

FIRST REGULAR SESSION

# HOUSE BILL NO. 808

102ND GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVE MERIDETH.

1881H.011

DANA RADEMAN MILLER, Chief Clerk

---

## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to the community police tax credit.

---

*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  
2 known as section 135.585, to read as follows:

**135.585. 1. This section shall be known and may be cited as the "Community  
2 Police Tax Credit".**

3 **2. As used in this section, the following terms mean:**

4 **(1) "Community policing zone", an area that is designated as such by a city,  
5 town, or village and where law enforcement takes a proactive approach to address  
6 public safety concerns;**

7 **(2) "Eligible taxpayer", any individual subject to the state income tax imposed  
8 under chapter 143, excluding the withholding tax imposed under sections 143.191 to  
9 143.265, who is employed as a law enforcement officer;**

10 **(3) "High-crime area", an area, as determined by the department of public  
11 safety, that has a crime rate in the top twenty-five percent of all areas listed in the report  
12 required under subsection 4 of this section;**

13 **(4) "Present address", the address stated on an eligible taxpayer's income tax  
14 return;**

15 **(5) "Tax credit", a credit against the tax otherwise due under chapter 143,  
16 excluding withholding tax imposed under sections 143.191 to 143.265.**

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           **3. For all tax years beginning on or after January 1, 2024, an eligible taxpayer**  
18 **who lives in both a high-crime area and a community policing zone shall be allowed to**  
19 **claim a tax credit against the taxpayer's state tax liability in an amount equal to three**  
20 **thousand dollars.**

21           **4. The department of public safety shall issue a report to the department of**  
22 **revenue that determines the crime rate of areas in this state. The report shall rank areas**  
23 **from the highest to lowest crime rate. Crime rates shall be calculated by adding the**  
24 **total property and violent crimes reported in an area and dividing such sum by the**  
25 **population of the area. The department of public safety shall have discretion in**  
26 **determining the geographic boundaries of the areas but in so determining shall consider**  
27 **the availability of crime data and the difficulty of correlating street addresses to the**  
28 **area. Areas shall not be as large as counties.**

29           **5. For eligible taxpayers who apply for the tax credit, the department of revenue**  
30 **shall verify whether the taxpayer's present address is located in a high-crime area and,**  
31 **if so, apply the tax credit to the taxpayer's tax return.**

32           **6. Tax credits issued under the provisions of this section shall be refundable but**  
33 **no tax credit claimed under this section shall be carried forward to any subsequent tax**  
34 **year.**

35           **7. No tax credit claimed under this section shall be assigned, transferred, sold, or**  
36 **otherwise conveyed.**

37           **8. The department of revenue and department of public safety shall promulgate**  
38 **all necessary rules and regulations for the administration of this section including, but**  
39 **not limited to, rules relating to the verification of a taxpayer's qualified amount. Any**  
40 **rule or portion of a rule, as that term is defined in section 536.010, that is created under**  
41 **the authority delegated in this section shall become effective only if it complies with and**  
42 **is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This**  
43 **section and chapter 536 are nonseverable and if any of the powers vested with the**  
44 **general assembly pursuant to chapter 536 to review, to delay the effective date, or to**  
45 **disapprove and annul a rule are subsequently held unconstitutional, then the grant of**  
46 **rulemaking authority and any rule proposed or adopted after August 28, 2023, shall be**  
47 **invalid and void.**

48           **9. Under section 23.253 of the Missouri sunset act:**

49           **(1) The provisions of the new program authorized under this section shall**  
50 **automatically sunset December thirty-first six years after the effective date of this**  
51 **section unless reauthorized by an act of the general assembly;**

52           **(2) If such program is reauthorized, the program authorized under this section**  
53 **shall automatically sunset December thirty-first twelve years after the effective date of**  
54 **the reauthorization of this section; and**

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

✓