## SECOND REGULAR SESSION

# **HOUSE BILL NO. 2208**

# **102ND GENERAL ASSEMBLY**

#### INTRODUCED BY REPRESENTATIVE ROBERTS.

DANA RADEMAN MILLER, Chief Clerk

## AN ACT

To repeal section 143.121, RSMo, and to enact in lieu thereof five new sections relating to law enforcement officer recruitment and retention.

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

Section A. Section 143.121, RSMo, is repealed and five new sections enacted in lieu thereof, to be known as sections 143.121, 173.261, 590.1077, 590.1082, and 590.1090, to read as follows:

143.121. 1. The Missouri adjusted gross income of a resident individual shall be the 2 taxpayer's federal adjusted gross income subject to the modifications in this section.

3

2. There shall be added to the taxpayer's federal adjusted gross income:

4 (1) The amount of any federal income tax refund received for a prior year which 5 resulted in a Missouri income tax benefit. The amount added pursuant to this subdivision shall not include any amount of a federal income tax refund attributable to a tax credit 6 7 reducing a taxpayer's federal tax liability pursuant to Public Law 116-136 or 116-260, enacted by the 116th United States Congress, for the tax year beginning on or after January 1, 2020, 8 and ending on or before December 31, 2020, and deducted from Missouri adjusted gross 9 10 income pursuant to section 143.171. The amount added under this subdivision shall also not include any amount of a federal income tax refund attributable to a tax credit reducing a 11 taxpayer's federal tax liability under any other federal law that provides direct economic 12 13 impact payments to taxpayers to mitigate financial challenges related to the COVID-19 14 pandemic, and deducted from Missouri adjusted gross income under section 143.171;

15 (2) Interest on certain governmental obligations excluded from federal gross income 16 by 26 U.S.C. Section 103 of the Internal Revenue Code, as amended. The previous sentence

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.

4634H.01I

17 shall not apply to interest on obligations of the state of Missouri or any of its political 18 subdivisions or authorities and shall not apply to the interest described in subdivision (1) of 19 subsection 3 of this section. The amount added pursuant to this subdivision shall be reduced 20 by the amounts applicable to such interest that would have been deductible in computing the 21 taxable income of the taxpayer except only for the application of 26 U.S.C. Section 265 of the 22 Internal Revenue Code, as amended. The reduction shall only be made if it is at least five 23 hundred dollars;

(3) The amount of any deduction that is included in the computation of federal taxable income pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as amended by the Job Creation and Worker Assistance Act of 2002 to the extent the amount deducted relates to property purchased on or after July 1, 2002, but before July 1, 2003, and to the extent the amount deducted exceeds the amount that would have been deductible pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code of 1986 as in effect on January 1, 2002;

30 (4) The amount of any deduction that is included in the computation of federal taxable income for net operating loss allowed by 26 U.S.C. Section 172 of the Internal 31 32 Revenue Code of 1986, as amended, other than the deduction allowed by 26 U.S.C. Section 33 172(b)(1)(G) and 26 U.S.C. Section 172(i) of the Internal Revenue Code of 1986, as 34 amended, for a net operating loss the taxpayer claims in the tax year in which the net operating loss occurred or carries forward for a period of more than twenty years and carries 35 36 backward for more than two years. Any amount of net operating loss taken against federal 37 taxable income but disallowed for Missouri income tax purposes pursuant to this subdivision 38 after June 18, 2002, may be carried forward and taken against any income on the Missouri 39 income tax return for a period of not more than twenty years from the year of the initial loss; 40 and

41 (5) For nonresident individuals in all taxable years ending on or after December 31, 42 2006, the amount of any property taxes paid to another state or a political subdivision of 43 another state for which a deduction was allowed on such nonresident's federal return in the 44 taxable year unless such state, political subdivision of a state, or the District of Columbia 45 allows a subtraction from income for property taxes paid to this state for purposes of 46 calculating income for the income tax for such state, political subdivision of a state, or the 47 District of Columbia;

(6) For all tax years beginning on or after January 1, 2018, any interest expense paid or accrued in a previous taxable year, but allowed as a deduction under 26 U.S.C. Section 163, as amended, in the current taxable year by reason of the carryforward of disallowed business interest provisions of 26 U.S.C. Section 163(j), as amended. For the purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the

deduction would have been allowable under 26 U.S.C. Section 163, as amended, if the 53 54 limitation under 26 U.S.C. Section 163(j), as amended, did not exist.

