

HOUSE BILL NO. 1771

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SHIELDS.

3564H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to income tax.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.993, to read as follows:

143.993. 1. This section shall be known and may be cited as the "Christopher J. Bosche Memorial Act".

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

(1) "First responder", the same meaning as given to such term under section 67.145;

(2) "Qualified date", for any qualified first responder, the earliest date on which any of the following events occurred:

(a) The qualified first responder was first wounded or injured as a result of a terrorist attack;

(b) The qualified first responder first became ill or incurred a negative health condition as a result of a terrorist attack; or

(c) The qualified first responder was killed as a result of a terrorist attack;

(3) "Qualified first responder", a first responder who:

(a) Is killed in a terrorist attack; or

(b) Dies as a result of one or more wounds, injuries, illnesses, or other negative health conditions incurred as a result of a terrorist attack;

(4) "Terrorist attack", the same meaning as given to the term "September 11, 2001, terrorist attacks" under 42 U.S.C. Section 300mm-5.

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.

19 **3. The tax imposed under this chapter shall not apply to any qualified first**
20 **responder for any tax year which falls during or after the qualified date for such qualified**
21 **first responder.**

22 **4. (1) Notwithstanding any provision of law to the contrary, the department of**
23 **revenue shall refund any tax imposed under this chapter that the department received**
24 **from a qualified first responder, or from his or her estate, for any tax year during or after**
25 **the qualified date for such qualified first responder.**

26 **(2) The provisions of this section shall apply regardless of any previous**
27 **determinations or decisions by the department of revenue, the administrative hearing**
28 **commission, or any court or tribunal.**

29 **5. The department of revenue may promulgate all necessary rules and regulations**
30 **for the administration of this section. Any rule or portion of a rule, as that term is defined**
31 **in section 536.010, that is created under the authority delegated in this section shall become**
32 **effective only if it complies with and is subject to all of the provisions of chapter 536 and,**
33 **if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any**
34 **of the powers vested with the general assembly pursuant to chapter 536 to review, to delay**
35 **the effective date, or to disapprove and annul a rule are subsequently held**
36 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**
37 **after August 28, 2020, shall be invalid and void.**

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