

FIRST REGULAR SESSION

# HOUSE BILL NO. 1028

## 99TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MERIDETH (80).

0814H.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to the community police tax credit.

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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 135.580, to read as follows:

**135.580. 1. This section shall be known and may be cited as the "Community Police  
2 Tax Credit".**

**3 2. As used in this section, the following terms mean:**

**4 (1) "Community policing zone", an area that is designated as such by a city, town,  
5 or village and where law enforcement takes a proactive approach to address public safety  
6 concerns;**

**7 (2) "Eligible taxpayer", an individual who is employed as a police officer;**

**8 (3) "High-crime area", an area, as determined by the department of public safety,  
9 that has a crime rate in the top twenty-five percent of all areas listed in the report required  
10 under subsection 4 of this section;**

**11 (4) "Present address", the address stated on an eligible taxpayer's income tax  
12 return;**

**13 (5) "Tax credit", a credit against the tax otherwise due under chapter 143,  
14 excluding withholding tax imposed under sections 143.191 to 143.265.**

**15 3. For all tax years beginning on or after January 1, 2018, an eligible taxpayer who  
16 lives in both a high-crime area and community policing zone shall be allowed to claim a tax**

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 credit against the taxpayer's state tax liability in an amount equal to three thousand dollars.

18 **4. The department of public safety shall issue a report to the department of revenue**  
19 **that determines the crime rate of areas in this state. The report shall rank areas from the**  
20 **highest to lowest crime rate. Crime rate shall be calculated by adding the total property**  
21 **and violent crimes reported in an area and dividing such sum by the population of the**  
22 **area. The department of public safety shall have discretion in determining the geographic**  
23 **boundaries of the areas but in so determining shall consider the availability of crime data**  
24 **and the difficulty of correlating street addresses to the area. Areas shall not be as large as**  
25 **counties.**

26 **5. For eligible taxpayers who apply for the tax credit, the department of revenue**  
27 **shall verify whether the taxpayer's present address is located in a high-crime area and, if**  
28 **so, apply the tax credit to the taxpayer's tax return.**

29 **6. Tax credits issued under the provisions of this section shall be refundable but**  
30 **shall not be sold, transferred, or assigned.**

31 **7. The department of revenue and department of public safety may promulgate**  
32 **rules to implement the provisions of this section. Any rule or portion of a rule, as that term**  
33 **is defined in section 536.010, that is created under the authority delegated in this section**  
34 **shall become effective only if it complies with and is subject to all of the provisions of**  
35 **chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**  
36 **nonseverable, and if any of the powers vested with the general assembly pursuant to**  
37 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**  
38 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**  
39 **proposed or adopted after August 28, 2017, shall be invalid and void.**

40 **8. Under section 23.253 of the Missouri sunset act:**

41 **(1) The provisions of the new program authorized under this section shall**  
42 **automatically sunset December thirty-first six years after the effective date of this section**  
43 **unless reauthorized by an act of the general assembly;**

44 **(2) If such program is reauthorized, the program authorized under this section**  
45 **shall automatically sunset December thirty-first twelve years after the effective date of the**  
46 **reauthorization of this section; and**

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

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