55 3. There shall be subtracted from the taxpayer's federal adjusted gross income the 56 following amounts to the extent included in federal adjusted gross income:

57 (1) Interest received on deposits held at a federal reserve bank or interest or dividends 58 on obligations of the United States and its territories and possessions or of any authority, 59 commission or instrumentality of the United States to the extent exempt from Missouri 60 income taxes pursuant to the laws of the United States. The amount subtracted pursuant to this subdivision shall be reduced by any interest on indebtedness incurred to carry the 61 62 described obligations or securities and by any expenses incurred in the production of interest or dividend income described in this subdivision. The reduction in the previous sentence 63 64 shall only apply to the extent that such expenses including amortizable bond premiums are deducted in determining the taxpayer's federal adjusted gross income or included in the 65 66 taxpayer's Missouri itemized deduction. The reduction shall only be made if the expenses total at least five hundred dollars; 67

68 (2) The portion of any gain, from the sale or other disposition of property having a 69 higher adjusted basis to the taxpayer for Missouri income tax purposes than for federal 70 income tax purposes on December 31, 1972, that does not exceed such difference in basis. If a gain is considered a long-term capital gain for federal income tax purposes, the modification 71 72 shall be limited to one-half of such portion of the gain;

73 (3) The amount necessary to prevent the taxation pursuant to this chapter of any 74 annuity or other amount of income or gain which was properly included in income or gain and was taxed pursuant to the laws of Missouri for a taxable year prior to January 1, 1973, to the 75 taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive 76 the income or gain, or to a trust or estate from which the taxpayer received the income or 77 78 gain;

79 (4) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the 80 extent that the same are included in federal adjusted gross income;

81 (5) The amount of any state income tax refund for a prior year which was included in 82 the federal adjusted gross income;

83 (6) The portion of capital gain specified in section 135.357 that would otherwise be included in federal adjusted gross income; 84

85 (7) The amount that would have been deducted in the computation of federal taxable income pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as in effect on 86 87 January 1, 2002, to the extent that amount relates to property purchased on or after July 1, 2002, but before July 1, 2003, and to the extent that amount exceeds the amount actually 88

deducted pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as amended by theJob Creation and Worker Assistance Act of 2002;

91 (8) For all tax years beginning on or after January 1, 2005, the amount of any income 92 received for military service while the taxpayer serves in a combat zone which is included in 93 federal adjusted gross income and not otherwise excluded therefrom. As used in this section, 94 "combat zone" means any area which the President of the United States by Executive Order 95 designates as an area in which Armed Forces of the United States are or have engaged in 96 combat. Service is performed in a combat zone only if performed on or after the date 97 designated by the President by Executive Order as the date of the commencing of combat 98 activities in such zone, and on or before the date designated by the President by Executive 99 Order as the date of the termination of combatant activities in such zone;

100 (9) For all tax years ending on or after July 1, 2002, with respect to qualified property 101 that is sold or otherwise disposed of during a taxable year by a taxpayer and for which an 102 additional modification was made under subdivision (3) of subsection 2 of this section, the 103 amount by which additional modification made under subdivision (3) of subsection 2 of this 104 section on qualified property has not been recovered through the additional subtractions 105 provided in subdivision (7) of this subsection;

106 (10) For all tax years beginning on or after January 1, 2014, the amount of any 107 income received as payment from any program which provides compensation to agricultural 108 producers who have suffered a loss as the result of a disaster or emergency, including the:

109

(a) Livestock Forage Disaster Program;

- 110 (b) Livestock Indemnity Program;
- 111 (c) Emergency Assistance for Livestock, Honeybees, and Farm-Raised Fish;
- 112 (d) Emergency Conservation Program;
- 113 (e) Noninsured Crop Disaster Assistance Program;
- 114 (f) Pasture, Rangeland, Forage Pilot Insurance Program;
- (g) Annual Forage Pilot Program;
- 116 (h) Livestock Risk Protection Insurance Plan;
- 117 (i) Livestock Gross Margin Insurance Plan;

(11) For all tax years beginning on or after January 1, 2018, any interest expense paid or accrued in the current taxable year, but not deducted as a result of the limitation imposed under 26 U.S.C. Section 163(j), as amended. For the purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under 26 U.S.C. Section 163, as amended, if the limitation under 26 U.S.C. Section 163(j), as amended, did not exist;

