

Journal of the Senate

FIRST REGULAR SESSION

FORTY-FIRST DAY—TUESDAY, MARCH 30, 2021

The Senate met pursuant to adjournment.

President Kehoe in the Chair.

The Reverend Carl Gauck offered the following prayer:

“Love one another with mutual affection.” (Romans 12:10a)

Loving God, we continue to hear of the violent deaths and know that should not be. The lack of treating others with respect and caring plagues our nation separating us from one another and giving cause to treat others as non-persons. Help us hear the exhortation to love one another and honor that all are created by You. Help us to practice Your teachings and treat one another as You have shown us through Your love for us. Help us to fulfill the law You have placed before us with laws that bring equity and justice for each other. In Your Holy Name we pray. Amen.

The Pledge of Allegiance to the Flag was recited.

A quorum being established, the Senate proceeded with its business.

The Journal of the previous day was read and approved.

The following Senators were present during the day’s proceedings:

Present—Senators

Arthur	Bean	Beck	Bernskoetter	Brattin	Brown	Burlison
Cierpiot	Crawford	Eigel	Eslinger	Gannon	Hegeman	Hoskins
Hough	Koenig	Luetkemeyer	May	Moon	Mosley	O’Laughlin
Onder	Razer	Rehder	Riddle	Rizzo	Roberts	Rowden
Schatz	Schupp	Washington	White	Wieland	Williams—34	

Absent—Senators—None

Absent with leave—Senators—None

Vacancies—None

The Lieutenant Governor was present.

RESOLUTIONS

Senator Bernskoetter offered Senate Resolution No. 190, regarding the Class 3 State Champion Blair Oaks High School Falcons football team, which was adopted.

REPORTS OF STANDING COMMITTEES

Senator Rowden, Chairman of the Committee on Rules, Joint Rules, Resolutions and Ethics, submitted the following report:

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which was referred **SS** for **SB 63**, begs leave to report that it has examined the same and finds that the bill has been truly perfected and that the printed copies furnished the Senators are correct.

SENATE BILLS FOR PERFECTION

Senator Bernskoetter moved that **SB 301**, with **SCS**, be taken up for perfection, which motion prevailed.

SCS for **SB 301**, entitled:

SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 301

An Act to amend chapter 537, RSMo, by adding thereto one new section relating to the liability of prescribed burns.

Was taken up.

Senator Bernskoetter moved that **SCS** for **SB 301** be adopted.

Senator Bernskoetter offered **SS** for **SCS** for **SB 301**, entitled:

SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 301

An Act to repeal sections 270.170, 270.180, 270.260, 270.270, 270.400, 316.250, 528.725, 537.346, and 537.348, RSMo, and to enact in lieu thereof eleven new sections relating to land management, with penalty provisions and an emergency clause for a certain section.

Senator Bernskoetter moved that **SS** for **SCS** for **SB 301** be adopted.

Senator Moon raised the point of order that **SS** for **SCS** for **SB 301** is out of order as it goes beyond the scope of the underlying bill.

The point of order was referred to the President Pro Tem, who ruled it not well taken.

Senator Eslinger assumed the Chair.

Senator Hegeman requested unanimous consent of the Senate to allow members of law enforcement to enter the Chamber with side arms, which request was granted.

Senator Brattin offered SA 1:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 301, Page 1, Section A, Line 6, by inserting after all of said line the following:

“253.387. 1. As provided in Article III, Section 48 of the Constitution of Missouri, the department of natural resources is hereby authorized to acquire by purchase, from funds appropriated or otherwise available to the department, or to acquire by gift, if such gift is unencumbered by any lien or mortgage, the Antioch Cemetery located at 2300 Antioch Road, Clinton, Missouri, to be operated and maintained by the division of state parks within the department of natural resources.

2. In acquiring this cemetery, which may include both real and personal property, the department shall make adequate provisions for the proper care, maintenance, and safekeeping of the property. The department may contract for maintenance of the property.

3. The attorney general shall approve the form of the instrument of conveyance.

4. Upon acquisition of the property, the department shall allow for burials to continue in the same manner as they had been conducted prior to acquisition until all burial plots have been purchased. The department shall charge no more than one hundred dollars per burial credited to the Antioch cemetery fund established in this section and shall not be liable for any additional costs associated with any burial.

5. (1) There is hereby created in the state treasury the “Antioch Cemetery Fund”, which shall consist of gifts, bequests, and moneys donated or collected under this section. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund and, upon appropriation, moneys in the fund shall be used solely for the administration of this section.

(2) Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund.

(3) The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.”; and

Further amend the title and enacting clause accordingly.

Senator Brattin moved that the above amendment be adopted.

Senator Burlison requested a roll call vote be taken and was joined in his request by Senators Beck, Eigel, Rizzo, and Schupp.

At the request of Senator Bernskoetter, SS for SCS for SB 301 was withdrawn, rendering SA 1 moot.

SCS for SB 301 was again taken up.

Senator Brattin offered SA 1:

SENATE AMENDMENT NO. 1

Amend Senate Committee Substitute for Senate Bill No. 301, Page 1, In the Title, Lines 2-3, by striking

“the liability of prescribed burns” and inserting in lieu thereof the following: “land management”; and

Further amend said bill and page, section A, line 3, by inserting after all of said line the following:

“253.387. 1. As provided in Article III, Section 48 of the Constitution of Missouri, the department of natural resources is hereby authorized to acquire by purchase, from funds appropriated or otherwise available to the department, or to acquire by gift, if such gift is unencumbered by any lien or mortgage, the Antioch Cemetery located at 2300 Antioch Road, Clinton, Missouri, to be operated and maintained by the division of state parks within the department of natural resources.

