

FIRST REGULAR SESSION

# HOUSE BILL NO. 833

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE FARNAN.

1021H.011

JOSEPH ENGLER, Chief Clerk

## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for certain first responders.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.875, to read as follows:

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

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

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

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

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

**(4) "Verification statement", a written statement from the fire chief, chief of police, sheriff, commissioner of public safety, or other appropriate supervisor of the**

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.

18 taxpayer verifying that the taxpayer was a volunteer firefighter, volunteer EMS  
19 personnel, or reserve peace officer for the months for which the tax credit under this  
20 section is claimed. The statement shall include the qualified taxpayer's name and role,  
21 the name of the agency or department where the qualified taxpayer is serving, the dates  
22 of the qualified taxpayer's service, and the signature of the qualified taxpayer's  
23 supervisor;

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

27 (6) "Volunteer firefighter", an individual serving as a firefighter without regular  
28 compensation and if applicable, meeting the training standards established by the state,  
29 the division of fire safety under the Missouri department of public safety, the fire  
30 department or fire protection district, or the political subdivision or other organization  
31 with jurisdiction over such department or district where the individual serves as a  
32 volunteer firefighter.

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

38 4. If the taxpayer does not serve as a volunteer firefighter, volunteer EMS  
39 personnel, or reserve peace officer for the entire tax year, the maximum amount of the  
40 tax credit shall be prorated and the amount of credit for the taxpayer shall equal the  
41 maximum amount of credit for the tax year divided by twelve and multiplied by the  
42 number of months in the tax year the taxpayer qualified as a volunteer. The credit shall  
43 be rounded to the nearest dollar. If the taxpayer is a volunteer firefighter, volunteer  
44 EMS personnel, or reserve peace officer during any part of a month and attends at least  
45 one fire meeting, fire call, emergency call, or other similar meeting or emergency  
46 response, the taxpayer shall be considered a volunteer firefighter, volunteer EMS  
47 personnel, or reserve peace officer for the entire month.

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

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

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

55           **8. No tax credit claimed under this section shall be assigned, transferred, sold, or**  
56 **otherwise conveyed.**

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

67           **10. Under section 23.253 of the Missouri sunset act:**

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

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

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

77           **(4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit**  
78 **properly issued before this program was sunset in a tax year after the program is sunset.**

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