124 (12) One hundred percent of any retirement benefits received by any taxpayer as a 125 result of the taxpayer's service in the Armed Forces of the United States, including reserve 126 components and the National Guard of this state, as defined in 32 U.S.C. Sections 101(3) and

127 109, and any other military force organized under the laws of this state; [and]

(13) One hundred percent of any federal grant moneys received for the purpose of
providing or expanding access to broadband internet to areas of the state deemed to be lacking
such access; and

131 (14) For all tax years beginning on or after January 1, 2025, one hundred 132 percent of the amount of any income received by any taxpayer as salary or 133 compensation for his or her services as a law enforcement officer, including 134 retirement income paid as a result of such services to the extent that such income is 135 included in the taxpayer's federal adjusted gross income and not otherwise deducted, 136 subtracted, or exempted in arriving at Missouri taxable income. As used in this 137 subdivision, the term "law enforcement officer" shall have the same meaning as "peace officer" as defined under section 43.010 and shall include for the purpose of this 138 139 subdivision any person employed as a federal law enforcement officer, as defined under 140 18 USC Section 115(c)(1), who is subject to Missouri income tax.

4. There shall be added to or subtracted from the taxpayer's federal adjusted grossincome the taxpayer's share of the Missouri fiduciary adjustment provided in section 143.351.

143 5. There shall be added to or subtracted from the taxpayer's federal adjusted gross 144 income the modifications provided in section 143.411.

6. In addition to the modifications to a taxpayer's federal adjusted gross income in this section, to calculate Missouri adjusted gross income there shall be subtracted from the taxpayer's federal adjusted gross income any gain recognized pursuant to 26 U.S.C. Section 148 1033 of the Internal Revenue Code of 1986, as amended, arising from compulsory or 149 involuntary conversion of property as a result of condemnation or the imminence thereof.

150 7. (1) As used in this subsection, "qualified health insurance premium" means the 151 amount paid during the tax year by such taxpayer for any insurance policy primarily 152 providing health care coverage for the taxpayer, the taxpayer's spouse, or the taxpayer's 153 dependents.

(2) In addition to the subtractions in subsection 3 of this section, one hundred percent of the amount of qualified health insurance premiums shall be subtracted from the taxpayer's federal adjusted gross income to the extent the amount paid for such premiums is included in federal taxable income. The taxpayer shall provide the department of revenue with proof of the amount of qualified health insurance premiums paid.

159 8. (1) Beginning January 1, 2014, in addition to the subtractions provided in this 160 section, one hundred percent of the cost incurred by a taxpayer for a home energy audit 161 conducted by an entity certified by the department of natural resources under section 640.153 162 or the implementation of any energy efficiency recommendations made in such an audit shall

be subtracted from the taxpayer's federal adjusted gross income to the extent the amount paid 163 164 for any such activity is included in federal taxable income. The taxpayer shall provide the 165 department of revenue with a summary of any recommendations made in a qualified home energy audit, the name and certification number of the qualified home energy auditor who 166 167 conducted the audit, and proof of the amount paid for any activities under this subsection for which a deduction is claimed. The taxpayer shall also provide a copy of the summary of any 168 169 recommendations made in a qualified home energy audit to the department of natural 170 resources.

171 (2) At no time shall a deduction claimed under this subsection by an individual 172 taxpayer or taxpayers filing combined returns exceed one thousand dollars per year for 173 individual taxpayers or cumulatively exceed two thousand dollars per year for taxpayers 174 filing combined returns.

175 (3) Any deduction claimed under this subsection shall be claimed for the tax year in 176 which the qualified home energy audit was conducted or in which the implementation of the 177 energy efficiency recommendations occurred. If implementation of the energy efficiency 178 recommendations occurred during more than one year, the deduction may be claimed in more 179 than one year, subject to the limitations provided under subdivision (2) of this subsection.

(4) A deduction shall not be claimed for any otherwise eligible activity under this
subsection if such activity qualified for and received any rebate or other incentive through a
state-sponsored energy program or through an electric corporation, gas corporation, electric
cooperative, or municipally owned utility.

184 9. The provisions of subsection 8 of this section shall expire on December 31, 2020.

