

SENATE BILL NO. 1138

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR GREGORY (15).

4862S.011

KRISTINA MARTIN, Secretary

AN ACT

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

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 143.126, to read as
3 follows:

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

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

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

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

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

13 (b) A federal law enforcement officer, as defined in
14 34 U.S.C. Section 50301;

15 (c) A paid firefighter; or

16 (d) A paramedic or emergency medical technician;

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

- 20 (a) NAICS sector 22;
- 21 (b) NAICS sector 31-33;
- 22 (c) NAICS sector 48-49;
- 23 (d) NAICS industry group 8111;
- 24 (e) NAICS industry group 8113;
- 25 (f) NAICS U.S. industry 813930;

26 (4) "Lineworker", a person who installs, maintains,
27 and repairs electrical power lines and related equipment;

28 (5) "Nurse", any person, excluding any physician,
29 required to be licensed pursuant to chapter 335;

30 (6) "Nursing home employee", any person, excluding
31 physicians, employed at a facility, as such term is defined
32 in section 198.006;

33 (7) "Qualifying employee", any person employed as any
34 of the following:

- 35 (a) A first responder;
- 36 (b) A nurse;
- 37 (c) A teacher;
- 38 (d) Any veteran of any branch of the Armed Forces of
39 the United States;
- 40 (e) Any employee of any department or agency of the
41 state or the United States government, excluding elected
42 officials;
- 43 (f) A laborer;
- 44 (g) Any person employed as a driver of a commercial
45 motor vehicle, as such terms are defined in section 302.700;
- 46 (h) A nursing home employee;
- 47 (i) A child care provider; or
- 48 (j) A lineworker;

49 (8) "Teacher", a teacher employed at any of the
50 following:

51 (a) Any public school, as defined in section 160.011;

52 (b) Any private school, as defined in section 166.700;

53 (c) Any public or private institution of higher
54 education.

55 3. For all tax years beginning on or after January 1,
56 2027, to the extent included in federal adjusted gross
57 income, the first one hundred thousand dollars of a
58 taxpayer's income earned as a qualifying employee shall be
59 subtracted from the taxpayer's federal adjusted gross
60 income. Income earned not as a qualifying employee shall
61 not be subtracted pursuant to this section.

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