

FIRST REGULAR SESSION

SENATE BILL NO. 361

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GOODMAN.

Read 1st time January 24, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

0146S.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax credit for volunteer firefighters.

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 known as section 135.610, to read as follows:

135.610. 1. For all tax years beginning on or after January 1, 2007, any taxpayer who is a volunteer firefighter in this state shall be allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo.

2. The credit authorized in this section shall be claimed as follows:

(1) The taxpayer may claim a credit in the amount of two hundred dollars in the first tax year the taxpayer claims the credit if the taxpayer has completed at least twelve hours of any firefighter training program approved by the office of the state fire marshal before or in the tax year for which the credit is claimed. The taxpayer may claim the credit authorized in this subdivision in each subsequent tax year if the taxpayer completes at least twelve hours of any firefighter training program approved by the office of the state fire marshal in such subsequent tax year;

(2) After the initial tax credit is claimed under subdivision (1) of this subsection and the taxpayer has completed at least thirty hours of any firefighter training program approved by the office of the state fire marshal, the taxpayer may claim a credit in the amount of four hundred dollars in each tax year if the taxpayer has completed at least

22 twelve hours of firefighter training program approved by the office of
23 the state fire marshal in the tax year the taxpayer claims the credit
24 under this subdivision and has within the previous five years received
25 at least twelve hours of training, to include but not limited to the
26 following areas:

- 27 (a) Hazardous materials;
- 28 (b) Incident management systems; and
- 29 (c) Weapons of mass destruction.

30 3. The state fire marshal may develop or approve existing
31 training programs for volunteer firefighters, may establish procedures
32 for providing documentation that the taxpayer is a volunteer
33 firefighter in good standing with a registered fire department, as
34 required in chapter 320, RSMo, and has completed the training
35 requirements in this section, and may promulgate rules to implement
36 the provisions of this section.

37 4. The tax credit allowed by this section shall be claimed by the
38 qualified taxpayer at the time such taxpayer files a return and shall be
39 applied against the income tax liability imposed by chapter 143, RSMo,
40 after all other credits provided by law have been applied. If the
41 amount of the tax credit exceeds the taxpayer's tax liability, the
42 difference shall not be refundable but may be carried forward to any
43 of the taxpayer's four subsequent taxable years.

44 5. The director of revenue shall establish the procedure by which
45 the tax credit in this section may be claimed, and shall promulgate
46 rules to implement the provisions of this section.

47 6. Any rule or portion of a rule, as that term is defined in section
48 536.010, RSMo, that is created under the authority delegated in this
49 section shall become effective only if it complies with and is subject to
50 all of the provisions of chapter 536, RSMo, and, if applicable, section
51 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable
52 and if any of the powers vested with the general assembly pursuant to
53 chapter 536, RSMo, to review, to delay the effective date, or to
54 disapprove and annul a rule are subsequently held unconstitutional,
55 then the grant of rulemaking authority and any rule proposed or
56 adopted after August 28, 2007, shall be invalid and void.

57 7. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:
58 (1) The provisions of the new program authorized under this

59 section shall automatically sunset six years after the effective date of
60 this section unless reauthorized by an act of the general assembly; and

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

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

Unofficial

Bill

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