185

10. (1) As used in this subsection, the following terms mean:

186 (a) "Beginning farmer", a taxpayer who:

a. Has filed at least one but not more than ten Internal Revenue Service Schedule F
(Form 1040) Profit or Loss From Farming forms since turning eighteen years of age;

b. Is approved for a beginning farmer loan through the USDA Farm Service AgencyBeginning Farmer direct or guaranteed loan program;

191 c. Has a farming operation that is determined by the department of agriculture to be 192 new production agriculture but is the principal operator of a farm and has substantial farming 193 knowledge; or

194 d. Has been determined by the department of agriculture to be a qualified family 195 member;

(b) "Farm owner", an individual who owns farmland and disposes of or relinquishesuse of all or some portion of such farmland as follows:

a. A sale to a beginning farmer;

b. A lease or rental agreement not exceeding ten years with a beginning farmer; or

200

c. A crop-share arrangement not exceeding ten years with a beginning farmer;

- (c) "Qualified family member", an individual who is related to a farm owner within
  the fourth degree by blood, marriage, or adoption and who is purchasing or leasing or is in a
  crop-share arrangement for land from all or a portion of such farm owner's farming operation.
- (2) (a) In addition to all other subtractions authorized in this section, a taxpayer who
   is a farm owner who sells all or a portion of such farmland to a beginning farmer may subtract
   from such taxpayer's Missouri adjusted gross income an amount to the extent included in
   federal adjusted gross income as provided in this subdivision.

(b) Subject to the limitations in paragraph (c) of this subdivision, the amount that may be subtracted shall be equal to the portion of capital gains received from the sale of such farmland that such taxpayer receives in the tax year for which such taxpayer subtracts such capital gain.

(c) A taxpayer may subtract the following amounts and percentages per tax year intotal capital gains received from the sale of such farmland under this subdivision:

214

216

a. For the first two million dollars received, one hundred percent;

b. For the next one million dollars received, eighty percent;

c. For the next one million dollars received, sixty percent;

217

7 d. For the next one million dollars received, forty percent; and

e. For the next one million dollars received, twenty percent.

219 (d) The department of revenue shall prepare an annual report reviewing the costs and 220 benefits and containing statistical information regarding the subtraction of capital gains 221 authorized under this subdivision for the previous tax year including, but not limited to, the 222 total amount of all capital gains subtracted and the number of taxpayers subtracting such 223 capital gains. Such report shall be submitted before February first of each year to the 224 committee on agriculture policy of the Missouri house of representatives and the committee 225 on agriculture, food production and outdoor resources of the Missouri senate, or the successor 226 committees.

(3) (a) In addition to all other subtractions authorized in this section, a taxpayer who is a farm owner who enters a lease or rental agreement for all or a portion of such farmland with a beginning farmer may subtract from such taxpayer's Missouri adjusted gross income an amount to the extent included in federal adjusted gross income as provided in this subdivision.

(b) Subject to the limitation in paragraph (c) of this subdivision, the amount that may be subtracted shall be equal to the portion of cash rent income received from the lease or rental of such farmland that such taxpayer receives in the tax year for which such taxpayer subtracts such income. (c) No taxpayer shall subtract more than twenty-five thousand dollars per tax year in
 total cash rent income received from the lease or rental of such farmland under this
 subdivision.

(4) (a) In addition to all other subtractions authorized in this section, a taxpayer who is a farm owner who enters a crop-share arrangement on all or a portion of such farmland with a beginning farmer may subtract from such taxpayer's Missouri adjusted gross income an amount to the extent included in federal adjusted gross income as provided in this subdivision.

(b) Subject to the limitation in paragraph (c) of this subdivision, the amount that may be subtracted shall be equal to the portion of income received from the crop-share arrangement on such farmland that such taxpayer receives in the tax year for which such taxpayer subtracts such income.

(c) No taxpayer shall subtract more than twenty-five thousand dollars per tax year intotal income received from the lease or rental of such farmland under this subdivision.

(5) The department of agriculture shall, by rule, establish a process to verify that a taxpayer is a beginning farmer for purposes of this section and shall provide verification to the beginning farmer and farm seller of such farmer's and seller's certification and qualification for the exemption provided in this subsection.

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

2

(1) "Board", the coordinating board for higher education;

3 (2) "Department", the Missouri department of higher education and workforce
4 development;

5 6

(a) Is a n

(a) Is a peace officer, as defined in section 590.010; and

(3) "Missouri peace officer", an individual who:

7 (b) Has maintained continuous employment with a Missouri law enforcement 8 agency, as defined in section 590.1040, for at least the four consecutive years 9 immediately preceding the submission of an application for educational loan 10 forgiveness under this section;

(4) "Postsecondary institution", an approved private institution, approved
public institution, or approved virtual institution, as such terms are defined in section
173.1102, that also:

14

(a) Is required by statute to be certified by the board to operate;

15 (b) Has operated continuously in the state of Missouri for five or more years;16 and

17 (c) Accepts and receives public funds.

