

SECOND REGULAR SESSION

HOUSE BILL NO. 2039

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TERRY.

4090H.02I

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 known as section 135.2555, to read as follows:

- 135.2555. 1. For the purposes of this section, the following terms shall mean:**
- (1) "CPI", the Consumer Price Index for All Urban Consumers, as defined and officially recorded by the United States Department of Labor or its successor;**
 - (2) "Department", the Missouri department of revenue;**
 - (3) "Motor vehicle", any self-propelled vehicle not operated exclusively upon tracks, except farm tractors, motorized bicycles, and electric bicycles;**
 - (4) "Qualified amount", for a taxpayer qualifying under this section in a given tax year, the total amount of unreimbursed costs that the volunteer driver has incurred for gasoline, diesel fuel, or electric charging station use and the total unreimbursed mileage in an amount equal to the standard business mileage rate published by the Internal Revenue Service for the tax year in which the credit is claimed;**
 - (5) "Qualified organization", an organization that is exempt from taxation under 26 U.S.C. Section 501(c)(3), as amended;**
 - (6) "Qualified transportation", the transportation of any person or property with the knowledge of and for the benefit or support of a qualified organization;**
 - (7) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265;**

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 (8) "Taxpayer", an individual subject to the state income tax imposed by chapter
19 143, excluding withholding tax imposed by sections 143.191 to 143.265;

20 (9) "Volunteer driver", a licensed driver operating a motor vehicle for the
21 benefit and support of a qualified organization without expectation of a salary, fee, or
22 profit. Reimbursement of expenses or de minimis, unsolicited gifts of appreciation shall
23 not constitute an expectation of a salary, fee, or profit.

24 2. (1) For all tax years beginning on or after January 1, 2027, a taxpayer who is
25 a volunteer driver operating a motor vehicle for the purpose of qualified transportation
26 shall be authorized to claim a tax credit in an amount equal to the taxpayer's qualified
27 amount, not to exceed a maximum of three thousand dollars per tax year.

28 (2) The maximum qualified amount that may be claimed by a taxpayer under
29 this subsection may be increased annually per calendar year for inflation by an amount
30 equal to the percentage change in the annual average of the CPI, or zero, whichever is
31 greater. The department shall calculate and publish this amount not later than January
32 first each year.

33 3. (1) Tax credits authorized by this section shall not be refundable and shall not
34 be transferred, sold, or assigned, but may be carried forward for the three subsequent
35 tax years or until the credit is fully claimed, whichever occurs first.

36 (2) A taxpayer shall not claim a tax credit under this section for any miles driven
37 or associated costs to the extent the taxpayer has claimed a deduction or any other tax
38 benefit for federal tax purposes, or for which the taxpayer has received reimbursement
39 from a qualified organization. A taxpayer claiming the tax credit under this section
40 shall submit copies of receipts and mileage logs for the qualified amount, as well as
41 documentation of any portion of such costs that have been reimbursed by the qualified
42 organization or receipt of other tax benefit, in a standardized format or form
43 established by the department.

44 4. The cumulative amount of tax credits allowed to all taxpayers under this
45 section shall not exceed one million dollars per fiscal year, with such cumulative amount
46 increased annually per fiscal year for inflation by an amount equal to the percentage
47 change in the fiscal year average of the CPI, or zero, whichever is greater. The
48 department shall calculate and publish this amount not later than October first each
49 year. If the amount of tax credits claimed in a fiscal year under this section exceeds the
50 total cumulative cap, as adjusted under this subsection, tax credits shall be allowed
51 based on the order in which they are claimed.

52 5. Notwithstanding any provision of section 105.1500 to the contrary, any
53 requirement to provide information, documents, or records under this section, and any
54 requirement established by the Department of Revenue to provide information,

55 documents, or records for the purpose of administering and enforcing this section, shall
56 be exempt from section 105.1500.

57 6. The department may promulgate rules to implement the provisions of this
58 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
59 created under the authority delegated in this section shall become effective only if it
60 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
61 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
62 vested with the general assembly pursuant to chapter 536 to review, to delay the
63 effective date, or to disapprove and annul a rule are subsequently held unconstitutional,
64 then the grant of rulemaking authority and any rule proposed or adopted after August
65 28, 2026, shall be invalid and void.

66 7. Under section 23.253 of the Missouri sunset act:

67 (1) The provisions of the new program authorized under this section shall sunset
68 six years after the effective date of this section unless reauthorized by an act of the
69 general assembly;

70 (2) This section shall terminate on September first of the calendar year
71 immediately following the calendar year in which the program authorized under this
72 section is sunset; and

73 (3) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit
74 properly issued before this program was sunset in a tax year after the program is sunset.

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