

# SENATE BILL NO. 828

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

4383S.02I

KRISTINA MARTIN, 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. This section shall be known and may be  
2 cited as the "Back the Blue Act".

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

8 3. For all tax years beginning on or after January 1,  
9 2025, for purposes of calculating the Missouri taxable  
10 income as required under section 143.011, a percentage of  
11 the first one hundred thousand dollars of income received by  
12 any taxpayer as salary or compensation for his or her  
13 services as a member of the patrol, as a peace officer, or  
14 as a federal law enforcement officer, to the extent that  
15 such income is included in the taxpayer's federal adjusted  
16 gross income, may be deducted from the taxpayer's Missouri  
17 adjusted gross income to determine such taxpayer's Missouri  
18 taxable income. For the purposes of this section, "salary

19 or compensation" shall not include any retirement benefits.  
20 Such income shall be deducted as follows:

21 (1) For any tax year beginning on or after January 1,  
22 2025, but not after December 31, 2025, twenty-five percent  
23 of such income;

24 (2) For any tax year beginning on or after January 1,  
25 2026, but not after December 31, 2026, fifty percent of such  
26 income;

27 (3) For any tax year beginning on or after January 1,  
28 2027, but not after December 31, 2027, seventy-five percent  
29 of such income; and

30 (4) For all tax years beginning on or after January 1,  
31 2028, one hundred percent of such income.

32 4. The department of revenue shall promulgate all  
33 rules and regulations necessary for the administration of  
34 the provisions of this section. Any rule or portion of a  
35 rule, as that term is defined in section 536.010, that is  
36 created under the authority delegated in this section shall  
37 become effective only if it complies with and is subject to  
38 all of the provisions of chapter 536 and, if applicable,  
39 section 536.028. This section and chapter 536 are  
40 nonseverable, and if any of the powers vested with the  
41 general assembly under chapter 536 to review, to delay the  
42 effective date, or to disapprove and annul a rule are  
43 subsequently held unconstitutional, then the grant of  
44 rulemaking authority and any rule proposed or adopted after  
45 August 28, 2024, shall be invalid and void.

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