

HOUSE BILL NO. 2205

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES ENGLISH (Sponsor), BLACK, LAFAYER,
LANT AND KOLKMEYER (Co-sponsors).

6187H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax deduction 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 135.1770, to read as follows:

135.1770. 1. As used in this section, the term “volunteer firefighter” shall have the same meaning as in section 320.333.

2. For all taxable years beginning on or after January 1, 2015, in addition to all other modifications allowed by law, a taxpayer shall be allowed to subtract five hundred dollars of the taxpayer’s income from the taxpayer’s federal adjusted gross income when determining Missouri adjusted gross income, to the extent such income is included in federally adjusted gross income for any year in which the taxpayer 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 deduction is claimed.

3. For all taxable years beginning on or after January 1, 2015, in addition to all other modifications allowed by law, a taxpayer shall be allowed to subtract one thousand dollars of the taxpayer’s income from the taxpayer’s federal adjusted gross income when determining Missouri adjusted gross income, to the extent such income is included in federally adjusted gross income for any year in which the taxpayer completed the Basic Fire Fighter program or has been certified after completing the Fire Fighter I or Fire

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 **Fighter II program by the division of fire safety for a minimum of thirty-six hours in the**
17 **tax year for which the credit is claimed.**

18 **4. The state fire marshal shall develop or approve existing training programs**
19 **necessary for volunteer firefighters to claim the deductions authorized in this section, shall**
20 **establish procedures for providing documentation that the taxpayer is a volunteer**
21 **firefighter in good standing with a registered fire department, as required in chapter 320,**
22 **and has completed the training requirements of this section, and shall promulgate rules to**
23 **implement the provisions of this section.**

24 **5. Any taxpayer seeking to claim a deduction under this section shall provide, upon**
25 **request, documentation demonstrating that the taxpayer is actively engaged as a volunteer**
26 **firefighter or a volunteer firefighter in training.**

27 **6. Any rule or portion of a rule, as that term is defined in section 536.010, that is**
28 **created under the authority delegated in this section shall become effective only if it**
29 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
30 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
31 **vested with the general assembly under chapter 536 to review, to delay the effective date,**
32 **or to disapprove and annul a rule are subsequently held unconstitutional, then the grant**
33 **of rulemaking authority and any rule proposed or adopted after August 28, 2014, shall be**
34 **invalid and void.**

35 **7. Under section 23.253 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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