

HB 833 -- INCOME TAX CREDIT FOR CERTAIN FIRST RESPONDERS

SPONSOR: Farnan

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Economic Development by a vote of 13 to 0. Voted "Do Pass" by the Standing Committee on Rules-Legislative by a vote of 8 to 0.

This bill establishes the "Volunteer First Responder Tax Credit Act".

Beginning January 1, 2026, a qualified taxpayer who serves as a volunteer firefighter, volunteer EMS personnel, or reserve peace officer for the entire calendar year will be allowed to claim a tax credit in an amount equal to \$250.

If the otherwise qualifying taxpayer does not serve for the entire tax year, the maximum amount of the tax credit must be prorated. The proration will equal the maximum amount of credit for the tax year divided by 12, and multiplied by the number of months in the tax year that the taxpayer served as a volunteer.

A taxpayer is considered a volunteer firefighter, volunteer EMS personnel, or reserve peace officer for the entire month if:

- (1) He or she serves in that capacity during any part of the month; and
- (2) He or she attends at least one fire meeting, fire call, emergency call, or other similar meeting or emergency response.

If the taxpayer serves in multiple qualifying volunteer roles, the tax credit can be claimed for only one role, per tax year.

A qualifying taxpayer must submit a verification statement when filing his or her state income taxes. The tax credits are not refundable and can not be carried forward to any subsequent tax year. The tax credit can not be assigned, transferred, sold, or otherwise conveyed.

The provisions of this program sunset on December 31, six years after the effective date of this bill.

PROPONENTS: Supporters say that this bill would give \$250 tax credits to first responders. Proponents also state that this bill is modeled after a similar bill in Iowa and is a way to show appreciation for first responders.

Testifying in person for the bill were Representative Farnan; Ambulance District Association of Missouri; Missouri Ambulance Association; Fire Service Alliance.

OPPONENTS: There was no opposition voiced to the committee.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.