

FIRST EXTRAORDINARY SESSION OF THE
SECOND REGULAR SESSION

HOUSE BILL NO. 24

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CHRISTOFANELLI.

5821H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to income tax deductions, with an emergency clause.

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
2 known as section 143.1405, to read as follows:

**143.1405. 1. As used in this section, the terms "members of the patrol" and "peace
2 officers" shall have the same meanings as provided under section 43.010.**

**3 2. For all tax years beginning on or after January 1, 2021, for purposes of
4 calculating the Missouri taxable income as required under section 143.011, a percentage
5 of the income received by any taxpayer as salary or compensation for his or her services
6 as a member of the patrol or as a peace officer, to the extent that such income is included
7 in the taxpayer's federal adjusted gross income, may be deducted from the taxpayer's
8 Missouri adjusted gross income to determine such taxpayer's Missouri taxable income.
9 Such income shall be deducted as follows:**

**10 (a) For the tax year beginning on or after January 1, 2021, twenty-five percent of
11 such income;**

**12 (b) For the tax year beginning on or after January 1, 2022, fifty percent of such
13 income;**

**14 (c) For the tax year beginning on or after January 1, 2023, seventy-five percent of
15 such income;**

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 **(d) For all tax years beginning on or after January 1, 2024, one hundred percent**
17 **of such income.**

18 **3. The department of revenue shall promulgate all rules and regulations necessary**
19 **for the administration of the provisions of this section. Any rule or portion of a rule, as**
20 **that term is defined in section 536.010, that is created under the authority delegated in this**
21 **section shall become effective only if it complies with and is subject to all of the provisions**
22 **of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**
23 **nonseverable, and if any of the powers vested with the general assembly under chapter 536**
24 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**
25 **held unconstitutional, then the grant of rule making authority and any rule proposed or**
26 **adopted after the effective date of this section shall be invalid and void.**

27 **4. Under section 23.253 of the Missouri sunset act:**

28 **(1) The provisions of this section shall automatically sunset six years after the**
29 **effective date of this section unless reauthorized by an act of the general assembly;**

30 **(2) If the provisions of this section are reauthorized, such provisions shall**
31 **automatically sunset twelve years after the effective date of their reauthorization; and**

32 **(3) This section shall terminate on September first of the calendar year immediately**
33 **following the calendar year in which the provisions of this section are sunset.**

 Section B. Because immediate action is necessary to ensure that law enforcement
2 officers are able to adequately protect the public during the current unprecedented wave of
3 violent crime in the nation and in the state, section A of this act is deemed necessary for the
4 immediate preservation of the public health, welfare, peace, and safety, and is hereby declared
5 to be an emergency act within the meaning of the constitution, and section A of this act shall be
6 in full force and effect upon its passage and approval.

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