2. In acquiring this cemetery, which may include both real and personal property, the department shall make adequate provisions for the proper care, maintenance, and safekeeping of the property. The department may contract for maintenance of the property.

3. The attorney general shall approve the form of the instrument of conveyance.

4. Upon acquisition of the property, the department shall allow for burials to continue in the same manner as they had been conducted prior to acquisition until all burial plots have been purchased. The department shall charge no more than one hundred dollars per burial credited to the Antioch cemetery fund established in this section and shall not be liable for any additional costs associated with any burial.

5. (1) There is hereby created in the state treasury the “Antioch Cemetery Fund”, which shall consist of gifts, bequests, and moneys donated or collected under this section. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund and, upon appropriation, moneys in the fund shall be used solely for the administration of this section.

(2) Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund.

(3) The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.”; and

Further amend the title and enacting clause accordingly.

Senator Brattin moved that the above amendment be adopted and requested a roll call vote be taken. He was joined in his request by Senators Beck, Eigel, Rizzo, and Schupp.

President Kehoe assumed the Chair.

At the request of Senator Bernskoetter, **SB 301**, with **SCS** and **SA 1** (pending), was placed on the Informal Calendar.

Senator Burlison moved that **SB 333** be taken up for perfection, which motion prevailed.

Senator Burlison offered **SS** for **SB 333**, entitled:

SENATE SUBSTITUTE FOR
SENATE BILL NO. 333

An Act to repeal section 394.120, RSMo, and to enact in lieu thereof two new sections relating to nonprofit organizations.

Senator Burlison moved that **SS** for **SB 333** be adopted.

Senator Hough assumed the Chair.

Senator Beck offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Bill No. 333, Page 3, Section 407.475, Lines 11-13, by striking said lines from the bill and inserting in lieu thereof the following: “**charitable organizations.**”.

Senator Beck moved that the above amendment be adopted.

Senator Crawford assumed the Chair.

Senator Onder offered **SSA 1** for **SA 1**:

SENATE SUBSTITUTE AMENDMENT NO. 1 FOR
SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Bill No. 333, Page 3, Section 407.475, Lines 11-13, by striking said lines from the bill and inserting in lieu thereof the following: “**charitable organizations.**”.

3. This section shall not prohibit the department of labor and industrial relations or the state board of mediation from enforcing the provisions of sections 105.500 to 105.598.”.

Senator Onder moved that the above substitute amendment be adopted, which motion prevailed, rendering **SA 1** moot.

Senator Burlison moved that **SS** for **SB 333**, as amended, be adopted.

Senator Schupp requested a roll call vote be taken and was joined in her request by Senators Arthur, Mosley, Rizzo, and Williams.

SS for **SB 333**, as amended, was adopted by the following vote:

YEAS—Senators

Bean	Bernskoetter	Brattin	Brown	Burlison	Cierpiot	Crawford
Eigel	Eslinger	Gannon	Hegeman	Hoskins	Hough	Koenig
Luetkemeyer	O’Laughlin	Onder	Rehder	Riddle	Rowden	Schatz
White	Wieland—23					

NAYS—Senators

Arthur	Beck	May	Mosley	Razer	Rizzo	Roberts
Schupp	Washington	Williams—10				

Absent—Senator Moon—1

Absent with leave—Senators—None

Vacancies—None

On motion of Senator Burlison, **SS** for **SB 333**, as amended, was declared perfected and ordered printed.

Senator White moved that **SB 120**, with **SCS**, be taken up for perfection, which motion prevailed.
SCS for SB 120, entitled:

SENATE COMMITTEE SUBSTITUTE FOR
 SENATE BILL NO. 120

An Act to repeal sections 36.020, 379.122, 620.2005, and 620.2010, RSMo, and to enact in lieu thereof ten new sections relating to military affairs, with an emergency clause for certain sections.

Was taken up.

Senator White moved that **SCS for SB 120** be adopted.

Senator White offered **SS** for **SCS for SB 120**, entitled:

SENATE SUBSTITUTE FOR
 SENATE COMMITTEE SUBSTITUTE FOR
 SENATE BILL NO. 120

An Act to repeal sections 36.020, 379.122, 620.2005, and 620.2010, RSMo, and to enact in lieu thereof ten new sections relating to military affairs, with an emergency clause for certain sections.

Senator White moved that **SS for SCS for SB 120** be adopted.

Senator Hoskins offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 120, Page 5, Section 105.1204, Line 7, by inserting after all of said line the following:

“143.121. 1. The Missouri adjusted gross income of a resident individual shall be the taxpayer’s federal adjusted gross income subject to the modifications in this section.

