

# SENATE BILL NO. 31

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR LUETKEMEYER.

0060S.01I

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction for certain law enforcement officers.

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

Section A. Chapter 143, RSMo, is amended by adding thereto  
2 one new section, to be known as section 143.1405, to read as  
3 follows:

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

4 2. For all tax years beginning on or after January 1,  
5 2024, for purposes of calculating the Missouri taxable  
6 income as required under section 143.011, a percentage of  
7 the first one hundred thousand dollars of income received by  
8 any taxpayer as salary or compensation for his or her  
9 services as a member of the patrol or as a peace officer, to  
10 the extent that such income is included in the taxpayer's  
11 federal adjusted gross income, may be deducted from the  
12 taxpayer's Missouri adjusted gross income to determine such  
13 taxpayer's Missouri taxable income. Such income shall be  
14 deducted as follows:

15 (1) For the tax year beginning on or after January 1,  
16 2024, twenty-five percent of such income;

17 (2) For the tax year beginning on or after January 1,  
18 2025, fifty percent of such income;

19           (3) For the tax year beginning on or after January 1,  
20 2026, seventy-five percent of such income; and

21           (4) For all tax years beginning on or after January 1,  
22 2027, one hundred percent of such income.

23           3. The department of revenue shall promulgate all  
24 rules and regulations necessary for the administration of  
25 the provisions of this section. Any rule or portion of a  
26 rule, as that term is defined in section 536.010, that is  
27 created under the authority delegated in this section shall  
28 become effective only if it complies with and is subject to  
29 all of the provisions of chapter 536 and, if applicable,  
30 section 536.028. This section and chapter 536 are  
31 nonseverable, and if any of the powers vested with the  
32 general assembly under chapter 536 to review, to delay the  
33 effective date, or to disapprove and annul a rule are  
34 subsequently held unconstitutional, then the grant of  
35 rulemaking authority and any rule proposed or adopted after  
36 August 28, 2023, shall be invalid and void.

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