

SECOND REGULAR SESSION

HOUSE BILL NO. 2361

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES JONES (89) (Sponsor), MEADOWS, SKAGGS, ONDER, SCHOELLER, ROORDA, MUNZLINGER, JONES (117), WALLACE, WOOD, SCHARNHORST, KRAUS, KELLY, PARKINSON, DEEKEN, LOEHNER, NANCE, VIEBROCK, STEVENSON, WILDBERGER, WALSH, ROBINSON, SPRENG, VOGT AND KRATKY (Co-sponsors).

Read 1st time March 6, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5273L.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for peace officers.

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 135.612, to read as follows:

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

(1) "Peace officer", any person who is licensed under the department of public safety's peace officer standards and training program established in chapter 590, RSMo, is commissioned by a municipal or county law enforcement agency in this state, and is a full-time peace officer in this state;

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

(3) "Taxpayer", any individual who is a peace officer and who is subject to the tax imposed in chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo.

2. For all taxable years beginning on or after January 1, 2008, a taxpayer shall be allowed a tax credit for employment as a peace officer. The tax credit amount shall be equal to four thousand dollars in each tax year in which the taxpayer is a peace officer in

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.

14 **good standing. If the amount of the tax credit issued exceeds the amount of the taxpayer's**
15 **state tax liability for the tax year for which the credit is claimed, the difference shall not**
16 **be refundable but may be carried forward to any of the taxpayer's four subsequent taxable**
17 **years. No tax credit granted under this section shall be transferred, sold, or assigned.**

18 **3. The tax credit authorized in this section shall be claimed at the time the taxpayer**
19 **files a Missouri income tax return. To claim the tax credit allowed under this section, the**
20 **taxpayer shall include a copy of the taxpayer's license number and a copy of the taxpayer's**
21 **document of commission for a commissioning municipal or county law enforcement agency**
22 **in this state. The department of revenue shall establish the procedure by which the**
23 **taxpayer can claim the tax credit.**

24 **4. The credit shall be applied against the taxpayer's income tax liability under**
25 **chapter 143, RSMo, after all other credits provided by law have been applied.**

26 **5. The department of revenue may promulgate rules to implement the provisions**
27 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010,**
28 **RSMo, that is created under the authority delegated in this section shall become effective**
29 **only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,**
30 **if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are**
31 **nonseverable and if any of the powers vested with the general assembly pursuant to**
32 **chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule**
33 **are subsequently held unconstitutional, then the grant of rulemaking authority and any**
34 **rule proposed or adopted after August 28, 2008, shall be invalid and void.**

35 **6. Under section 23.253, RSMo, of the Missouri Sunset Act:**

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

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

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

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