

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute No. 2 for Senate Bill No. 26, Page 2,
2 Section 84.400, Line 14, by inserting after said section and line the following:

3
4 "135.445. 1. As used in this section, the following terms mean:

5 (1) "Contribution", a donation of cash; stocks, bonds, or other marketable securities; or real
6 property valued at the current property tax-assessed valuation of the property. If a property has not
7 been assessed or has no assessed valuation, no credit shall be authorized for the donation of the
8 property;

9 (2) "Department", the department of revenue;

10 (3) "State tax liability", in the case of a corporation or other business entity, any liability
11 incurred by such taxpayer under the provisions of chapters 143, 148, and 153, excluding the
12 provisions of sections 143.191 to 143.265 and related provisions; and in the case of an individual
13 taxpayer, any liability incurred by such taxpayer under the provisions of chapter 143, excluding the
14 provisions of sections 143.191 to 143.265 and related provisions;

15 (4) "Voluntary firefighter cancer benefits trust" or "trust", the same meaning as provided
16 under section 320.400.

17 2. (1) For all tax years beginning on or after January 1, 2022, a taxpayer who is a
18 corporation or other business entity shall be allowed to claim a tax credit against the taxpayer's state
19 tax liability in an amount equal to the total amount that the taxpayer contributes or pays to a trust
20 under subdivision (2) of subsection 5 of section 320.400 in the tax year, provided that the
21 contribution or payment is not included in such taxpayer's federal return.

22 (2) For all tax years beginning on or after January 1, 2022, an individual taxpayer shall be
23 allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to the total
24 amount that the taxpayer contributes to a trust under subdivision (3) of subsection 5 of section
25 320.400 in the tax year, provided that the contribution is not included in such taxpayer's federal
26 return.

27 3. Tax credits issued under this section shall not be refundable, and shall not be assigned,
28 transferred, sold, or otherwise conveyed but may be carried forward to any of the taxpayer's
29 subsequent tax years.

30 4. (1) Upon receipt and acceptance of a contribution or payment from a taxpayer, a trust
31 shall issue to the taxpayer a statement evidencing the receipt of such contribution, including the
32 monetary value of such contribution.

33 (2) A trust shall be permitted to decline a contribution or payment from a taxpayer.

34 5. Each trust shall provide to the department the identity of each taxpayer making a
35 contribution or payment to the trust under subsection 5 of section 320.400 and the amount of each
36 such contribution or payment.

Action Taken _____ Date _____

1 6. For all tax years beginning on or after January 1, 2022, the aggregate of all tax credits
 2 authorized under this section shall not exceed four million dollars in any year.

3 7. The department may promulgate all rules and regulations necessary for the administration
 4 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
 5 created under the authority delegated in this section shall become effective only if it complies with
 6 and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section
 7 and chapter 536 are nonseverable, and if any of the powers vested with the general assembly
 8 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
 9 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or
 10 adopted after August 28, 2021, shall be invalid and void.

11 287.245. 1. As used in this section, the following terms shall mean:

12 (1) "Association", volunteer fire protection associations as defined in section 320.300;

13 (2) "State fire marshal", the state fire marshal selected under the provisions of sections
 14 320.200 to 320.270;

15 (3) "Voluntary firefighter cancer benefits trust" or "trust", the same meaning as provided in
 16 section 320.400;

17 (4) "Volunteer firefighter", the same meaning as provided in section 287.243.

18 2. Any association or voluntary firefighter cancer benefits trust may apply to the state fire
 19 marshal for a grant for the purpose of:

20 (1) Funding such association's costs related to workers' compensation insurance premiums
 21 for volunteer firefighters; or

22 (2) Establishing a voluntary firefighter cancer benefits trust.

