool.

14 537.620. Notwithstanding any direct or implied prohibitions in chapter 375, 377, or 379,  
15 any three or more political subdivisions of this state may form a business entity for the purpose  
16 described in section 320.400 or for the purpose of providing liability and all other insurance,  
17 including insurance for elderly or low-income housing in which the political subdivision has an  
18 insurable interest, for any of the subdivisions upon the assessment plan as provided in sections  
19 537.600 to 537.650. Any public governmental body or quasi-public governmental body, as defined  
20 in section 610.010, and any political subdivision of this state or any other state may join this entity  
21 and use public funds to pay any necessary assessments. Except for being subject to the regulation of  
22 the director of the department of commerce and insurance under sections 375.930 to 375.948,  
23 sections 375.1000 to 375.1018, and sections 537.600 to 537.650, any such business entity shall not  
24 be deemed to be an insurance company or insurer under the laws of this state, and the coverage  
25 provided by such entity and the administration of such entity shall not be deemed to constitute the  
26 transaction of an insurance business. Risk coverages procured under this section shall not be  
27 deemed to constitute a contract, purchase, or expenditure of public funds for which a public  
28 governmental body, quasi-public governmental body, or political subdivision is required to solicit  
29 competitive bids."; and

30  
31 Further amend said bill by amending the title, enacting clause, and intersectional references  
32 accordingly.