

## SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 650

AN ACT

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

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.126, to read as follows:

143.126. 1. The provisions of this section shall be known and may be cited as the "Retaining MO Workers Act".

2. For the purposes of this section, the following terms shall mean:

(1) "Child care provider", a child care provider as defined in section 210.201 that is licensed pursuant to section 210.221, or that is unlicensed and that is registered with the department of elementary and secondary education;

(2) "First responder", any of the following:

(a) A peace officer or member of the patrol, as defined in section 43.010;

(b) A federal law enforcement officer, as defined in 34 U.S.C. Section 50301;

(c) A paid firefighter; or

(d) A paramedic or emergency medical technician;

(3) "Laborer", any person employed in any of the following North American Industry Classification System (NAICS) sectors:

(a) NAICS sector 22;

(b) NAICS sector 31-33;

- (c) NAICS sector 48-49;
- (d) NAICS industry group 8111;
- (e) NAICS industry group 8113;
- (f) NAICS U.S. industry 813930;
- (4) "Nurse", any person, excluding any physician,  
required to be licensed pursuant to chapter 335;
- (5) "Nursing home employee", any person, excluding  
physicians, employed at a facility, as such term is defined  
in section 198.006;
- (6) "Qualifying employee", any person employed as any  
of the following:
  - (a) A first responder;
  - (b) A nurse;
  - (c) A teacher;
  - (d) Any veteran of any branch of the Armed Forces of  
the United States;
  - (e) Any employee of any department or agency of the  
state or the United States government, excluding elected  
officials;
  - (f) A laborer;
  - (g) Any person employed as a driver of a commercial  
motor vehicle, as such terms are defined in section 302.700;
  - (h) A nursing home employee; or
  - (i) A child care provider;
- (7) "Teacher", a teacher employed at any of the  
following:
  - (a) Any public school, as defined in section 160.011;
  - (b) Any private school, as defined in section 166.700;
  - (c) Any public or private institution of higher  
education.

3. For all tax years beginning on or after January 1,  
2026, to the extent included in federal adjusted gross  
income, the first one hundred thousand dollars of a

taxpayer's income earned as a qualifying employee shall be  
subtracted from the taxpayer's federal adjusted gross  
income. Income earned not as a qualifying employee shall  
not be subtracted pursuant to this section.