2. There shall be added to the taxpayer’s federal adjusted gross income:

(1) The amount of any federal income tax refund received for a prior year which resulted in a Missouri income tax benefit. The amount added pursuant to this subdivision shall not include any amount of a federal income tax refund attributable to a tax credit reducing a taxpayer’s federal tax liability pursuant to Public Law 116-136, enacted by the 116th United States Congress, for the tax year beginning on or after January 1, 2020, and ending on or before December 31, 2020, and deducted from Missouri adjusted gross income pursuant to section 143.171;

(2) Interest on certain governmental obligations excluded from federal gross income by 26 U.S.C. Section 103 of the Internal Revenue Code, as amended. The previous sentence shall not apply to interest on obligations of the state of Missouri or any of its political subdivisions or authorities and shall not apply to the interest described in subdivision (1) of subsection 3 of this section. The amount added pursuant to this subdivision shall be reduced by the amounts applicable to such interest that would have been deductible in computing the taxable income of the taxpayer except only for the application of 26 U.S.C. Section 265 of the Internal Revenue Code, as amended. The reduction shall only be made if it is at least five hundred dollars;

(3) The amount of any deduction that is included in the computation of federal taxable income pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as amended by the Job Creation and Worker

Assistance Act of 2002 to the extent the amount deducted relates to property purchased on or after July 1, 2002, but before July 1, 2003, and to the extent the amount deducted exceeds the amount that would have been deductible pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code of 1986 as in effect on January 1, 2002;

(4) The amount of any deduction that is included in the computation of federal taxable income for net operating loss allowed by 26 U.S.C. Section 172 of the Internal Revenue Code of 1986, as amended, other than the deduction allowed by 26 U.S.C. Section 172(b)(1)(G) and 26 U.S.C. Section 172(i) of the Internal Revenue Code of 1986, as amended, for a net operating loss the taxpayer claims in the tax year in which the net operating loss occurred or carries forward for a period of more than twenty years and carries backward for more than two years. Any amount of net operating loss taken against federal taxable income but disallowed for Missouri income tax purposes pursuant to this subdivision after June 18, 2002, may be carried forward and taken against any income on the Missouri income tax return for a period of not more than twenty years from the year of the initial loss; and

(5) For nonresident individuals in all taxable years ending on or after December 31, 2006, the amount of any property taxes paid to another state or a political subdivision of another state for which a deduction was allowed on such nonresident's federal return in the taxable year unless such state, political subdivision of a state, or the District of Columbia allows a subtraction from income for property taxes paid to this state for purposes of calculating income for the income tax for such state, political subdivision of a state, or the District of Columbia;

(6) For all tax years beginning on or after January 1, 2018, any interest expense paid or accrued in a previous taxable year, but allowed as a deduction under 26 U.S.C. Section 163, as amended, in the current taxable year by reason of the carryforward of disallowed business interest provisions of 26 U.S.C. Section 163(j), as amended. For the purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under 26 U.S.C. Section 163, as amended, if the limitation under 26 U.S.C. Section 163(j), as amended, did not exist.

3. There shall be subtracted from the taxpayer's federal adjusted gross income the following amounts to the extent included in federal adjusted gross income:

(1) Interest received on deposits held at a federal reserve bank or interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission or instrumentality of the United States to the extent exempt from Missouri income taxes pursuant to the laws of the United States. The amount subtracted pursuant to this subdivision shall be reduced by any interest on indebtedness incurred to carry the described obligations or securities and by any expenses incurred in the production of interest or dividend income described in this subdivision. The reduction in the previous sentence shall only apply to the extent that such expenses including amortizable bond premiums are deducted in determining the taxpayer's federal adjusted gross income or included in the taxpayer's Missouri itemized deduction. The reduction shall only be made if the expenses total at least five hundred dollars;

(2) The portion of any gain, from the sale or other disposition of property having a higher adjusted basis to the taxpayer for Missouri income tax purposes than for federal income tax purposes on December 31, 1972, that does not exceed such difference in basis. If a gain is considered a long-term capital gain for federal income tax purposes, the modification shall be limited to one-half of such portion of the gain;

(3) The amount necessary to prevent the taxation pursuant to this chapter of any annuity or other amount of income or gain which was properly included in income or gain and was taxed pursuant to the laws of

Missouri for a taxable year prior to January 1, 1973, to the taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain;

(4) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income;

(5) The amount of any state income tax refund for a prior year which was included in the federal adjusted gross income;

(6) The portion of capital gain specified in section 135.357 that would otherwise be included in federal adjusted gross income;

(7) The amount that would have been deducted in the computation of federal taxable income pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as in effect on January 1, 2002, to the extent that amount relates to property purchased on or after July 1, 2002, but before July 1, 2003, and to the extent that amount exceeds the amount actually deducted pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as amended by the Job Creation and Worker Assistance Act of 2002;

(8) For all tax years beginning on or after January 1, 2005, the amount of any income received for military service while the taxpayer serves in a combat zone which is included in federal adjusted gross income and not otherwise excluded therefrom. As used in this section, “combat zone” means any area which the President of the United States by Executive Order designates as an area in which Armed Forces of the United States are or have engaged in combat. Service is performed in a combat zone only if performed on or after the date designated by the President by Executive Order as the date of the commencing of combat activities in such zone, and on or before the date designated by the President by Executive Order as the date of the termination of combatant activities in such zone;

(9) For all tax years ending on or after July 1, 2002, with respect to qualified property that is sold or otherwise disposed of during a taxable year by a taxpayer and for which an additional modification was made under subdivision (3) of subsection 2 of this section, the amount by which additional modification made under subdivision (3) of subsection 2 of this section on qualified property has not been recovered through the additional subtractions provided in subdivision (7) of this subsection;

(10) For all tax years beginning on or after January 1, 2014, the amount of any income received as payment from any program which provides compensation to agricultural producers who have suffered a loss as the result of a disaster or emergency, including the:

