

FIRST REGULAR SESSION

SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1067

102ND GENERAL ASSEMBLY

2297S.03C

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 143.174, 143.175, and 301.3061, RSMo, and to enact in lieu thereof six new sections relating to military affairs.

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

Section A. Sections 143.174, 143.175, and 301.3061, RSMo,
2 are repealed and six new sections enacted in lieu thereof, to
3 be known as sections 41.092, 42.022, 42.312, 143.174, 143.175,
4 and 301.3061, to read as follows:

**41.092. No member of the National Guard of this state
2 shall be required by the governor or the adjutant general to
3 receive a vaccination against COVID-19 as a condition of
4 active state duty service pursuant to section 41.480 or as a
5 condition for any other duty or training not in federal
6 service.**

**42.022. 1. In addition to any other duties imposed
2 under this chapter, the commission shall review the
3 provisions of the Commander John Scott Hannon Veterans
4 Mental Health Care Improvement Act of 2019, enacted by the
5 116th United States Congress (Pub. L. 116-171), as amended,
6 and any regulations related thereto. After review, the
7 commission, in collaboration with the department of mental
8 health, shall provide recommendations and make efforts to
9 adopt procedures, programs, treatment options, additional
10 aid, and any other assistance deemed necessary by the**

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

11 commission to assist in the efforts to prevent veteran
12 suicide, subject to appropriation.

13 2. On or before June 30, 2024, and on or before every
14 June thirtieth thereafter the commission shall file a report
15 with the department of public safety and the general
16 assembly on the recommendations, implementation, and
17 effectiveness of the efforts by the commission to prevent
18 veteran suicide.

19 3. The department of public safety may promulgate all
20 necessary rules and regulations for the administration of
21 this section. Any rule or portion of a rule, as that term
22 is defined in section 536.010, that is created under the
23 authority delegated in this section shall become effective
24 only if it complies with and is subject to all of the
25 provisions of chapter 536 and, if applicable, section
26 536.028. This section and chapter 536 are nonseverable and
27 if any of the powers vested with the general assembly
28 pursuant to chapter 536 to review, to delay the effective
29 date, or to disapprove and annul a rule are subsequently
30 held unconstitutional, then the grant of rulemaking
31 authority and any rule proposed or adopted after August 28,
32 2023, shall be invalid and void.

42.312. 1. There is hereby created within the state
2 adjutant general's office the "Operation Enduring Freedom,
3 Operation Freedom's Sentinel, and Operation Allies Refuge
4 Program". Every veteran who honorably served on active duty
5 in the United States military service at any time beginning
6 October 7, 2001, and ending August 30, 2021, shall be
7 entitled to receive an Operation Enduring Freedom, Operation
8 Freedom's Sentinel, and Operation Allies Refuge medallion,
9 medal, and certificate of appreciation under this section,
10 provided that:

11 (1) Such veteran is a legal resident of this state or
12 was a legal resident of this state at the time he or she
13 entered or was discharged from military service or at the
14 time of his or her death or such veteran served in a unit of
15 the Missouri National Guard regardless of whether such
16 veteran is or ever was a legal resident of this state; and

17 (2) Such veteran was honorably separated or discharged
18 from military service, is still in active service in an
19 honorable status, or was in active service in an honorable
20 status at the time of his or her death.

21 2. The Operation Enduring Freedom, Operation Freedom's
22 Sentinel, and Operation Allies Refuge medallion, medal, and
23 certificate shall be awarded regardless of whether such
24 veteran served within the United States or in a foreign
25 country. The medallion, medal, and certificate shall be
26 awarded regardless of whether such veteran was under
27 eighteen years of age at the time of enlistment. For
28 purposes of this section, "veteran" means any person defined
29 as a veteran by the United States Department of Veterans
30 Affairs or its successor agency.

 143.174. For all tax years beginning on or after
2 January 1, 2016, for purposes of calculating the Missouri
3 taxable income as required under section 143.011, one
4 hundred percent of the income received by any person as
5 salary or compensation in any form as a member of the active
6 duty component of the Armed Forces of the United States, and
7 to the extent that such income is included in the federal
8 adjusted gross income, may be deducted from the taxpayer's
9 Missouri adjusted gross income to determine such taxpayer's
10 Missouri taxable income. If such person files a combined
11 return with a spouse, any military income received while
12 engaging in the performance of active duty may be deducted

13 from their Missouri combined adjusted gross income. **For the**
14 **purposes of this section, "salary or compensation" shall**
15 **include any signing bonus.**

