

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 760**  
**101ST GENERAL ASSEMBLY**

1750H.02C

DANA RADEMAN MILLER, Chief Clerk

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**AN ACT**

To repeal sections 287.245 and 320.300, RSMo, and to enact in lieu thereof four new sections relating to benefits for certain firefighters who contract certain types of cancer as a result of employment.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 287.245 and 320.300, RSMo, are repealed and four new sections enacted in lieu thereof, to be known as sections 135.445, 287.245, 320.300, and 320.400, to read as follows:

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

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

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

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

**(4) "Voluntary firefighter cancer benefits trust" or "trust", the same meaning as provided under section 320.300.**

**2. (1) For all tax years beginning on or after January 1, 2022, a taxpayer who is a corporation or other business entity shall be allowed to claim a tax credit against the**

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 taxpayer's state tax liability in an amount equal to the total amount, up to three million  
18 dollars, that the taxpayer contributes or pays to a trust under subdivision (2) of subsection  
19 5 of section 320.400 in the tax year.

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

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

26 4. (1) Upon receipt and acceptance of a contribution or payment from a taxpayer,  
27 a trust shall issue to the taxpayer a statement evidencing the receipt of such contribution,  
28 including the monetary value of such contribution.

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

30 5. Each trust shall provide to the department the identity of each taxpayer making  
31 a contribution or payment to the trust under subsection 5 of section 320.400 and the  
32 amount of each such contribution or payment.

33 6. The department may promulgate all rules and regulations necessary for the  
34 administration of this section. Any rule or portion of a rule, as that term is defined in  
35 section 536.010, that is created under the authority delegated in this section shall become  
36 effective only if it complies with and is subject to all of the provisions of chapter 536 and,  
37 if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any  
38 of the powers vested with the general assembly pursuant to chapter 536 to review, to delay  
39 the effective date, or to disapprove and annul a rule are subsequently held  
40 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted  
41 after August 28, 2021, shall be invalid and void.

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

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

3 (2) "State fire marshal", the state fire marshal selected under the provisions of sections  
4 320.200 to 320.270;

5 (3) "Voluntary firefighter cancer benefits trust" or "trust", the same meaning as  
6 provided in section 320.400;

7 (4) "Volunteer firefighter", the same meaning as provided in section 287.243.

8 2. Any association or voluntary firefighter cancer benefits trust may apply to the state  
9 fire marshal for a grant for the purpose of:

10 (1) Funding such association's costs related to workers' compensation insurance  
11 premiums for volunteer firefighters; or

12           **(2) Establishing a voluntary firefighter cancer benefits trust.**

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

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

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

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

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

31           4. Grant money disbursed under this section shall only be used for the purpose of paying  
32 for the workers' compensation insurance premiums of volunteer firefighters **or establishing a**  
33 **voluntary firefighter cancer benefits trust.**

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

**320.400. 1. For purposes of this section, the following terms mean:**

2           **(1) "Covered individual", a person who is employed by an employer as a firefighter**  
3 **who:**

4           **(a) Is an employee;**

5           **(b) Has been assigned to at least five years of hazardous duty as a firefighter;**

6           **(c) Was exposed to an agent classified by the International Agency for Research on**  
7 **Cancer, or its successor organization, as a group 1 or 2A carcinogen, or classified as a**

8 cancer-causing agent by the American Cancer Society, the American Association for  
9 Cancer Research, the Agency for Healthcare Research and Quality, the American Society  
10 of Clinical Oncology, the National Institute for Occupational Safety and Health, or the  
11 United States National Cancer Institute;

12 (d) Was last assigned to hazardous duty as a firefighter within the previous fifteen  
13 years; and

14 (e) Is not sixty-five years of age or older at the time of the diagnosis of cancer;

15 (2) "Employer", a municipality, association, fire protection district, or special  
16 district that employs one or more firefighters;

17 (3) "Voluntary firefighter cancer benefits trust" or "trust", a self-insured trust  
18 described in 8 CSR 50-3.010 that is established for the purposes of this section.

19 2. (1) One or more employers may create a voluntary firefighter cancer benefits  
20 trust for the purpose described in this section. An employer may make contributions into  
21 the voluntary firefighter cancer benefits trust established for the purpose described in this  
22 section. The contribution levels and award levels shall be set by the board of trustees of  
23 the trust.

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

28 (3) Benefit levels shall be established by the board of trustees of the trust based on  
29 the category and stage of the cancer.

