

FIRST EXTRAORDINARY SESSION OF THE  
SECOND REGULAR SESSION

# HOUSE BILL NO. 65

## 100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MERIDETH.

5916H.011

DANA RADEMAN MILLER, ChiefClerk

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### AN ACT

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

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*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  
2 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  
2 Tax Credit".**

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

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

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

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

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

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

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.

16           **3. For all tax years beginning on or after January 1, 2021, an eligible taxpayer who**  
17 **lives in both a high-crime area and a community policing zone shall be allowed to claim a**  
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 the effective date of this section 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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