

FIRST REGULAR SESSION

# HOUSE BILL NO. 1431

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COOK.

1550H.02I

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 143.1420, to read as follows:

**143.1420. 1. (1) As used in this section, the term "qualified volunteer firefighter" shall include every volunteer fire fighter in this state who meets the following conditions:**

**(a) The volunteer firefighter has been providing volunteer fire fighting services to a fire department in this state for at least one year;**

**(b) The volunteer firefighter has completed all training and received all certification required under the laws of this state; and**

**(c) During the tax year for which the deduction authorized under this section is claimed, the volunteer firefighter personally responded to at least fifty percent of the calls for fire fighting services received by the fire department for which the volunteer firefighter provides volunteer services.**

**(2) The chief officer or supervisor of a fire department shall provide written confirmation to a volunteer firefighter if the volunteer firefighter reaches the fifty percent threshold described under paragraph (c) of subdivision (1) of this subsection for a given tax year.**

**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 qualified volunteer firefighter from any source, to the extent that such**

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 income is included in the taxpayer's federal adjusted gross income, may be deducted from  
19 the taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri  
20 taxable income.

21         **3. The department of revenue shall promulgate all rules and regulations necessary**  
22 **for the administration of this section. The employers of qualified volunteer firefighters**  
23 **shall provide to the department of revenue such information as may be necessary to**  
24 **confirm the eligibility of volunteer firefighters for the deduction authorized in this section.**  
25 **Any rule or portion of a rule, as that term is defined in section 536.010, that is created**  
26 **under the authority delegated in this section shall become effective only if it complies with**  
27 **and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.**  
28 **This section and chapter 536 are nonseverable, and if any of the powers vested with the**  
29 **general assembly under chapter 536 to review, to delay the effective date, or to disapprove**  
30 **and annul a rule are subsequently held unconstitutional, then the grant of rulemaking**  
31 **authority and any rule proposed or adopted after August 28, 2021, shall be invalid and**  
32 **void.**

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