- (a) Livestock Forage Disaster Program;
- (b) Livestock Indemnity Program;
- (c) Emergency Assistance for Livestock, Honeybees, and Farm-Raised Fish;
- (d) Emergency Conservation Program;
- (e) Noninsured Crop Disaster Assistance Program;
- (f) Pasture, Rangeland, Forage Pilot Insurance Program;
- (g) Annual Forage Pilot Program;
- (h) Livestock Risk Protection Insurance Plan; [and]

(i) Livestock Gross Margin Insurance Plan; [and]

(11) For all tax years beginning on or after January 1, 2018, any interest expense paid or accrued in the current taxable year, but not deducted as a result of the limitation imposed under 26 U.S.C. Section 163(j), as amended. For the purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under 26 U.S.C. Section 163, as amended, if the limitation under 26 U.S.C. Section 163(j), as amended, did not exist; **and**

(12) One hundred percent of any retirement benefits received by any taxpayer as a result of the taxpayer's service in the Armed Forces of the United States, including reserve components and the National Guard of this state, as defined in 32 U.S.C. Sections 101(3) and 109, and any other military force organized under the laws of this state.

4. There shall be added to or subtracted from the taxpayer's federal adjusted gross income the taxpayer's share of the Missouri fiduciary adjustment provided in section 143.351.

5. There shall be added to or subtracted from the taxpayer's federal adjusted gross income the modifications provided in section 143.411.

6. In addition to the modifications to a taxpayer's federal adjusted gross income in this section, to calculate Missouri adjusted gross income there shall be subtracted from the taxpayer's federal adjusted gross income any gain recognized pursuant to 26 U.S.C. Section 1033 of the Internal Revenue Code of 1986, as amended, arising from compulsory or involuntary conversion of property as a result of condemnation or the imminence thereof.

7. (1) As used in this subsection, "qualified health insurance premium" means the amount paid during the tax year by such taxpayer for any insurance policy primarily providing health care coverage for the taxpayer, the taxpayer's spouse, or the taxpayer's dependents.

(2) In addition to the subtractions in subsection 3 of this section, one hundred percent of the amount of qualified health insurance premiums shall be subtracted from the taxpayer's federal adjusted gross income to the extent the amount paid for such premiums is included in federal taxable income. The taxpayer shall provide the department of revenue with proof of the amount of qualified health insurance premiums paid.

8. (1) Beginning January 1, 2014, in addition to the subtractions provided in this section, one hundred percent of the cost incurred by a taxpayer for a home energy audit conducted by an entity certified by the department of natural resources under section 640.153 or the implementation of any energy efficiency recommendations made in such an audit shall be subtracted from the taxpayer's federal adjusted gross income to the extent the amount paid for any such activity is included in federal taxable income. The taxpayer shall provide the department of revenue with a summary of any recommendations made in a qualified home energy audit, the name and certification number of the qualified home energy auditor who conducted the audit, and proof of the amount paid for any activities under this subsection for which a deduction is claimed. The taxpayer shall also provide a copy of the summary of any recommendations made in a qualified home energy audit to the department of natural resources.

(2) At no time shall a deduction claimed under this subsection by an individual taxpayer or taxpayers filing combined returns exceed one thousand dollars per year for individual taxpayers or cumulatively exceed two thousand dollars per year for taxpayers filing combined returns.

(3) Any deduction claimed under this subsection shall be claimed for the tax year in which the qualified

home energy audit was conducted or in which the implementation of the energy efficiency recommendations occurred. If implementation of the energy efficiency recommendations occurred during more than one year, the deduction may be claimed in more than one year, subject to the limitations provided under subdivision (2) of this subsection.

(4) A deduction shall not be claimed for any otherwise eligible activity under this subsection if such activity qualified for and received any rebate or other incentive through a state-sponsored energy program or through an electric corporation, gas corporation, electric cooperative, or municipally owned utility.

9. The provisions of subsection 8 of this section shall expire on December 31, 2020.

143.124. 1. Other provisions of law to the contrary notwithstanding, for tax years ending on or before December 31, 2006, the total amount of all annuities, pensions, or retirement allowances above the amount of six thousand dollars annually provided by any law of this state, the United States, or any other state to any person except as provided in subsection 4 of this section, shall be subject to tax pursuant to the provisions of this chapter, in the same manner, to the same extent and under the same conditions as any other taxable income received by the person receiving it. For purposes of this section, “annuity, pension, retirement benefit, or retirement allowance” shall be defined as an annuity, pension or retirement allowance provided by the United States, this state, any other state or any political subdivision or agency or institution of this or any other state. For all tax years beginning on or after January 1, 1998, for purposes of this section, annuity, pension or retirement allowance shall be defined to include 401(k) plans, deferred compensation plans, self-employed retirement plans, also known as Keogh plans, annuities from a defined pension plan and individual retirement arrangements, also known as IRAs, as described in the Internal Revenue Code, but not including Roth IRAs, as well as an annuity, pension or retirement allowance provided by the United States, this state, any other state or any political subdivision or agency or institution of this or any other state. An individual taxpayer shall only be allowed a maximum deduction equal to the amounts provided under this section for each taxpayer on the combined return.