23 3. Subject to appropriations, the state fire marshal shall disburse grants to each ~~[applying]~~
 24 qualifying volunteer fire protection association according to the following schedule:

25 (1) Associations which had zero to five volunteer firefighters receive workers' compensation
 26 benefits from claims arising out of and in the course of the prevention or control of fire or the
 27 underwater recovery of drowning victims in the preceding calendar year shall be eligible for two
 28 thousand dollars in grant money;

29 (2) Associations which had six to ten volunteer firefighters receive workers' compensation
 30 benefits from claims arising out of and in the course of the prevention or control of fire or the
 31 underwater recovery of drowning victims in the preceding calendar year shall be eligible for one
 32 thousand five hundred dollars in grant money;

33 (3) Associations which had eleven to fifteen volunteer firefighters receive workers'
 34 compensation benefits from claims arising out of and in the course of the prevention or control of
 35 fire or the underwater recovery of drowning victims in the preceding calendar year shall be eligible
 36 for one thousand dollars in grant money;

37 (4) Associations which had sixteen to twenty volunteer firefighters receive workers'
 38 compensation benefits from claims arising out of and in the course of the prevention or control of
 39 fire or the underwater recovery of drowning victims in the preceding calendar year shall be eligible
 40 for five hundred dollars in grant money.

41 4. Grant money disbursed under this section shall only be used for the purpose of paying for
 42 the workers' compensation insurance premiums of volunteer firefighters or establishing a voluntary
 43 firefighter cancer benefits trust.

44 320.300. As used in sections 320.300 to 320.310, the phrase "volunteer fire protection
 45 association" means any fire department, including a municipal fire department, which is staffed by
 46 volunteers and organized for the purpose of combating fires in a specified area. The provisions of
 47 sections 320.300 to 320.310 shall apply only to volunteer fire protection associations either partially
 48 or wholly funded by membership or subscriber fees ~~[and shall not apply to fire protection districts~~
 49 ~~supported by local tax revenues, or which have contracted with a political subdivision to respond to~~

1 fires within the area of an association's boundaries].

2 320.400. 1. For purposes of this section, the following terms mean:

3 (1) "Covered individual", a firefighter who is employed by or volunteers for an employer in
4 Missouri and who:

5 (a) Is a resident of Missouri;

6 (b) Has been assigned to at least five years of hazardous duty as a firefighter;

7 (c) Was exposed to an agent classified by the International Agency for Research on Cancer,
8 or its successor organization, as a group 1 or 2A carcinogen, or classified as a cancer-causing agent
9 by the American Cancer Society, the American Association for Cancer Research, the Agency for
10 Healthcare Research and Quality, the American Society of Clinical Oncology, the National Institute
11 for Occupational Safety and Health, or the United States National Cancer Institute;

12 (d) Was last assigned to hazardous duty as a firefighter within the previous fifteen years; and

13 (e) Is not sixty-five years of age or older at the time of the diagnosis of cancer;

14 (2) "Employer":

15 (a) A Missouri municipality, association, fire protection district, or special district that
16 employs one or more firefighters; or

17 (b) Missouri Task Force One or any other heavy rescue team in this state;

18 (3) "Voluntary firefighter cancer benefits trust" or "trust", a self-insured trust described in 8
19 CSR 50-3.010 that is established for the purposes of this section.

20 2. (1) One or more employers may create a voluntary firefighter cancer benefits trust for the
21 purpose described in this section. An employer may make contributions into the voluntary
22 firefighter cancer benefits trust established for the purpose described in this section. The
23 contribution levels and award levels shall be set by the board of trustees of the trust.

24 (2) For an employer that chooses to make contributions into the voluntary firefighter cancer
25 benefits trust, the trust shall provide the minimum benefits specified by the board of trustees of the
26 trust to covered individuals, based on the award level of the cancer at the time of diagnosis, after the
27 employer becomes a participant.

28 (3) Benefit levels shall be established by the board of trustees of the trust based on the
29 category and stage of the cancer.

30 (4) In addition to an award under subdivision (2) of this subsection:

31 (a) A payment shall be made from the trust to a covered individual for the actual cost, up to
32 twenty-five thousand dollars, for rehabilitative or vocational training employment services and
33 educational training relating to the cancer diagnosis; and

34 (b) A payment shall be made to a covered individual of up to ten thousand dollars if the
35 covered individual incurs cosmetic disfigurement costs resulting from cancer.

