

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/Senate Bill No. 59, Page 7, Section 143.121, Line 192,

2 by striking "and"; and further amend line 198 by inserting
3 after "access" the following:

4 ; and

5 (14) For all tax years beginning on or after January
6 1, 2026, one hundred percent of any retirement benefits
7 received by any taxpayer, including all survivor benefits
8 derived therefrom, as a result of the taxpayer's service as
9 a first responder. As used in this subdivision, "first
10 responder" shall mean state and local law enforcement
11 personnel, telecommunicator first responders, fire
12 department personnel, and emergency medical personnel who
13 will be deployed to bioterrorism attacks, terrorist attacks,
14 catastrophic or natural disasters, and emergencies".