2. For the period beginning July 1, 1989, and ending December 31, 1989, there shall be subtracted from Missouri adjusted gross income for that period, determined pursuant to section 143.121, the first three thousand dollars of retirement benefits received by each taxpayer:

(1) If the taxpayer’s filing status is single, head of household or qualifying widow(er) and the taxpayer’s Missouri adjusted gross income is less than twelve thousand five hundred dollars; or

(2) If the taxpayer’s filing status is married filing combined and their combined Missouri adjusted gross income is less than sixteen thousand dollars; or

(3) If the taxpayer’s filing status is married filing separately and the taxpayer’s Missouri adjusted gross income is less than eight thousand dollars.

3. For the tax years beginning on or after January 1, 1990, but ending on or before December 31, 2006, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of the first six thousand dollars of retirement benefits received by each taxpayer from sources other than privately funded sources, and for tax years beginning on or after January 1, 1998, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of the first one thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 1998, but before January 1, 1999, and a maximum of the first three thousand dollars of any retirement allowance received from any privately funded source for tax years

beginning on or after January 1, 1999, but before January 1, 2000, and a maximum of the first four thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 2000, but before January 1, 2001, and a maximum of the first five thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 2001, but before January 1, 2002, and a maximum of the first six thousand dollars of any retirement allowance received from any privately funded sources for tax years beginning on or after January 1, 2002. A taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is single, head of household or qualifying widow(er) and the taxpayer's Missouri adjusted gross income is less than twenty-five thousand dollars; or

(2) If the taxpayer's filing status is married filing combined and their combined Missouri adjusted gross income is less than thirty-two thousand dollars; or

(3) If the taxpayer's filing status is married filing separately and the taxpayer's Missouri adjusted gross income is less than sixteen thousand dollars.

4. If a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for such taxpayer's filing status, as provided in subdivisions (1), (2) and (3) of subsection 3 of this section, such taxpayer shall be entitled to an exemption equal to the greater of zero or the maximum exemption provided in subsection 3 of this section reduced by one dollar for every dollar such taxpayer's income exceeds the ceiling for his or her filing status.

5. For purposes of this subsection, the term "maximum Social Security benefit available" shall mean thirty-two thousand five hundred dollars for the tax year beginning on or after January 1, 2007, and for each subsequent tax year such amount shall be increased by the percentage increase in the Consumer Price Index for All Urban Consumers, or its successor index, as such index is defined and officially reported by the United States Department of Labor, or its successor agency. For the tax year beginning on or after January 1, 2007, but ending on or before December 31, 2007, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or twenty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2008, but ending on or before December 31, 2008, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or thirty-five percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2009, but ending on or before December 31, 2009, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or fifty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2010, but ending on or before December 31, 2010, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount

equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or sixty-five percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2011, but ending on or before December 31, 2011, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or eighty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For all tax years beginning on or after January 1, 2012, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to one hundred percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. A taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is married filing combined, and their combined Missouri adjusted gross income is equal to or less than one hundred thousand dollars; or

(2) If the taxpayer's filing status is single, head of household, qualifying widow(er), or married filing separately, and the taxpayer's Missouri adjusted gross income is equal to or less than eighty-five thousand dollars.

6. If a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for such taxpayer's filing status, as provided in subdivisions (1) and (2) of subsection 5 of this section, such taxpayer shall be entitled to an exemption, less any applicable reduction provided under subsection 7 of this section, equal to the greater of zero or the maximum exemption provided in subsection 5 of this section reduced by one dollar for every dollar such taxpayer's income exceeds the ceiling for his or her filing status.

7. For purposes of calculating the subtraction provided in subsection 5 of this section, such subtraction shall be decreased by an amount equal to any Social Security benefit exemption provided under section 143.125.

8. For purposes of this section, any Social Security benefits otherwise included in Missouri adjusted gross income shall be subtracted; but Social Security benefits shall not be subtracted for purposes of other computations pursuant to this chapter, and are not to be considered as retirement benefits for purposes of this section.

9. The provisions of subdivisions (1) and (2) of subsection 3 of this section shall apply during all tax years in which the federal Internal Revenue Code provides exemption levels for calculation of the taxability of Social Security benefits that are the same as the levels in subdivisions (1) and (2) of subsection 3 of this section. If the exemption levels for the calculation of the taxability of Social Security benefits are adjusted by applicable federal law or regulation, the exemption levels in subdivisions (1) and (2) of subsection 3 of this section shall be accordingly adjusted to the same exemption levels.

10. The portion of a taxpayer's lump sum distribution from an annuity or other retirement plan not otherwise included in Missouri adjusted gross income as calculated pursuant to this chapter but subject to taxation under Internal Revenue Code Section 402 shall be taxed in an amount equal to ten percent of the taxpayer's federal liability on such distribution for the same tax year.

11. For purposes of this section, retirement benefits received shall not include any withdrawals from qualified retirement plans which are subsequently rolled over into another retirement plan.

12. The exemptions provided for in this section shall not affect the calculation of the income to be used to determine the property tax credit provided in sections 135.010 to 135.035.

13. The exemptions provided for in this section shall apply to any annuity, pension, or retirement allowance as defined in subsection 1 of this section to the extent that such amounts are included in the taxpayer's federal adjusted gross income and not otherwise deducted from the taxpayer's federal adjusted gross income in the calculation of Missouri taxable income. This subsection shall not apply to any individual who qualifies under federal guidelines to be one hundred percent disabled.

