

HOUSE BILL NO. 1985

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MERIDETH.

4304H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to the community police tax credit.

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 135.580, to read as follows:

135.580. 1. This section shall be known and may be cited as the "Community Police Tax Credit".

2. As used in this section, the following terms mean:

(1) "Community policing zone", an area that is designated as such by a city, town, or village and where law enforcement takes a proactive approach to address public safety concerns;

(2) "Eligible taxpayer", an individual who is employed as a law enforcement officer;

(3) "High-crime area", an area, as determined by the department of public safety, that has a crime rate in the top twenty-five percent of all areas listed in the report required under subsection 4 of this section;

(4) "Present address", the address stated on an eligible taxpayer's income tax return;

(5) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265.

3. For all tax years beginning on or after January 1, 2021, an eligible taxpayer who lives in both a high-crime area and a community policing zone shall be allowed to claim a

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 tax credit against the taxpayer's state tax liability in an amount equal to three thousand
19 dollars.

20 4. The department of public safety shall issue a report to the department of revenue
21 that determines the crime rate of areas in this state. The report shall rank areas from the
22 highest to lowest crime rate. Crime rates shall be calculated by adding the total property
23 and violent crimes reported in an area and dividing such sum by the population of the
24 area. The department of public safety shall have discretion in determining the geographic
25 boundaries of the areas, but in so determining shall consider the availability of crime data
26 and the difficulty of correlating street addresses to the area. Areas shall not be as large as
27 counties.

28 5. For eligible taxpayers who apply for the tax credit, the department of revenue
29 shall verify whether the taxpayer's present address is located in a high-crime area and, if
30 so, apply the tax credit to the taxpayer's tax return.

31 6. Tax credits issued under the provisions of this section shall be refundable but
32 shall not be sold, transferred, or assigned.

33 7. The department of revenue and department of public safety may promulgate
34 rules to implement the provisions of this section. Any rule or portion of a rule, as that term
35 is defined in section 536.010, that is created under the authority delegated in this section
36 shall become effective only if it complies with and is subject to all of the provisions of
37 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
38 nonseverable, and if any of the powers vested with the general assembly pursuant to
39 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
40 subsequently held unconstitutional, then the grant of rulemaking authority and any rule
41 proposed or adopted after August 28, 2020, shall be invalid and void.

42 8. Under section 23.253 of the Missouri sunset act:

43 (1) The provisions of the new program authorized under this section shall
44 automatically sunset December thirty-first six years after the effective date of this section
45 unless reauthorized by an act of the general assembly;

46 (2) If such program is reauthorized, the program authorized under this section
47 shall automatically sunset December thirty-first twelve years after the effective date of the
48 reauthorization of this section; and

49 (3) This section shall terminate on September first of the calendar year immediately
50 following the calendar year in which the program authorized under this section is sunset.

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