

SENATE BILL NO. 607

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR MCCREERY.

1863S.02I

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for certain volunteer drivers.

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 135.2555, to read as follows:

135.2555. 1. For the purposes of this section, the following terms shall mean:

(1) "Department", the Missouri department of revenue;

(2) "Qualified organization", an organization that is exempt from taxation pursuant to 26 U.S.C. Section 501(c)(3), as amended;

(3) "Qualified transportation", the transportation of any person or property with the knowledge of and for the benefit or support of a qualified organization;

(4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148 or 153;

(5) "Taxpayer", an individual, a firm, a partner in a firm, a corporation, or a shareholder in an S corporation doing business in this state and subject to the state income tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265;

19 (6) "Volunteer driver", a licensed driver operating a
20 motor vehicle for the benefit and support of a qualified
21 organization without expectation of a salary, fee, or
22 profit. Reimbursement of expenses or de minimus,
23 unsolicited gifts of appreciation shall not constitute an
24 expectation of a salary, fee, or profit.

25 2. For all tax years beginning on or after January 1,
26 2026, a taxpayer shall be authorized to claim a tax credit
27 in an amount equal to the standard business mileage rate
28 published by the Internal Revenue Service for the tax year
29 in which the tax credit is claimed. A taxpayer shall not
30 claim a tax credit pursuant to this section in excess of
31 three thousand dollars in any tax year, with such amount to
32 be adjusted annually for inflation based on the Consumer
33 Price Index for All Urban Consumers, as reported by the
34 Bureau of Labor Statistics, or its successor index.

35 3. (1) Tax credits authorized by this section shall
36 not be refundable and shall not be transferred, sold, or
37 assigned, but may be carried forward for the three
38 subsequent tax years or until the credit is fully claimed,
39 whichever occurs first.

40 (2) A taxpayer shall not claim a tax credit pursuant
41 to this section for any miles driven to the extent the
42 taxpayer has claimed a deduction or any other tax benefit
43 for federal tax purposes, or for which the taxpayer has
44 received reimbursement from a qualified organization.

45 4. The total amount of tax credits authorized pursuant
46 to this section shall not exceed one million dollars in any
47 fiscal year, with such amount adjusted annually for
48 inflation based on the Consumer Price Index for All Urban
49 Consumers, as defined and officially recorded by the United
50 States Department of Labor or its successor.

51 5. The department may promulgate rules to implement
52 the provisions of this section. Any rule or portion of a
53 rule, as that term is defined in section 536.010, that is
54 created under the authority delegated in this section shall
55 become effective only if it complies with and is subject to
56 all of the provisions of chapter 536 and, if applicable,
57 section 536.028. This section and chapter 536 are
58 nonseverable and if any of the powers vested with the
59 general assembly pursuant to chapter 536 to review, to delay
60 the effective date, or to disapprove and annul a rule are
61 subsequently held unconstitutional, then the grant of
62 rulemaking authority and any rule proposed or adopted after
63 August 28, 2025, shall be invalid and void.

64 6. Pursuant to section 23.253 of the Missouri sunset
65 act:

66 (1) The provisions of this section shall automatically
67 sunset on December 31, 2031, unless reauthorized by an act
68 of the general assembly;

69 (2) If such program is reauthorized, the program
70 authorized pursuant to this section shall automatically
71 sunset on December thirty-first twelve years after the
72 effective date of the reauthorization of this section;

73 (3) This section shall terminate on September first of
74 the calendar year immediately following the calendar year in
75 which the program authorized pursuant to this section is
76 sunset; and

77 (4) The provisions of this subsection shall not be
78 construed to limit or in any way impair the department's
79 ability to issue tax credits authorized on or before the
80 date the program authorized pursuant to this section expires
81 or a taxpayer's ability to redeem such tax credits.

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