[14. In addition to all other subtractions authorized in this section, for all tax years beginning on or after January 1, 2010, there shall be subtracted from Missouri adjusted gross income, determined under section 143.121, any retirement benefits received by any taxpayer as a result of the taxpayer's service in the Armed Forces of the United States, including reserve components and the National Guard of this state, as defined in Sections 101(3) and 109 of Title 32, United States Code, and any other military force organized under the laws of this state, to the extent such benefits are included in the taxpayer's federal adjusted gross income and not otherwise deducted from the taxpayer's federal adjusted gross income in the calculation of Missouri taxable income. Such retirement benefits shall be subtracted as provided in the following schedule:

- (1) For the tax year beginning on January 1, 2010, fifteen percent of such retirement benefits;
- (2) For the tax year beginning on January 1, 2011, thirty percent of such retirement benefits;
- (3) For the tax year beginning on January 1, 2012, forty-five percent of such retirement benefits;
- (4) For the tax year beginning on January 1, 2013, sixty percent of such retirement benefits;
- (5) For the tax year beginning on January 1, 2014, seventy-five percent of such retirement benefits;
- (6) For the tax year beginning on January 1, 2015, ninety percent of such retirement benefits;
- (7) For tax years beginning on or after January 1, 2016, one hundred percent of such retirement benefits.]"; and

Further amend the title and enacting clause accordingly.

Senator Hoskins moved that the above amendment be adopted, which motion prevailed.

Senator Eigel offered SA 2:

SENATE AMENDMENT NO. 2

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 120, Page 4, Section 36.221, Line 6, by inserting after all of said line the following:

“41.035. 1. There is hereby created and established as a department of state government, the “Missouri Department of the National Guard” headed by the adjutant general as provided in Article IV of the Constitution of Missouri, and this chapter and other chapters. The Missouri department of the National Guard shall administer the militia and programs of the state relating to military forces, except for the Missouri veterans commission which is assigned to the department of public safety as provided in chapters 42 and 650.

2. The office of adjutant general and the state militia are hereby transferred to the Missouri

department of the National Guard by a type I transfer as defined in section 1 of the Omnibus State Reorganization Act of 1974.

3. Nothing herein shall be construed to interfere with the powers and duties of the governor provided in Article IV, Section 6 of the Constitution of Missouri or this chapter.

4. Rules necessary to administer and implement this section may be established by the department. 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 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after the effective date of this act shall be invalid and void.”; and

Further amend said bill, Page 28, Section 620.2010, Line 239, by inserting after all of said line the following:

“650.005. 1. There is hereby created a “Department of Public Safety” in charge of a director appointed by the governor with the advice and consent of the senate. The department’s role will be to provide overall coordination in the state’s public safety and law enforcement program, to provide channels of coordination with local and federal agencies in regard to public safety, law enforcement and with all correctional and judicial agencies in regard to matters pertaining to its responsibilities as they may interrelate with the other agencies or offices of state, local or federal governments.

2. All the powers, duties and functions of the state highway patrol, chapter 43 and others, are transferred by type II transfer to the department of public safety. The governor by and with the advice and consent of the senate shall appoint the superintendent of the patrol. With the exception of sections 43.100 to 43.120 relating to financial procedures, the director of public safety shall succeed the state highways and transportation commission in approving actions of the superintendent and related matters as provided in chapter 43. Uniformed members of the patrol shall be selected in the manner provided by law and shall receive the compensation provided by law. Nothing in the Reorganization Act of 1974, however, shall be interpreted to affect the funding of appropriations or the operation of chapter 104 relating to retirement system coverage or section 226.160 relating to workers’ compensation for members of the patrol.

3. All the powers, duties and functions of the supervisor of liquor control, chapter 311 and others, are transferred by type II transfer to the department of public safety. The supervisor shall be nominated by the department director and appointed by the governor with the advice and consent of the senate. The supervisor shall appoint such agents, assistants, deputies and inspectors as limited by appropriations. All employees shall have the qualifications provided by law and may be removed by the supervisor or director of the department as provided in section 311.670.

4. All the powers, duties and functions of the safety and fire prevention bureau of the department of public health and welfare are transferred by type I transfer to the director of public safety.

5. All the powers, duties and functions of the state fire marshal, chapter 320 and others, are transferred to the department of public safety by a type I transfer.

6. All the powers, duties and functions of the law enforcement assistance council administering federal grants, planning and the like relating to Public Laws 90-351, 90-445 and related acts of Congress are transferred by type I transfer to the director of public safety. The director of public safety shall appoint such

advisory bodies as are required by federal laws or regulations. The council is abolished.

7. The director of public safety shall promulgate motor vehicle regulations and be ex officio a member of the safety compact commission in place of the director of revenue and all powers, duties and functions relating to chapter 307 are transferred by type I transfer to the director of public safety.

8. [The office of adjutant general and the state militia are assigned to the department of public safety; provided, however, nothing herein shall be construed to interfere with the powers and duties of the governor as provided in Article IV, Section 6 of the Constitution of the state of Missouri or chapter 41.

9.] All the powers, duties and functions of the Missouri boat commission, chapter 306 and others, are transferred by type I transfer to the “Missouri State Water Patrol”, which is hereby created, in the department of public safety. The Missouri boat commission and the office of secretary to the commission are abolished. All deputy boat commissioners and all other employees of the commission who were employed on February 1, 1974, shall be transferred to the water patrol without further qualification. Effective January 1, 2011, all the powers, duties, and functions of the Missouri state water patrol are transferred to the division of water patrol within the Missouri state highway patrol as set out in section 43.390.

