

SECOND REGULAR SESSION

SENATE BILL NO. 1181

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR LUETKEMEYER.

5775S.01I

ADRIANE D. CROUSE, Secretary

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction for certain law enforcement officers.

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

Section A. Chapter 143, RSMo, is amended by adding thereto
2 one new section, to be known as section 143.1405, to read as
3 follows:

143.1405. 1. As used in this section, the terms
2 "members of the patrol" and "peace officers" shall have the
3 same meanings as provided under section 43.010, and the term
4 "federal law enforcement officer" shall have the same
5 meaning as provided under 34 U.S.C. Section 50301.

6 2. For all tax years beginning on or after January 1,
7 2023, for purposes of calculating the Missouri taxable
8 income as required under section 143.011, a percentage of
9 the first one hundred thousand dollars of income received by
10 any taxpayer as salary or compensation for his or her
11 services as a member of the patrol, as a peace officer, or
12 as a federal law enforcement officer, to the extent that
13 such income is included in the taxpayer's federal adjusted
14 gross income, may be deducted from the taxpayer's Missouri
15 adjusted gross income to determine such taxpayer's Missouri
16 taxable income. Such income shall be deducted as follows:

17 (1) For the tax year beginning on or after January 1,
18 2023, twenty-five percent of such income;

19 (2) For the tax year beginning on or after January 1,
20 2024, fifty percent of such income;

21 (3) For the tax year beginning on or after January 1,
22 2025, seventy-five percent of such income; and

23 (4) For all tax years beginning on or after January 1,
24 2026, one hundred percent of such income.

25 3. The department of revenue shall promulgate all
26 rules and regulations necessary for the administration of
27 the provisions of this section. Any rule or portion of a
28 rule, as that term is defined in section 536.010, that is
29 created under the authority delegated in this section shall
30 become effective only if it complies with and is subject to
31 all of the provisions of chapter 536 and, if applicable,
32 section 536.028. This section and chapter 536 are
33 nonseverable, and if any of the powers vested with the
34 general assembly under chapter 536 to review, to delay the
35 effective date, or to disapprove and annul a rule are
36 subsequently held unconstitutional, then the grant of
37 rulemaking authority and any rule proposed or adopted after
38 August 28, 2022, shall be invalid and void.

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