

HB 1431 -- INCOME TAX DEDUCTION

SPONSOR: Cook

For all tax years beginning on or after January 1, 2022, for purposes of calculating the Missouri taxable income, all income received by a qualified volunteer firefighter, as defined in the bill, from any source, to the extent that such income is included in the taxpayer's federal adjusted gross income, may be deducted from the taxpayer's Missouri adjusted gross income.