

FIRST REGULAR SESSION

HOUSE BILL NO. 272

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE GREGORY.

0358H.02I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.1405, to read as follows:

143.1405. 1. As used in this section, the terms "members of the patrol" and "peace officers" shall have the same meanings as provided under section 43.010, and the term "federal law enforcement officer" shall have the same meaning as provided under 34 U.S.C. Section 50301.

2. For all tax years beginning on or after January 1, 2022, for purposes of calculating the Missouri taxable income as required under section 143.011, a percentage of the first one hundred thousand dollars of income received by any taxpayer as salary or compensation for his or her services as a member of the patrol, as a peace officer, or as a federal law enforcement officer, to the extent that such income is included in the taxpayer's federal adjusted gross income, may be deducted from the taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri taxable income. Such income shall be deducted as follows:

(a) For the tax year beginning on or after January 1, 2022, twenty-five percent of such income;

(b) For the tax year beginning on or after January 1, 2023, fifty percent of such income;

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.

17 (c) For the tax year beginning on or after January 1, 2024, seventy-five percent of
18 such income;

19 (d) For all tax years beginning on or after January 1, 2025, one hundred percent
20 of such income.

21 3. The department of revenue shall promulgate all rules and regulations necessary
22 for the administration of the provisions of this section. Any rule or portion of a rule, as
23 that term is defined in section 536.010, that is created under the authority delegated in this
24 section shall become effective only if it complies with and is subject to all of the provisions
25 of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
26 nonseverable, and if any of the powers vested with the general assembly under chapter 536
27 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
28 held unconstitutional, then the grant of rulemaking authority and any rule proposed or
29 adopted after the effective date of this section shall be invalid and void.

30 4. Under section 23.253 of the Missouri sunset act:

31 (1) The provisions of this section shall automatically sunset on December thirty-
32 first six years after the effective date of this section unless reauthorized by an act of the
33 general assembly;

34 (2) If the provisions of this section are reauthorized, such provisions shall
35 automatically sunset on December thirty-first twelve years after the effective date of the
36 reauthorization; and

37 (3) This section shall terminate on September first of the calendar year immediately
38 following the calendar year in which the provisions of this section are sunset.

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