

FIRST REGULAR SESSION

HOUSE BILL NO. 1186

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COOK.

2472H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

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

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.1416, to read as follows:

143.1416. 1. As used in this section, the term "corrections officer" shall include officers employed by the department of corrections and officers employed by any corrections facility operated by any city or county in this state.

2. For all tax years beginning on or after January 1, 2022, for purposes of calculating the Missouri taxable income as required under section 143.011, all income received by a taxpayer as salary or compensation for his or her services as a corrections officer, to the extent that such income is included in the taxpayer's federal adjusted gross income, may be deducted from the taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri taxable income.

3. The department of revenue shall promulgate all rules and regulations necessary for the administration of the provisions of this section. The employers of corrections officers shall collaborate with the department of revenue, as necessary, to confirm information relating to salary, compensation, and employment status of persons eligible for the deduction authorized in this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 **if any of the powers vested with the general assembly under chapter 536 to review, to delay**
19 **the effective date, or to disapprove and annul a rule are subsequently held**
20 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**
21 **after August 28, 2021, shall be invalid and void.**

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