143.175. 1. For all tax years beginning on or after
2 January 1, 2020, for purposes of calculating the Missouri
3 taxable income as required under section 143.011, a
4 percentage of the income received by any person as salary or
5 compensation:

6 (1) In performance of inactive duty for training (IDT)
7 of the National Guard or annual training status (AT) of the
8 National Guard; [or]

9 (2) In reserve components of the Armed Forces of the
10 United States; **or**

11 **(3) In the form of a bonus from the National Guard or**
12 **a reserve component of the United States Armed Forces for**
13 **joining, reenlisting, or for any other reason;**

14 and to the extent that such income is included in the
15 federal adjusted gross income, may be deducted from the
16 taxpayer's Missouri adjusted gross income to determine such
17 taxpayer's Missouri taxable income. If such person files a
18 combined return with a spouse, a percentage of any military
19 income received while engaging in the performance of
20 National Guard or reserve military duty may be deducted from
21 their Missouri combined adjusted gross income. Such
22 military income shall be deducted as follows:

23 (a) For the tax year beginning on or after January 1,
24 2020, twenty percent of such military income;

25 (b) For the tax year beginning on or after January 1,
26 2021, forty percent of such military income;

27 (c) For the tax year beginning on or after January 1,
28 2022, sixty percent of such income;

29 (d) For the tax year beginning on or after January 1,
30 2023, eighty percent of such income;

31 (e) For all tax years beginning on January 1, 2024,
32 and thereafter, one hundred percent of such income.

33 2. Notwithstanding the provisions of this section or
34 any other provision of law to the contrary, the deduction
35 authorized by this section shall not apply to compensation
36 received while engaging in civilian federal service,
37 including civil service positions requiring the wearing of
38 military uniform and military affiliation.

301.3061. 1. Any person eligible for membership in
2 the Disabled American Veterans and who possesses a valid
3 membership card issued by the Disabled American Veterans may
4 apply for Missouri Disabled American Veterans license plates
5 for any motor vehicle the person owns, either solely or
6 jointly, other than an apportioned motor vehicle or a
7 commercial motor vehicle licensed in excess of twenty-four
8 thousand pounds gross weight. The Missouri Disabled
9 American Veterans hereby authorizes the use of its official
10 emblem to be affixed on multiyear personalized license
11 plates as provided in this section.

12 2. Upon presentation of a current photo
13 identification, the person's valid membership card issued by
14 the Disabled American Veterans, and payment of a fifteen
15 dollar fee in addition to the regular registration fees and
16 presentation of other documents which may be required by
17 law, the department of revenue shall issue a personalized
18 license plate to the vehicle owner, which shall bear the
19 emblem of the Disabled American Veterans **organization, [an**
20 **emblem consisting exclusively of a red letter "D", followed**
21 **by a white letter "A" and a blue letter "V" in modified**
22 **block letters, with each letter having a black shaded**

23 edging, and shall engrave the words "WARTIME DISABLED" in
24 red letters centered] **and shall have an authorized Disabled**
25 **American Veterans' slogan** near the bottom of the plate.
26 Such license plates shall be made with fully reflective
27 material with a common color scheme and design, shall be
28 clearly visible at night, and shall be aesthetically
29 attractive, as prescribed by section 301.130. A fee for the
30 issuance of personalized license plates issued under section
31 301.144 shall not be required for plates issued under this
32 section.

33 3. Any person who applies for a Disabled American
34 Veterans license plate under this section to be used on a
35 vehicle commonly known and referred to as a pickup truck may
36 be issued a Disabled American Veterans license plate with
37 the designation "beyond local" indicated in the upper right
38 corner of the plate.

39 4. There shall be no limit on the number of license
40 plates any person qualified under this section may obtain so
41 long as each set of license plates issued under this section
42 is issued for vehicles owned solely or jointly by such
43 person. License plates issued under this section shall not
44 be transferable to any other person except that any
45 registered co-owner of the motor vehicle may operate the
46 motor vehicle for the duration of the year licensed in the
47 event of the death of the qualified person.

48 5. The director shall promulgate rules to implement
49 the provisions of this section. Any rule or portion of a
50 rule, as that term is defined in section 536.010, that is
51 created under the authority delegated in this section shall
52 become effective only if it complies with and is subject to
53 all of the provisions of chapter 536 and, if applicable,
54 section 536.028. This section and chapter 536 are

55 nonseverable and if any of the powers vested with the
56 general assembly pursuant to chapter 536 to review, to delay
57 the effective date, or to disapprove and annul a rule are
58 subsequently held unconstitutional, then the grant of
59 rulemaking authority and any rule proposed or adopted after
60 August 28, 2006, shall be invalid and void.

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