30 (4) In addition to an award under subdivision (2) of this subsection:

31 (a) A payment shall be made from the trust to a covered individual for the actual  
32 cost, up to twenty-five thousand dollars, for rehabilitative or vocational training  
33 employment services and educational training relating to the cancer diagnosis; and

34 (b) A payment shall be made to a covered individual of up to ten thousand dollars  
35 if the covered individual incurs cosmetic disfigurement costs resulting from cancer.

36 (5) If the cancer is diagnosed as terminal cancer, the covered individual shall  
37 receive a lump-sum payment of twenty-five thousand dollars as an accelerated payment  
38 toward the benefits due based on the benefit levels established under subdivision (3) of this  
39 subsection.

40 (6) The covered individual shall be entitled to additional awards if the cancer  
41 increases in award level, but the amount of any benefit paid earlier for the same cancer  
42 shall be subtracted from the new award.

43           **(7) If a covered individual dies while owed benefits under this section, the benefits**  
44 **shall be paid to the surviving spouse or domestic partner, if any, at the time of death, and**  
45 **if there is no surviving spouse or domestic partner, any surviving children equally. If there**  
46 **is no surviving spouse, domestic partner, or child, the obligation of the trust to pay benefits**  
47 **will cease.**

48           **(8) If a covered individual returns to the same employer after a cancer diagnosis,**  
49 **the covered individual shall be entitled to the benefits in this section for any subsequent**  
50 **new type of covered cancer diagnosis.**

51           **(9) The maximum amount that may be paid to a covered individual for each cancer**  
52 **diagnosis shall be two hundred forty-nine thousand dollars. The dollar limitations of this**  
53 **subdivision shall be increased or decreased each year by the percentage of increase or**  
54 **decrease from the end of the previous calendar year of the Consumer Price Index, or its**  
55 **successor index, as published by the United States Department of Labor, or its successor**  
56 **agency, and rounded to the nearest dollar amount.**

57           **(10) The benefits payable under this section shall be reduced by twenty-five percent**  
58 **if a covered individual used a tobacco product within the five years immediately preceding**  
59 **the diagnosis of a type of cancer that has been linked to the use of tobacco products.**

60           **(11) A claim for benefits from the trust shall be filed no later than two years after**  
61 **the diagnosis of the cancer. The claim for each type of cancer needs to be filed only once**  
62 **to allow the trust to increase the award level under subdivision (6) of this subsection.**

63           **(12) A covered individual who is receiving payments from the trust shall not lose**  
64 **any employment while such individual is undergoing medical treatment.**

65           **(13) For the purpose of employer policies and benefits, a cancer diagnosis is treated**  
66 **as an on-the-job injury or illness. This subdivision shall not affect any determination as**  
67 **to whether the cancer is covered under chapter 287.**

68           **3. The board of trustees of the trust may:**

69           **(1) Create a program description to further define or modify, but not decrease, the**  
70 **benefits of this section; and**

71           **(2) Modify the contribution rates; benefit levels, including the maximum amount,**  
72 **consistent with subdivision (1) of this subsection; and structure of the benefits based on**  
73 **actuarial recommendations and with input from a committee of the trust.**

74           **4. The board of trustees of the trust shall be considered a public governmental body**  
75 **and shall be subject to all of the provisions of chapter 610.**

76           **5. (1) A trust may accept or apply for any grants or donations from any private or**  
77 **public source.**

78           **(2) A corporation or other business entity may contribute directly to a trust or may**  
79 **pay for the expenses for any employer to create or join a trust.**

80           **(3) If a trust permits, an individual may contribute directly to the trust and such**  
81 **individual shall be entitled to receive benefits from the trust under the provisions of this**  
82 **section.**

83           **(4) An individual, corporation, or other business entity that makes a contribution**  
84 **to a trust or that pays for the expenses of an employer to create or join a trust under this**  
85 **subsection shall be eligible for a tax credit according to the provisions of section 135.445.**

86           **6. (1) Any trust may apply to the state fire marshal for a grant for the purpose of**  
87 **establishing a voluntary firefighter cancer benefits trust. Subject to appropriations, the**  
88 **state fire marshal shall disburse grants to the trust upon receipt of the application.**

89           **(2) The state fire marshal shall be authorized to use grant moneys disbursed under**  
90 **section 287.245 for the purpose of setting up a trust or for assistance maintaining a trust.**

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