[10.] 9. The Missouri veterans’s commission, chapter 42, is assigned to the department of public safety.

[11.] 10. 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 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2009, shall be invalid and void.”; and

Further amend said bill and page, Section B, Line 9, by inserting after all of said line the following:

“Section C. The enactment of section 41.035 and the repeal and reenactment of section 650.005 of this act shall become effective only upon approval by the voters of an amendment to article IV of the Constitution of Missouri that establishes the Missouri department of the National Guard.”; and

Further amend the title and enacting clause accordingly.

Senator Eigel moved that the above amendment be adopted, which motion prevailed.

Senator Eslinger offered **SA 3**:

SENATE AMENDMENT NO. 3

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 120, Page 7, Section 160.710, Line 55, by inserting after all of said line the following:

“302.188. 1. A person may apply to the department of revenue to obtain a veteran designation on a driver’s license or identification card issued under this chapter by providing:

(1) A United States Department of Defense discharge document, otherwise known as a DD Form 214, that shows a discharge status of “honorable” or “general under honorable conditions” that establishes the person’s service in the Armed Forces of the United States; or

(2) A United States Uniformed Services Identification Card, otherwise known as a DD Form 2, that

includes a discharge status of “retired” or “reserve retired” establishing the person’s service in the Armed Forces of the United States; or

(3) A United States Department of Veterans Affairs photo identification card; or

(4) A discharge document WD AGO 53, WD AGO 55, WD AGO 53-55, NAVPERS 553, NAVMC 78 PD, NAVCG 553, or DD 215 form that shows a discharge status of “honorable” or “general under honorable conditions”; and

(5) Payment of the fee for the driver’s license or identification card authorized under this chapter.

2. If the person is seeking a duplicate driver’s license with the veteran designation and his or her driver’s license has not expired, the fee shall be as provided under section 302.185.

3. The department of revenue [may determine the appropriate placement of] **shall place** the veteran designation on the **front of** driver’s licenses and identification cards authorized under this section and may promulgate the necessary rules for administration of this section.

4. 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 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2012, shall be invalid and void.”; and

Further amend the title and enacting clause accordingly.

Senator Eslinger moved that the above amendment be adopted, which motion prevailed.

Senator White moved that **SS for SCS for SB 120**, as amended, be adopted, which motion prevailed.

On motion of Senator White, **SS for SCS for SB 120**, as amended, was declared perfected and ordered printed.

President Kehoe assumed the Chair.

Senator Koenig moved that **SB 327** be taken up for perfection, which motion prevailed.

Senator Koenig offered **SS for SB 327**, entitled:

SENATE SUBSTITUTE FOR
SENATE BILL NO. 327

An Act to repeal sections 135.325, 135.326, 135.327, 135.335, 135.800, 191.975, 193.075, 210.150, 211.447, 452.375, 453.014, 453.030, 453.040, and 453.070, RSMo, and to enact in lieu thereof sixteen new sections relating to child placement, with existing penalty provisions.

Senator Koenig moved that **SS for SB 327** be adopted.

Senator Schupp offered **SA 1**, which was read:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Bill No. 327, Pages 42-47, Section 453.030, Lines 1-137, by striking all of said section from the bill; and

Further amend the title and enacting clause accordingly.

Senator Schupp moved that the above amendment be adopted, which motion failed on a standing division vote.

Senator Arthur offered **SA 2**:

SENATE AMENDMENT NO. 2

Amend Senate Substitute for Senate Bill No. 327, Page 5, Section 135.327, Line 71, by striking the word “five” and inserting in lieu thereof the following: “**six**”; and further amend line 72, by striking the words “, but may be increased by appropriation.”.

Senator Arthur moved that the above amendment be adopted, which motion prevailed.

Senator Koenig moved that **SS** for **SB 327**, as amended, be adopted, which motion prevailed.

On motion of Senator Koenig, **SS** for **SB 327**, as amended, was declared perfected and ordered printed.

REPORTS OF STANDING COMMITTEES

Senator Rowden, Chairman of the Committee on Rules, Joint Rules, Resolutions and Ethics, submitted the following reports:

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which was referred **SS** for **SB 333**, begs leave to report that it has examined the same and finds that the bill has been truly perfected and that the printed copies furnished the Senators are correct.

Also,

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which was referred **SS** for **SB 2**, begs leave to report that it has examined the same and finds that the bill has been duly enrolled and that the printed copies furnished the Senators are correct.

REFERRALS

President Pro Tem Schatz referred **SS** for **SB 63** to the Committee on Governmental Accountability and Fiscal Oversight.

RESOLUTIONS

Senator Riddle offered Senate Resolution No. 191, regarding Sergeant Russell Graham, Laddonia, which was adopted.

Senator Hegeman offered Senate Resolution No. 192, regarding Liberty North High School, which was adopted.

Senator Hegeman offered Senate Resolution No. 193, regarding the Sixty-fifth Wedding Anniversary of Charles and Joan O’Reilly, Putnam County, which was adopted.

Senator Luetkemeyer offered Senate Resolution No. 194, regarding the Sixtieth Wedding Anniversary of John and Martha Anderson, St. Joseph, which was adopted.

