

FIRST REGULAR SESSION

HOUSE BILL NO. 204

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES RUESTMAN (Sponsor), BRUNS, SCHAAF, JONES (89),
RUZICKA, NIEVES, SCHAD, NOLTE, SATER,
GRISAMORE, WILSON (130) AND MCGHEE (Co-sponsors).

0856L.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for volunteer firefighters.

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 135.610, to read as follows:

135.610. 1. For all tax years beginning on or after January 1, 2009, any taxpayer who is a volunteer firefighter with a registered fire department in this state 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. The taxpayer may claim a credit in the amount of one hundred eighty dollars for each tax year in which the taxpayer has completed at least twelve hours of any firefighter training program approved by the office of the state fire marshal in the tax year for which the credit is claimed. The amount of the tax credit a taxpayer may claim under this section shall increase to three hundred sixty dollars for any tax year in which the taxpayer has completed the Basic Fire Fighter program or has been certified after completing the Fire Fighter I or Fire Fighter II program by the division of fire safety for a minimum of thirty-six hours in the tax year for which the credit is claimed.

2. The state fire marshal may develop or approve existing training programs for volunteer firefighters, may establish procedures for providing documentation that the taxpayer is a volunteer firefighter in good standing with a registered fire department, as

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 required in chapter 320, RSMo, and has completed the training requirements in this
17 section, and may promulgate rules to implement the provisions of this section.

18 **3. The tax credit allowed by this section shall be claimed by the qualified taxpayer**
19 **at the time such taxpayer files a return and shall be applied against the income tax liability**
20 **imposed by chapter 143, RSMo, after all other credits provided by law have been applied.**
21 **If the amount of the tax credit exceeds the taxpayer's tax liability, the difference shall not**
22 **be refundable but may be carried forward to any of the taxpayer's four subsequent taxable**
23 **years.**

24 **4. The director of revenue shall establish the procedure by which the tax credit in**
25 **this section may be claimed, and shall promulgate rules to implement the provisions of this**
26 **section.**

27 **5. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,**
28 **that is created under the authority delegated in this section shall become effective only if**
29 **it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if**
30 **applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable**
31 **and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,**
32 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**
33 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**
34 **adopted after August 28, 2009, 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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