

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill No. 868, Page 1, Section 99.848, Line 12, by  
2 inserting after all of said section and line the following:

3  
4 "135.1770. 1. As used in this section, the term "volunteer firefighter" shall have the same  
5 meaning as in section 320.333.

6 2. For all taxable years beginning on or after January 1, 2016, in addition to all other  
7 modifications allowed by law, a taxpayer shall be allowed to subtract five hundred dollars of the  
8 taxpayer's income from the taxpayer's federal adjusted gross income when determining Missouri  
9 adjusted gross income for any year in which the taxpayer completed at least twelve hours of any  
10 firefighter training program approved by the office of the state fire marshal in the tax year for which  
11 the deduction is claimed.

12 3. For all taxable years beginning on or after January 1, 2016, in addition to all other  
13 modifications allowed by law, a taxpayer shall be allowed to subtract one thousand dollars of the  
14 taxpayer's income from the taxpayer's federal adjusted gross income when determining Missouri  
15 adjusted gross income for any year in which the taxpayer completed the Basic Fire Fighter program  
16 or has been certified after completing the Fire Fighter I or Fire Fighter II program by the division of  
17 fire safety for a minimum of thirty-six hours in the tax year for which the credit is claimed.

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

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

26 6. Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
27 under the authority delegated in this section shall become effective only if it complies with and is  
28 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and  
29 chapter 536 are nonseverable, and if any of the powers vested with the general assembly under  
30 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently

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1 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
2 August 28, 2015, shall be invalid and void.

3 7. Under section 23.253 of the Missouri sunset act:

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

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

10 (3) This section shall terminate on September first of the calendar year immediately  
11 following the calendar year in which the program authorized under this section is sunset."; and

12  
13 Further amend said bill by amending the title, enacting clause, and intersectional references  
14 accordingly.