

FIRST REGULAR SESSION

HOUSE BILL NO. 223

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SCHULTE.

0872H.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.

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 143.1250, to read as follows:

143.1250. 1. As used in this section, the following terms mean:

2 (1) "Deduction", an amount subtracted to determine the taxpayer's Missouri
3 taxable income for a given tax year;

4 (2) "Employer", the same meaning as such term is defined under section
5 143.191;

6 (3) "Jury duty compensation", any daily compensation, mileage allowance,
7 additional daily compensation or mileage allowance, fees, or other amounts authorized
8 under section 494.455, local law or ordinance, or for the compensation of jurors;

9 (4) "Regular employment", any full-time, part-time, temporary, and casual
10 employment if the employment hours may be determined by a schedule, custom, or
11 practice established during the three-month period preceding the employee's summons
12 for jury duty;

13 (5) "Taxpayer", any individual, firm, partner in a firm, corporation,
14 partnership, shareholder in an S corporation, or member of a limited liability
15 company subject to the income tax imposed under this chapter, who is an employer;

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.

16 **(6) "Wages" or "regular wages", the same meaning as such term is defined**
17 **under section 143.191, that are received in the course of regular employment for the**
18 **purposes of this section.**

19 **2. For all tax years beginning on or after January 1, 2026, in addition to all other**
20 **deductions and modifications allowed by law, a taxpayer shall be allowed a deduction up**
21 **to one hundred percent of the regular wages received from regular employment paid to**
22 **an employee while such employee was serving jury duty, minus any amount of the**
23 **employee's jury duty compensation remitted to the employer.**

24 **3. Any taxpayer allowed a deduction under this section who is found to have**
25 **violated section 494.460 or 28 U.S.C. Section 1875 in relation to the rights of the**
26 **employee whose wages are claimed for such deduction shall be ineligible to receive a**
27 **deduction under this section for the tax year in which such violation occurred, or if such**
28 **violation is discovered within one year of receiving such deduction, shall repay the**
29 **amount of tax savings realized from the deduction to the state. The department may**
30 **request any such information or documentation to verify compliance with the provisions**
31 **of this subsection.**

32 **4. The department of revenue shall promulgate all necessary rules and**
33 **regulations for the administration of this section. Any rule or portion of a rule, as that**
34 **term is defined in section 536.010, that is created under the authority delegated in this**
35 **section shall become effective only if it complies with and is subject to all of the**
36 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**
37 **536 are nonseverable and if any of the powers vested with the general assembly**
38 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
39 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**
40 **and any rule proposed or adopted after August 28, 2025, shall be invalid and void.**

41 **5. Under section 23.253 of the Missouri sunset act:**

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

45 **(2) If such a program is reauthorized, the program authorized under this section**
46 **shall automatically sunset on December thirty-first, twelve years after the effective date**
47 **of the reauthorization of this section; and**

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