

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill No. 916, Page 1, Section A, Line 3, by  
2 inserting after said section and line the following:

3  
4 "135.875. 1. The provisions of this section shall be known and may be cited as the  
5 "Volunteer First Responder Tax Credit Act".

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

7 (1) "Qualified taxpayer", any individual subject to the state income tax imposed under  
8 chapter 143, excluding the withholding tax imposed under sections 143.191 to 143.265, who  
9 actively serves in a recognized volunteer capacity for a fire department, EMS agency, or law  
10 enforcement agency within the state of Missouri as a volunteer firefighter, volunteer EMS  
11 personnel, or reserve peace officer; meets all state-mandated training and certification requirements  
12 for such role; and serves for at least one month during the tax year for which the tax credit under this  
13 section is claimed;

14 (2) "Reserve peace officer", an individual who is a sworn volunteer member of a law  
15 enforcement agency meeting training standards defined by the Missouri peace officers standards and  
16 training commission (POST);

17 (3) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
18 withholding tax imposed under sections 143.191 to 143.265;

19 (4) "Verification statement", a written statement from the fire chief, chief of police, sheriff,  
20 commissioner of public safety, or other appropriate supervisor of the taxpayer verifying that the  
21 taxpayer was a volunteer firefighter, volunteer EMS personnel, or reserve peace officer for the  
22 months for which the tax credit under this section is claimed. The statement shall include the  
23 qualified taxpayer's name and role, the name of the agency or department where the qualified  
24 taxpayer is serving, the dates of the qualified taxpayer's service, and the signature of the qualified  
25 taxpayer's supervisor;

26 (5) "Volunteer emergency medical services personnel" or "volunteer EMS personnel", an  
27 individual certified to provide emergency medical care, including first responders, under the  
28 Missouri department of health and senior services;

29 (6) "Volunteer firefighter", an individual serving as a firefighter without regular  
30 compensation and if applicable, meeting the training standards established by the state, the division

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1 of fire safety under the Missouri department of public safety, the fire department or fire protection  
2 district, or the political subdivision or other organization with jurisdiction over such department or  
3 district where the individual serves as a volunteer firefighter.

4 3. For all tax years beginning on or after January 1, 2026, a qualified taxpayer shall be  
5 allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to two  
6 hundred fifty dollars for a qualified taxpayer who serves as a volunteer firefighter, volunteer EMS  
7 personnel, or reserve peace officer for the entire calendar year.

8 4. If the taxpayer does not serve as a volunteer firefighter, volunteer EMS personnel, or  
9 reserve peace officer for the entire tax year, the maximum amount of the tax credit shall be prorated  
10 and the amount of credit for the taxpayer shall equal the maximum amount of credit for the tax year  
11 divided by twelve and multiplied by the number of months in the tax year the taxpayer qualified as a  
12 volunteer. The credit shall be rounded to the nearest dollar. If the taxpayer is a volunteer firefighter,  
13 volunteer EMS personnel, or reserve peace officer during any part of a month and attends at least  
14 one fire meeting, fire call, emergency call, or other similar meeting or emergency response, the  
15 taxpayer shall be considered a volunteer firefighter, volunteer EMS personnel, or reserve peace  
16 officer for the entire month.

17 5. If a qualified taxpayer serves in multiple qualifying volunteer roles, the tax credit shall be  
18 claimed for only one role per tax year.

19 6. The qualified taxpayer shall submit the verification statement when filing his or her state  
20 income taxes and shall retain a copy of such statement for audit purposes.

21 7. Tax credits issued under the provisions of this section shall not be refundable. No tax  
22 credit claimed under this section shall be carried forward to any subsequent tax year.

23 8. No tax credit claimed under this section shall be assigned, transferred, sold, or otherwise  
24 conveyed.

25 9. The department of revenue shall promulgate all necessary rules and regulations for the  
26 administration of this section including, but not limited to, rules relating to the verification of a  
27 taxpayer's tax credit amount. Any rule or portion of a rule, as that term is defined in section  
28 536.010, that is created under the authority delegated in this section shall become effective only if it  
29 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
30 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
31 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
32 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any  
33 rule proposed or adopted after August 28, 2025, shall be invalid and void.

34 10. Under section 23.253 of the Missouri sunset act:

35 (1) The provisions of the new program authorized under this section shall automatically  
36 sunset on December thirty-first, six years after the effective date of this section unless reauthorized  
37 by an act of the general assembly;

1           (2) If such program is reauthorized, the program authorized under this section shall  
2 automatically sunset on December thirty-first, twelve years after the effective date of the  
3 reauthorization of this section;

4           (3) This section shall terminate on September first of the calendar year immediately  
5 following the calendar year in which the program authorized under this section is sunset; and

6           (4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit properly  
7 issued before this program was sunset in a tax year after the program is sunset."; and

8  
9 Further amend said bill by amending the title, enacting clause, and intersectional references  
10 accordingly.