Senator Crawford offered Senate Resolution No. 195, regarding the death of JoAnn Marie Cooper, Sedalia, which was adopted.

INTRODUCTION OF GUESTS

Senator Brown introduced to the Senate, Joshua Goss, Jefferson City; Kelli Kelly, Strafford; Kyle Hathman, St. Louis; and Thomas A. “TK” Kolb, Jefferson City.

Senator Hegeman introduced to the Senate, Sheriff Grant Gillett, Andrew; Sheriff Randy Strong, Nodaway; Sheriff Kasey Keesman, DeKalb; Chief Deputy Tracy Neill, DeKalb; and Chief Deputy Josh Smith, Andrew.

Senator Washington introduced to the Senate, Mayor Quinton Lucas, Kansas City.

On motion of Senator Rowden, the Senate adjourned under the rules.

SENATE CALENDAR

FORTY-SECOND DAY—WEDNESDAY, MARCH 31, 2021

FORMAL CALENDAR**HOUSE BILLS ON SECOND READING**

HS for HB 432

HCS for HB 228

HB 273-Hannegan

HB 687-Riley

HB 585-Houx

HB 76-Murphy

HB 542-Shields

HB 627-Patterson

HS for HCS for HB 543

HS for HCS for HB 738

HB 295-Roberts

HS for HB 533

HB 834-Wright

HB 530-Evans

HCS for HBs 557 & 560

HCS#2 for HB 69

HB 488-Hicks

HB 202-McGill

HB 387-Bailey

HCS for HBs 1123 & 1221

HCS for HB 697

THIRD READING OF SENATE BILLS

SCS for SB 40-Burlison

(In Fiscal Oversight)

SS for SB 63-Rehder

(In Fiscal Oversight)

SS for SB 333-Burlison

SENATE BILLS FOR PERFECTION

1. SB 289-Brown, with SCS
2. SB 176-Hough
3. SB 46-Hough
4. SB 3-Hegeman
5. SB 212-White
6. SB 5-Wieland, with SCS
7. SB 36-Bernskoetter
8. SB 57-May, with SCS
9. SB 354-Hoskins, with SCS
10. SB 126-Brown, with SCS
11. SB 287-Crawford
12. SB 282-Hegeman, with SCS
13. SB 202-Cierpiot, with SCS
14. SB 44-White
15. SB 71-Gannon, with SCS
16. SB 254-Riddle, with SCS
17. SB 94-Onder
18. SB 206-Arthur
19. SB 138-Brattin, with SCS
20. SB 78-Beck
21. SB 74-Bean, with SCS
22. SB 343-Brown
23. SB 95-Onder, with SCS
24. SB 30-Cierpiot
25. SB 134-O'Laughlin and Cierpiot
26. SB 98-Hoskins, with SCS
27. SB 360-Wieland, with SCS
28. SB 45-Hough
29. SB 65-Rehder, with SCS
30. SB 253-Hegeman
31. SJR 12-Luetkemeyer
32. SB 131-Luetkemeyer
33. SB 291-Brown
34. SB 306-Bernskoetter, with SCS
35. SB 255-Riddle
36. SB 404-Riddle
37. SB 334-Bernskoetter
38. SB 96-Hoskins, with SCS
39. SB 183-O'Laughlin
40. SB 459-Brattin, with SCS
41. SB 198-Eigel, with SCS
42. SJR 7-Eigel
43. SB 114-Bernskoetter
44. SB 316-Hough
45. SB 372-Riddle
46. SB 195-Koenig
47. SB 295-Crawford, with SCS
48. SB 169-Burlison
49. SB 139-Bean
50. SB 204-Cierpiot, with SCS
51. SB 369-White
52. SB 105-Crawford, with SCS
53. SB 473-Brown
54. SB 168-Burlison
55. SB 434-Washington
56. SB 465-Hoskins, with SCS
57. SB 174-Hough, with SCS
58. SB 227-Arthur
59. SJR 4-Koenig
60. SB 318-May, with SCS
61. SB 408-Wieland
62. SB 399-Eigel
63. SB 547-Hoskins, with SCS
64. SB 236-Hough, with SCS
65. SJR 16-Eslinger
66. SB 182-O'Laughlin
67. SB 361-Wieland
68. SB 481-Hough, et al
69. SB 370-Brown
70. SB 54-O'Laughlin, with SCS
71. SB 390-Luetkemeyer
72. SB 400-Onder, with SCS

HOUSE BILLS ON THIRD READING

HCS for HB 430, with SCS (Rehder)
(In Fiscal Oversight)

HCS for HB 429, with SCS (Koenig)
(In Fiscal Oversight)

INFORMAL CALENDAR

SENATE BILLS FOR PERFECTION

SB 1-Hegeman, with SS (pending)
SB 7-Riddle, with SS & SA 1 (pending)
SB 10-Schatz, with SS (pending)
SB 11-Schatz
SB 24-Eigel, with SS#2 (pending)
SB 47-Hough
SBs 55, 23 & 25-O'Laughlin, et al, with
SCS & SS for SCS (pending)
SB 100-Koenig, with SCS

SB 123-Hough, with SS & SA 2 (pending)
SB 137-Brattin
SB 149-Onder
SB 163-Cierpiot
SB 179-Luetkemeyer
SB 301-Bernskoetter, with SCS &
SA 1 (pending)
SJR 2-Onder, with SCS

RESOLUTIONS

To be Referred

SR 189-Moon

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