

SECOND REGULAR SESSION

HOUSE BILL NO. 1743

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES DUSENBERG (Sponsor) AND YATES (Co-sponsor).

Read 1st time January 17, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

4327L.02I

AN ACT

To repeal section 135.090, RSMo, and to enact in lieu thereof one new section relating to income tax credits for surviving spouses of public safety officers.

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

Section A. Section 135.090, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.090, to read as follows:

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

(1) "Homestead", the dwelling in Missouri owned by the surviving spouse and not exceeding five acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. As used in this section, "homestead" shall not include any dwelling which is occupied by more than two families;

(2) "Public safety officer", any firefighter, police officer, capitol police officer, parole officer, probation officer, correctional employee, water patrol officer, park ranger, conservation officer, commercial motor **vehicle** enforcement officer, emergency medical technician, first responder, or highway patrolman employed by the state of Missouri or a political subdivision thereof who is killed in the line of duty, unless the death was the result of the officer's own misconduct or abuse of alcohol or drugs;

(3) "Surviving spouse", a spouse, who has not remarried, of a public safety officer.

2. For all tax years beginning on or after January 1, 2008, a surviving spouse shall be allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, in an amount equal to the total amount of

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 the **real** property taxes on the surviving spouse's homestead paid during the tax year for which
17 the credit is claimed. **A surviving spouse may claim the tax credit for each tax year**
18 **beginning with the year of death of the public safety officer spouse until the tax year in**
19 **which the surviving spouse remarries. No credit shall be allowed for the tax year in which**
20 **the surviving spouse remarries.** If the amount allowable as a credit exceeds the income tax
21 reduced by other credits, then the excess shall be considered an overpayment of the income tax.

22 3. The department of revenue shall promulgate rules to implement the provisions of this
23 section.

24 [4.] Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that
25 is created under the authority delegated in this section shall become effective only if it complies
26 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section
27 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers
28 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the
29 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
30 grant of rulemaking authority and any rule proposed or adopted after August 28, 2007, shall be
31 invalid and void.

32 [5.] **4.** Pursuant to section 23.253, RSMo, of the Missouri sunset act:

33 (1) The provisions of the new program authorized under this section shall automatically
34 sunset **on December thirty-first** six years after August 28, 2007, unless reauthorized by an act
35 of the general assembly; and

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

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

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