

FIRST REGULAR SESSION

HOUSE BILL NO. 1236

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TERRY.

2627H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for certain volunteer drivers.

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
2 known as section 135.2555, to read as follows:

135.2555. 1. For the purposes of this section, the following terms shall mean:

2 (1) "Department", the Missouri department of revenue;

3 (2) "Qualified organization", an organization that is exempt from taxation
4 pursuant to 26 U.S.C. Section 501(c)(3), as amended;

5 (3) "Qualified transportation", the transportation of any person or property
6 with the knowledge of and for the benefit or support of a qualified organization;

7 (4) "Tax credit", a credit against the tax otherwise due under chapter 143,
8 excluding withholding tax imposed under sections 143.191 to 143.265, or otherwise due
9 under chapter 148 or 153;

10 (5) "Taxpayer", an individual, a firm, a partner in a firm, a corporation, or a
11 shareholder in an S corporation doing business in this state and subject to the state
12 income tax imposed by chapter 143, excluding withholding tax imposed by sections
13 143.191 to 143.265;

14 (6) "Volunteer driver", a licensed driver operating a motor vehicle for the
15 benefit and support of a qualified organization without expectation of a salary, fee, or
16 profit. Reimbursement of expenses or de minimis, unsolicited gifts of appreciation shall
17 not constitute an expectation of a salary, fee, or profit.

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 **2. For all tax years beginning on or after January 1, 2026, a taxpayer shall be**
19 **authorized to claim a tax credit in an amount equal to the standard business mileage**
20 **rate published by the Internal Revenue Service for the tax year in which the tax credit is**
21 **claimed. A taxpayer shall not claim a tax credit pursuant to this section in excess of**
22 **three thousand dollars in any tax year, with such amount to be adjusted annually for**
23 **inflation based on the Consumer Price Index for All Urban Consumers, as reported by**
24 **the Bureau of Labor Statistics, or its successor index.**

25 **3. (1) Tax credits authorized by this section shall not be refundable and shall not**
26 **be transferred, sold, or assigned, but may be carried forward for the three subsequent**
27 **tax years or until the credit is fully claimed, whichever occurs first.**

28 **(2) A taxpayer shall not claim a tax credit pursuant to this section for any miles**
29 **driven to the extent the taxpayer has claimed a deduction or any other tax benefit for**
30 **federal tax purposes, or for which the taxpayer has received reimbursement from a**
31 **qualified organization.**

32 **4. The total amount of tax credits authorized pursuant to this section shall not**
33 **exceed one million dollars in any fiscal year, with such amount adjusted annually for**
34 **inflation based on the Consumer Price Index for All Urban Consumers, as defined and**
35 **officially recorded by the United States Department of Labor or its successor.**

36 **5. The department may promulgate rules to implement the provisions of this**
37 **section. Any rule or portion of a rule, as that term is defined in section 536.010, that is**
38 **created under the authority delegated in this section shall become effective only if it**
39 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
40 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
41 **vested with the general assembly pursuant to chapter 536 to review, to delay the**
42 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**
43 **then the grant of rulemaking authority and any rule proposed or adopted after August**
44 **28, 2025, shall be invalid and void.**

45 **6. Pursuant to section 23.253 of the Missouri sunset act:**

46 **(1) The provisions of this section shall automatically sunset on December 31,**
47 **2031, unless reauthorized by an act of the general assembly;**

48 **(2) If such program is reauthorized, the program authorized pursuant to this**
49 **section shall automatically sunset on December thirty-first twelve years after the**
50 **effective date of the reauthorization of this section;**

51 **(3) This section shall terminate on September first of the calendar year**
52 **immediately following the calendar year in which the program authorized pursuant to**
53 **this section is sunset; and**

54 **(4) The provisions of this subsection shall not be construed to limit or in any way**
55 **impair the department's ability to issue tax credits authorized on or before the date the**
56 **program authorized pursuant to this section expires or a taxpayer's ability to redeem**
57 **such tax credits.**

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