18 **2.** Subject to appropriations, the board shall make provisions for postsecondary 19 institutions under the board's jurisdiction to award a tuition and fee waiver for

Missouri peace officer.

20

21

22

undergraduate courses at postsecondary institutions for the spouse or a child of a

3. To be eligible for a waiver under this section, a spouse or child shall:

23 (1) Be a resident of this state; 24 (2) Apply to and be accepted at the postsecondary institution; 25 (3) Apply for other student financial assistance including, but not limited to, the 26 federal Pell grant, in compliance with federal financial aid rules. This subdivision shall 27 not be construed to require a spouse or child applying for a waiver under this section to 28 apply for or incur student loans; and 29 (4) Apply to the board for a determination of eligibility. 30 4. The board shall: 31 (1) Prescribe the form, time, and method of submitting applications for 32 educational loan forgiveness under this section; 33 (2) Determine the eligibility of applicants for a waiver; 34 (3) From among individuals who apply for a waiver under this section, select the 35 applicants who are eligible for a waiver; 36 (4) Supervise the processing, oversight, and monitoring of the waiver process; 37 and 38 (5) Perform other necessary duties to administer the waivers as required in this 39 section and rules promulgated under this section. 40 5. (1) A waiver provided under this section shall be awarded on an annual basis. 41 Such waiver shall continue to be available, if the spouse or child is otherwise eligible 42 under this section, as long as such spouse or child remains in good academic standing at 43 the postsecondary institution. 44 (2) No waiver provided under this section shall be available to an individual 45 spouse or child for more than four years of undergraduate courses at postsecondary 46 institutions. 47 (3) This section shall not be construed to require the board to provide waivers 48 under this section when moneys are not available for such purpose. 590.1077. 1. As used in this section, the following terms mean: 2 (1) "Board", the coordinating board for higher education; 3 (2) "Department", the Missouri department of public safety; 4 (3) "Educational loan", the principal, interest, and related expenses on government or commercial loans received by an eligible peace officer for tuition, fees, 5 6 books, laboratory expenses, and living expenses incurred by the eligible peace officer in 7 the course of earning a baccalaureate degree or graduate or professional degree from an 8 eligible institution;

9 (4) "Eligible institution", an approved private institution, approved public 10 institution, or approved virtual institution, as such terms are defined in section 11 173.1102, that also:

12

(a) Is required by statute to be certified to operate by the board;

13 (b) Has operated continuously in the state of Missouri for five or more years;14 and

15 16 (c) Accepts and receives public funds;

(5) "Eligible peace officer", an individual who:

17

(a) Is a peace officer, as defined in section 590.010;

18 (b) Has maintained continuous employment with a Missouri law enforcement 19 agency, as defined in section 590.1040, for at least the four consecutive years 20 immediately preceding the submission of an application for educational loan 21 forgiveness under this section; and

22 (c) Has an outstanding balance on an educational loan at the time of the 23 submission of an application for educational loan forgiveness under this section;

24 (6) "Fund", the peace officer educational loan forgiveness program fund 25 established in this section;

26 (7) "Program", the peace officer educational loan forgiveness program 27 established in this section.

28 2. Subject to appropriations, beginning on January 1, 2025, the department may 29 reimburse an eligible peace officer for educational loans held by the eligible peace 30 officer as provided in this section.

31 **3.** (1) There is hereby established within the department the "Peace Officer 32 Educational Loan Forgiveness Program" to provide forgiveness for educational loans 33 incurred by an eligible peace officer.

34 (2) An educational loan forgiveness made to an eligible peace officer under this 35 section shall be made from available moneys in the fund.

36 (3) (a) There is hereby created in the state treasury the "Peace Officer
 37 Educational Loan Forgiveness Program Fund", which shall consist of:

38

a. Moneys appropriated by the general assembly;

39 b. Any private grant, gift, bequest, devise, donation, or transfer of moneys to the40 fund;

41 c. Any public donation of moneys to the fund; and

42 d. Moneys received from the federal government for purposes described in this43 section.

