

# SENATE BILL NO. 731

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR WEBBER.

1218S.02I

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction for first responders.

*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 143.178, to read as  
3 follows:

**143.178. 1. For the purposes of this section, the  
2 following terms shall mean:**

**3 (1) "Continuous service", continuous years of service  
4 at the same department, unit, or other comparable  
5 organization;**

**6 (2) "First responder", any governmental employee  
7 working or volunteering as a commissioned law enforcement  
8 officer, dispatcher, state-licensed emergency medical  
9 technician, state-licensed paramedic, or firefighter  
10 certified at minimum as state firefighter I.**

**11 2. (1) For all tax years beginning on or after  
12 January 1, 2026, for the purposes of calculating the  
13 Missouri taxable income as required under section 143.011, a  
14 percentage of the income received by any person as salary or  
15 compensation in any form as a first responder, to the extent  
16 that such income is included in the federal adjusted gross  
17 income, may be deducted from the taxpayer's Missouri**

18 adjusted gross income to determine such taxpayer's Missouri  
19 taxable income.

20 (2) Such income shall be deducted as follows:

21 (a) For first responders with at least two, but fewer  
22 than four years of continuous service, ten percent of such  
23 income;

24 (b) For first responders with at least four, but fewer  
25 than six years of continuous service, twenty percent of such  
26 income;

27 (c) For first responders with at least six, but fewer  
28 than eight years of continuous service, thirty percent of  
29 such income;

30 (d) For first responders with at least eight, but  
31 fewer than ten years of continuous service, forty percent of  
32 such income;

33 (e) For first responders with ten or more years of  
34 continuous service, fifty percent of such income.

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