

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]

# SENATE BILL NO. 979

94TH GENERAL ASSEMBLY  
2008

4348S.01T

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## AN ACT

To repeal sections 135.090 and 144.270, RSMo, and to enact in lieu thereof two new sections relating to taxation.

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

Section A. Sections 135.090 and 144.270, RSMo, are repealed and two  
2 new sections enacted in lieu thereof, to be known as sections 135.090 and  
3 144.270, to read as follows:

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

2 (1) "Homestead", the dwelling in Missouri owned by the surviving spouse  
3 and not exceeding five acres of land surrounding it as is reasonably necessary for  
4 use of the dwelling as a home. As used in this section, "homestead" shall not  
5 include any dwelling which is occupied by more than two families;

6 (2) "Public safety officer", any firefighter, police officer, capitol police  
7 officer, parole officer, probation officer, correctional employee, water patrol officer,  
8 park ranger, conservation officer, commercial motor enforcement officer,  
9 emergency medical technician, first responder, or highway patrolman employed  
10 by the state of Missouri or a political subdivision thereof who is killed in the line  
11 of duty, unless the death was the result of the officer's own misconduct or abuse  
12 of alcohol or drugs;

13 (3) "Surviving spouse", a spouse, who has not remarried, of a public safety  
14 officer.

15 2. For all tax years beginning on or after January 1, 2008, a surviving  
16 spouse shall be allowed a credit against the tax otherwise due under chapter 143,  
17 RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo,  
18 in an amount equal to the total amount of the property taxes on the surviving  
19 spouse's homestead paid during the tax year for which the credit is claimed. A

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

20 surviving spouse may claim the credit authorized under this section for  
21 each tax year beginning the year of death of the public safety officer  
22 spouse until the tax year in which the surviving spouse remarries. No  
23 credit shall be allowed for the tax year in which the surviving spouse  
24 remarries. If the amount allowable as a credit exceeds the income tax reduced  
25 by other credits, then the excess shall be considered an overpayment of the  
26 income tax.

27 3. The department of revenue shall promulgate rules to implement the  
28 provisions of this section.

29 4. Any rule or portion of a rule, as that term is defined in section 536.010,  
30 RSMo, that is created under the authority delegated in this section shall become  
31 effective only if it complies with and is subject to all of the provisions of chapter  
32 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter  
33 536, RSMo, are nonseverable and if any of the powers vested with the general  
34 assembly pursuant to chapter 536, RSMo, to review, to delay the effective date,  
35 or to disapprove and annul a rule are subsequently held unconstitutional, then  
36 the grant of rulemaking authority and any rule proposed or adopted after August  
37 28, 2007, shall be invalid and void.

38 5. Pursuant to section 23.253, RSMo, of the Missouri sunset act:

39 (1) The provisions of the new program authorized under this section shall  
40 automatically sunset six years after August 28, 2007, unless reauthorized by an  
41 act of the general assembly; and

42 (2) If such program is reauthorized, the program authorized under this  
43 section shall automatically sunset twelve years after the effective date of the  
44 reauthorization of this section; and

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

144.270. For the purpose of more efficiently securing the payment of and  
2 accounting for the tax imposed by [sections 144.010 to 144.510] **this chapter**,  
3 the director of revenue shall make, promulgate and enforce reasonable rules and  
4 regulations for the administration and enforcement of the provisions of [sections  
5 144.010 to 144.510] **this chapter**.

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