36 (5) If the cancer is diagnosed as terminal cancer, the covered individual shall receive a
37 lump-sum payment of twenty-five thousand dollars as an accelerated payment toward the benefits
38 due based on the benefit levels established under subdivision (3) of this subsection.

39 (6) The covered individual shall be entitled to additional awards if the cancer increases in
40 award level, but the amount of any benefit paid earlier for the same cancer shall be subtracted from
41 the new award.

42 (7) If a covered individual dies while owed benefits under this section, the benefits shall be
43 paid to the surviving spouse or domestic partner, if any, at the time of death, and if there is no
44 surviving spouse or domestic partner, any surviving children equally. If there is no surviving spouse
45 or child, the obligation of the trust to pay benefits will cease.

46 (8) If a covered individual returns to the same employer after a cancer diagnosis, the
47 covered individual shall be entitled to the benefits in this section for any subsequent new type of
48 covered cancer diagnosis.

49 (9) The maximum amount that may be paid to a covered individual for each cancer

1 diagnosis shall be two hundred forty-nine thousand dollars. The dollar limitations of this
2 subdivision shall be increased or decreased each year by the percentage of increase or decrease from
3 the end of the previous calendar year of the Consumer Price Index, or its successor index, as
4 published by the United States Department of Labor, or its successor agency, and rounded to the
5 nearest dollar amount.

6 (10) The benefits payable under this section shall be reduced by twenty-five percent if a
7 covered individual used a tobacco product within the five years immediately preceding the diagnosis
8 of a type of cancer that has been linked to the use of tobacco products.

9 (11) A claim for benefits from the trust shall be filed no later than two years after the
10 diagnosis of the cancer. The claim for each type of cancer needs to be filed only once to allow the
11 trust to increase the award level under subdivision (6) of this subsection.

12 (12) A covered individual who is receiving payments from the trust shall not lose any
13 employment while such individual is undergoing medical treatment.

14 (13) For the purpose of employer policies and benefits, a cancer diagnosis is treated as an
15 on-the-job injury or illness. This subdivision shall not affect any determination as to whether the
16 cancer is covered under chapter 287.

17 3. The board of trustees of the trust may:

18 (1) Create a program description to further define or modify, but not decrease, the benefits
19 of this section; and

20 (2) Modify the contribution rates; benefit levels, including the maximum amount, consistent
21 with subdivision (1) of this subsection; and structure of the benefits based on actuarial
22 recommendations and with input from a committee of the trust.

23 4. The board of trustees of the trust shall be considered a public governmental body and
24 shall be subject to all of the provisions of chapter 610.

25 5. (1) A trust may accept or apply for any grants or donations from any private or public
26 source.

27 (2) A corporation or other business entity may contribute directly to a trust or may pay for
28 the expenses for any employer to create or join a trust.

29 (3) If a trust permits, an individual may contribute directly to the trust and such individual
30 shall be entitled to receive benefits from the trust under the provisions of this section.

31 (4) An individual, corporation, or other business entity that makes a contribution to a trust or
32 that pays for the expenses of an employer to create or join a trust under this subsection shall be
33 eligible for a tax credit according to the provisions of section 135.445.

34 6. (1) Any trust may apply to the state fire marshal for a grant for the purpose of
35 establishing a voluntary firefighter cancer benefits trust. Subject to appropriations, the state fire
36 marshal shall disburse grants to the trust upon receipt of the application.

37 (2) The state fire marshal shall be authorized to use grant moneys disbursed under section
38 287.245 for the purpose of setting up a trust or for assistance maintaining a trust.

39 7. If a trust receives three million dollars in donations during any year, the trust shall not
40 charge any covered individual for participation in the trust or for the receipt of any payments or
41 other benefits from the trust.

42 8. If an individual would otherwise be considered a covered individual under this section
43 but is not a resident of Missouri, the individual may receive payments from a trust if he or she pays
44 participation fees to the trust at a rate to be set by the board of trustees of the trust."; and

45
46 Further amend said bill by amending the title, enacting clause, and intersectional references
47 accordingly.