

FIRST REGULAR SESSION

# HOUSE BILL NO. 92

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES DUSENBERG (Sponsor), WILSON (119),  
LeVOTA AND SUTHERLAND (Co-sponsors).

Pre-filed December 15, 2004 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0363L.011

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for surviving spouses of certain public safety officers.

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*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  
2 known as section 135.050, to read as follows:

**135.050. 1. As used in this section, the following terms mean:**

2 **(1) "Homestead", the dwelling in Missouri owned by the surviving spouse and not**  
3 **exceeding five acres of land surrounding it as is reasonably necessary for use of the**  
4 **dwelling as a home. As used in this section, "homestead" shall not include any dwelling**  
5 **which is occupied by more than two families;**

6 **(2) "Public safety officer", any firefighter, police officer, capitol police officer,**  
7 **parole officer, probation officer, state correctional employee, water patrol officers, park**  
8 **ranger, conservation officer, emergency medical technician, first responder, or highway**  
9 **patrolman employed by the state of Missouri or a political subdivision thereof who is killed**  
10 **in the line of duty, unless the death was the result of the officer's own misconduct or abuse**  
11 **of alcohol or drugs;**

12 **(3) "Surviving spouse", a spouse, who has not remarried, of a public safety officer.**

13 **2. For all tax years beginning on or after January 1, 2006, a surviving spouse shall**  
14 **be allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding**  
15 **withholding tax imposed by sections 143.191 to 143.265, RSMo, in an amount equal to the**

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 total amount of the property taxes on the surviving spouse's homestead paid during the tax  
17 year for which the credit is claimed. If the amount allowable as a credit exceeds the income  
18 tax reduced by other credits, then the excess shall be considered an overpayment of the  
19 income tax.

20 3. The department of revenue shall promulgate rules to implement the provisions  
21 of this section.

22 4. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,  
23 that is created under the authority delegated in this section shall become effective only if  
24 it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if  
25 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable  
26 and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,  
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 August 28, 2005, shall be invalid and void.

30 5. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:

31 (1) The provisions of the new program authorized under this section shall  
32 automatically sunset six years after the effective date of this section unless reauthorized by  
33 an act of the general assembly; and

34 (2) If such program is reauthorized, the program authorized under this section  
35 shall automatically sunset twelve years after the effective date of the reauthorization of this  
36 section; and

37 (3) This section shall terminate on September first of the calendar year immediately  
38 following the calendar year in which the program authorized under this section is sunset.