

SECOND REGULAR SESSION

HOUSE BILL NO. 1696

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SPARKS.

2857H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction for certain law enforcement officers.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be
2 known as section 143.1405, to read as follows:

3 **143.1405. 1. As used in this section, the terms "members of the patrol" and**
4 **"peace officers" shall have the same meanings as provided under section 43.010, and**
5 **such terms shall include for the purposes of this section any person employed as a**
6 **federal law enforcement officer subject to Missouri income tax.**

7 **2. For all tax years beginning on or after January 1, 2025, for purposes of**
8 **calculating the Missouri taxable income as required under section 143.011, a percentage**
9 **of the first one hundred thousand dollars of income received by any taxpayer as salary**
10 **or compensation for his or her services as a member of the patrol or as a peace officer,**
11 **including retirement income paid as a result of such services, to the extent that such**
12 **income is included in the taxpayer's federal adjusted gross income, may be deducted**
13 **from the taxpayer's Missouri adjusted gross income to determine such taxpayer's**
14 **Missouri taxable income. Such income shall be deducted as follows:**

15 **(1) For any tax year beginning on or after January 1, 2025, but on or before**
16 **December 31, 2025, twenty-five percent of such income;**

(2) For any tax year beginning on or after January 1, 2026, but on or before
December 31, 2026, fifty percent of such income;

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 any tax year beginning on or after January 1, 2027, but on or before**
18 **December 31, 2027, seventy-five percent of such income; and**

19 **(4) For all tax years beginning on or after January 1, 2028, one hundred percent**
20 **of such income.**

21 **3. The department of revenue may promulgate all necessary rules and**
22 **regulations for the administration of this section. Any rule or portion of a rule, as that**
23 **term is defined in section 536.010, that is created under the authority delegated in this**
24 **section shall become effective only if it complies with and is subject to all of the**
25 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**
26 **536 are nonseverable and if any of the powers vested with the general assembly**
27 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
28 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**
29 **and any rule proposed or adopted after August 28, 2024, shall be invalid and void.**

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