

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/Senate Bill No. 59, Page 1, Section Title, Lines 3-4,

2 by striking "an income tax deduction for certain survivor  
3 benefits" and inserting in lieu thereof the following:

4 "income tax deductions"; and

5 Further amend said bill, section 143.121, page 7, line  
6 192, by striking "and"; and further amend line 198 by  
7 inserting after "access" the following:

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9 (14) For all tax years beginning on or after January  
10 1, 2025, one hundred percent of all unreimbursed educator  
11 expenses incurred by an eligible educator during the taxable  
12 year, not to exceed five hundred dollars. As used in this  
13 subdivision, the following terms shall mean:

14 (a) "Educator expenses", expenses incurred by an  
15 eligible educator that qualify for a federal deduction under  
16 26 U.S.C. Section 62, as amended;

17 (b) "Eligible educator", an eligible educator as  
18 defined under 26 U.S.C. Section 62, as amended; and

19 (15) Income received as compensation for being a first  
20 responder, not to exceed five hundred dollars. As used in  
21 this subdivision, "first responder" shall mean state and  
22 local law enforcement personnel, telecommunicator first  
23 responders, fire department personnel, and emergency medical  
24 personnel who will be deployed to bioterrorism attacks,  
25 terrorist attacks, catastrophic or natural disasters, and  
26 emergencies".