44 (b) The state treasurer shall be custodian of the fund. In accordance with 45 sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund and, upon appropriation, moneys in this fund shall be used
solely as provided in this section.

48 (c) Notwithstanding the provisions of section 33.080 to the contrary, any moneys 49 remaining in the fund at the end of the biennium shall not revert to the credit of the 50 general revenue fund.

51 (d) The state treasurer shall invest moneys in the fund in the same manner as 52 other funds are invested. Any interest and moneys earned on such investments shall be 53 credited to the fund.

54 **4.** The department shall:

55 (1) Prescribe the form, time, and method of submitting applications for 56 educational loan forgiveness under this section;

57

(2) Determine the eligibility of applicants for educational loan forgiveness;

58 (3) From among individuals who apply for educational loan forgiveness under 59 the program, select the applicants who are eligible peace officers and eligible for 60 educational loan forgiveness;

61 (4) Enter into agreements with selected applicants under subsection 5 of this 62 section;

63

(5) Supervise the processing, oversight, and monitoring of the program; and

64 (6) Perform other necessary duties to administer the program as required in this 65 section and rules promulgated under this section.

5. (1) Upon selection as an eligible peace officer, the eligible peace officer shall enter into an agreement with the department to provide all necessary information to allow the department to deposit the educational loan forgiveness moneys with the financial institution holding the eligible peace officer's educational loan.

70 (2) This section shall not be construed to require the department to enter into 71 agreements with eligible peace officers when moneys are not available for such purpose. 72 6. The director of the department may promulgate all necessary rules and 73 regulations for the administration of this section. Any rule or portion of a rule, as that 74 term is defined in section 536.010, that is created under the authority delegated in this 75 section shall become effective only if it complies with and is subject to all of the 76 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly 77 78 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul 79 a rule are subsequently held unconstitutional, then the grant of rulemaking authority 80 and any rule proposed or adopted after August 28, 2024, shall be invalid and void.

590.1082. 1. There is hereby established a "Peace Officer Recruitment 2 Commission", which shall act as an independent commission that is funded by state

3 appropriations. The commission shall be composed of seven voting members, appointed

4 by the governor, by and with the advice and consent of the senate. The commission shall

5 include the following members:

6

(1) Two persons from the Missouri Police Chiefs Association;

7 8 (2) Two persons from the Missouri Sheriffs' Association;(3) One person from the Missouri Peace Officers Association;

9

(4) One person from the Missouri Deputy Sheriffs Association; and

10

(5) One person from the Missouri State Troopers Association.

11 **2.** The voting members of the commission shall elect one of their members to 12 serve as chair of the commission.

3. The commission shall meet at least twice annually. The members of the
commission shall serve without compensation, but shall be reimbursed for the actual
and necessary expenses incurred in the discharge of the members' actual duties.

4. The department of public safety shall furnish administrative support and staff
 for the effective operation of the commission.

5. The commission shall contract with a reputable public relations firm to create and facilitate a public relations campaign for law enforcement recruitment and retention. The campaign shall be industry focused and not focused on any particular department or segment of law enforcement. The commission shall:

22

23

(1) Approve the campaign content;

(2) Monitor the performance and effectiveness of the campaign;

24

(4) Have authority to renew or terminate the content; and

25 26

(5) Have authority to authorize payment to the public relations firm.

(3) Have the authority to make changes to the campaign content;

6. The commission shall prepare and present an annual report to the governor by December thirty-first of each year. Copies of such report shall be presented to the general assembly and to each law enforcement association represented in the member roster. The report shall contain information regarding the content of the public relations campaign, its effectiveness, and any recommendations relating to the activities of the commission.

590.1090. 1. As used in this section, the term "law enforcement officer" shall have the same meaning as "peace officer" as such term is defined under this chapter. 2. Each Missouri law enforcement agency shall provide medical and health insurance coverage for any law enforcement officer who retires from such Missouri law enforcement agency with twenty or more years of service as a law enforcement officer, including retirement for medical reasons.

7 3. Medical and health insurance coverage shall also be made available for 8 purchase to the spouses or dependents of such retired law enforcement officers and to 9 the spouses or dependents of deceased retired law enforcement officers who receive 10 pension benefits.

4. Medical and health insurance coverage and any employer contributions to the
retiree's insurance premium shall be on the same terms, rates, and other provisions as
offered by the Missouri law enforcement agency to its current employees.

 $\checkmark$