

## SENATE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 1067

AN ACT

To repeal sections 143.174, 143.175, and 301.3061, RSMo, and to enact in lieu thereof six new sections relating to military affairs.

---

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

Section A. Sections 143.174, 143.175, and 301.3061, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 41.092, 42.022, 42.312, 143.174, 143.175, and 301.3061, to read as follows:

41.092. No member of the National Guard of this state shall be required by the governor or the adjutant general to receive a vaccination against COVID-19 as a condition of active state duty service pursuant to section 41.480 or as a condition for any other duty or training not in federal service.

42.022. 1. In addition to any other duties imposed under this chapter, the commission shall review the provisions of the Commander John Scott Hannon Veterans Mental Health Care Improvement Act of 2019, enacted by the 116th United States Congress (Pub. L. 116-171), as amended, and any regulations related thereto. After review, the commission, in collaboration with the department of mental health, shall provide recommendations and make efforts to adopt procedures, programs, treatment options, additional aid, and any other assistance deemed necessary by the commission to assist in the efforts to prevent veteran suicide, subject to appropriation.

2. On or before June 30, 2024, and on or before every June thirtieth thereafter the commission shall file a report

with the department of public safety and the general assembly on the recommendations, implementation, and effectiveness of the efforts by the commission to prevent veteran suicide.

3. The department of public safety may promulgate all necessary rules and regulations for the administration of this section. 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, 2023, shall be invalid and void.

42.312. 1. There is hereby created within the state adjutant general's office the "Operation Enduring Freedom, Operation Freedom's Sentinel, and Operation Allies Refuge Program". Every veteran who honorably served on active duty in the United States military service at any time beginning October 7, 2001, and ending August 30, 2021, shall be entitled to receive an Operation Enduring Freedom, Operation Freedom's Sentinel, and Operation Allies Refuge medallion, medal, and certificate of appreciation under this section, provided that:

(1) Such veteran is a legal resident of this state or was a legal resident of this state at the time he or she entered or was discharged from military service or at the time of his or her death or such veteran served in a unit of

the Missouri National Guard regardless of whether such veteran is or ever was a legal resident of this state; and

(2) Such veteran was honorably separated or discharged from military service, is still in active service in an honorable status, or was in active service in an honorable status at the time of his or her death.

2. The Operation Enduring Freedom, Operation Freedom's Sentinel, and Operation Allies Refuge medallion, medal, and certificate shall be awarded regardless of whether such veteran served within the United States or in a foreign country. The medallion, medal, and certificate shall be awarded regardless of whether such veteran was under eighteen years of age at the time of enlistment. For purposes of this section, "veteran" means any person defined as a veteran by the United States Department of Veterans Affairs or its successor agency.

143.174. For all tax years beginning on or after January 1, 2016, for purposes of calculating the Missouri taxable income as required under section 143.011, one hundred percent of the income received by any person as salary or compensation in any form as a member of the active duty component of the Armed Forces of the United States, and to the extent that such income is included in the federal adjusted gross income, may be deducted from the taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri taxable income. If such person files a combined return with a spouse, any military income received while engaging in the performance of active duty may be deducted from their Missouri combined adjusted gross income. For the purposes of this section, "salary or compensation" shall include any signing bonus.

143.175. 1. For all tax years beginning on or after January 1, 2020, for purposes of calculating the Missouri

taxable income as required under section 143.011, a percentage of the income received by any person as salary or compensation:

(1) In performance of inactive duty for training (IDT) of the National Guard or annual training status (AT) of the National Guard; **[or]**

(2) In reserve components of the Armed Forces of the United States; or

(3) In the form of a bonus from the National Guard or a reserve component of the United States Armed Forces for joining, reenlisting, or for any other reason;

and to the extent that such income is included in the federal adjusted gross income, may be deducted from the taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri taxable income. If such person files a combined return with a spouse, a percentage of any military income received while engaging in the performance of National Guard or reserve military duty may be deducted from their Missouri combined adjusted gross income. Such military income shall be deducted as follows:

(a) For the tax year beginning on or after January 1, 2020, twenty percent of such military income;

(b) For the tax year beginning on or after January 1, 2021, forty percent of such military income;

(c) For the tax year beginning on or after January 1, 2022, sixty percent of such income;

(d) For the tax year beginning on or after January 1, 2023, eighty percent of such income;

(e) For all tax years beginning on January 1, 2024, and thereafter, one hundred percent of such income.

2. Notwithstanding the provisions of this section or any other provision of law to the contrary, the deduction authorized by this section shall not apply to compensation

received while engaging in civilian federal service, including civil service positions requiring the wearing of military uniform and military affiliation.

301.3061. 1. Any person eligible for membership in the Disabled American Veterans and who possesses a valid membership card issued by the Disabled American Veterans may apply for Missouri Disabled American Veterans license plates for any motor vehicle the person owns, either solely or jointly, other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess of twenty-four thousand pounds gross weight. The Missouri Disabled American Veterans hereby authorizes the use of its official emblem to be affixed on multiyear personalized license plates as provided in this section.

2. Upon presentation of a current photo identification, the person's valid membership card issued by the Disabled American Veterans, and payment of a fifteen dollar fee in addition to the regular registration fees and presentation of other documents which may be required by law, the department of revenue shall issue a personalized license plate to the vehicle owner, which shall bear the emblem of the Disabled American Veterans organization, [an emblem consisting exclusively of a red letter "D", followed by a white letter "A" and a blue letter "V" in modified block letters, with each letter having a black shaded edging, and shall engrave the words "WARTIME DISABLED" in red letters centered] and shall have an authorized Disabled American Veterans' slogan near the bottom of the plate. Such license plates shall be made with fully reflective material with a common color scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130. A fee for the issuance of personalized license plates issued under section

301.144 shall not be required for plates issued under this section.

3. Any person who applies for a Disabled American Veterans license plate under this section to be used on a vehicle commonly known and referred to as a pickup truck may be issued a Disabled American Veterans license plate with the designation "beyond local" indicated in the upper right corner of the plate.

4. There shall be no limit on the number of license plates any person qualified under this section may obtain so long as each set of license plates issued under this section is issued for vehicles owned solely or jointly by such person. License plates issued under this section shall not be transferable to any other person except that any registered co-owner of the motor vehicle may operate the motor vehicle for the duration of the year licensed in the event of the death of the qualified person.

5. The director shall promulgate rules to implement the provisions of this section. 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, 2006, shall be invalid and void.