

SECOND REGULAR SESSION

[PERFECTED]

SENATE SUBSTITUTE FOR

SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 974

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BLACK.

5639S.03P

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 41.216, 41.220, 41.430, 41.475, 42.300, 42.310, 42.312, 42.315, 105.265, 105.270, and 143.121, RSMo, and to enact in lieu thereof twenty-two new sections relating to military affairs.

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

Section A. Sections 41.216, 41.220, 41.430, 41.475,
2 42.300, 42.310, 42.312, 42.315, 105.265, 105.270, and 143.121,
3 RSMo, are repealed and twenty-two new sections enacted in lieu
4 thereof, to be known as sections 41.216, 41.430, 41.475, 41.477,
5 41.598, 41.599, 41.1015, 41.1016, 41.1017, 41.1018, 41.1030,
6 42.028, 42.300, 42.310, 42.311, 42.312, 42.313, 42.315, 42.316,
7 105.265, 105.270, and 143.121, to read as follows:

41.216. 1. Subject to appropriation and upon the
2 recommendation of a panel consisting of a [sergeant major]
3 **senior enlisted leader** of the Missouri National Guard, a
4 sergeant major of a reserve component or its equivalent, and
5 a representative of the Missouri [veterans] **veterans'**
6 commission [who shall establish criteria for the grants by
7 the promulgation of rules and regulations], the adjutant
8 general shall have the power to **establish criteria for the**
9 **grants by the promulgation of rules and regulations, and to**

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

10 make grants or provide other financial assistance or
11 services from the Missouri military family relief fund to
12 **members of the Missouri National Guard**, families of persons
13 who are members of the Missouri National Guard [or], **and to**
14 Missouri residents who are members of the reserves of the
15 Armed Forces of the United States.

16 2. Any rule or portion of a rule, as that term is
17 defined in section 536.010, that is created under the
18 authority delegated in this section shall become effective
19 only if it complies with and is subject to all of the
20 provisions of chapter 536 and, if applicable, section
21 536.028. This section and chapter 536 are nonseverable and
22 if any of the powers vested with the general assembly
23 pursuant to chapter 536 to review, to delay the effective
24 date, or to disapprove and annul a rule are subsequently
25 held unconstitutional, then the grant of rulemaking
26 authority and any rule proposed or adopted after August 28,
27 2005, shall be invalid and void.

41.430. 1. **This section shall be known and may be
2 cited as "The Supporting Missouri Servicemen and Women Act".**

3 2. Officers, warrant officers and enlisted personnel
4 of the organized militia on active duty in the service of
5 the state shall receive as compensation the same pay,
6 longevity, and allowances as are or may be provided for
7 members of like grade and branch of service in the Armed
8 Forces of the United States[.], **except:**

9 (1) Members of the organized militia serving on active
10 duty shall receive as a minimum the daily rate equivalent to
11 the grade level of E5 with maximum longevity and with
12 dependents;

13 (2) **Members of the organized militia serving on active
14 duty in service of the state for more than thirty days shall**

15 **receive a monthly allowance for any premiums for coverage of**
16 **the member under the TRICARE program of the United States**
17 **Department of Defense or under any other government-**
18 **sponsored insurance program during the period of active duty.**

41.475. 1. The governor is hereby authorized to
2 request volunteers of the organized militia to assist
3 federal law enforcement authorities within or outside the
4 state, or to assist federal, state or local law enforcement
5 authorities within this state, and order such volunteers to
6 duty for the purpose of providing assistance in drug
7 interdiction and counter-drug activities and operation and
8 maintenance of equipment and facilities for such purposes
9 pursuant to plans adopted and funding assistance received
10 under the provisions of 32 U.S.C. 112.

11 2. The governor may delegate the authority conferred
12 by this section to the adjutant general, but the governor
13 shall retain sole authority to approve any and all plans
14 submitted to the Secretary of Defense under 32 U.S.C. 112.
15 The adjutant general shall ensure that all directives and
16 policies of the Department of Defense and National Guard
17 Bureau are followed. Personnel assisting in such activities
18 shall obey and execute the instructions of the civil
19 authorities charged by law with responsibility for law
20 enforcement.

21 3. **The adjutant general is hereby authorized to**
22 **present, in the name of the state of Missouri, a Missouri**
23 **National Guard counterdrug program ribbon, which shall be of**
24 **suitable design, as may be determined by the adjutant**
25 **general, to individual members of the Missouri National**
26 **Guard who have participated in the counterdrug program. The**
27 **period of eligibility shall be from January 1, 1989, to a**
28 **future date to be determined by the adjutant general or the**

29 cessation of the counterdrug program. No Missouri National
30 Guard counterdrug program ribbon shall be awarded to or
31 retained by any person whose entire service shall not have
32 been honorable. If a member qualifies for the Missouri
33 National Guard counterdrug program ribbon but dies before
34 making a request or before receipt, then the Missouri
35 National Guard counterdrug program ribbon may be requested
36 by and presented to the surviving primary next of kin. The
37 adjutant general shall adopt policies and operating
38 regulations concerning only its internal management of this
39 Missouri National Guard counterdrug program ribbon, which
40 need not be published in the Missouri Register or the code
41 of state regulations under chapter 536, but these
42 regulations shall be available for public inspection and
43 review.

41.477. 1. There is hereby created in the state
2 treasury the "Missouri National Guard Counterdrug Revolving
3 Fund", which shall consist of all moneys received by the
4 Missouri National Guard through federal asset forfeiture
5 programs, including, but not limited to, the United States
6 Department of Justice Asset Forfeiture Program, the United
7 States Department of the Treasury Asset Forfeiture Program,
8 and any successor programs or funds established by the
9 federal government for the distribution of seized or
10 forfeited assets. The Missouri National Guard counterdrug
11 revolving fund shall be administered by the adjutant
12 general. The state treasurer shall be custodian of the
13 Missouri National Guard counterdrug revolving fund. In
14 accordance with sections 30.170 and 30.180, the state
15 treasurer may approve disbursements. The Missouri National
16 Guard counterdrug revolving fund shall be a dedicated fund
17 and moneys in the fund shall be used by the adjutant general

18 solely for purposes authorized by the federal programs from
19 which the moneys originated. Moneys in the Missouri
20 National Guard counterdrug revolving fund shall not be
21 utilized to supplant, decrease, or otherwise diminish any
22 state appropriations or allocations otherwise provided for
23 the Missouri National Guard's standard operations,
24 personnel, or infrastructure. Notwithstanding the
25 provisions of section 33.080 to the contrary, moneys
26 remaining in the Missouri National Guard counterdrug
27 revolving fund at the end of any biennium shall not revert
28 to the credit of the general revenue fund. The state
29 treasurer shall invest moneys in the Missouri National Guard
30 counterdrug revolving fund in the same manner as other funds
31 are invested. Any interest and moneys earned on such
32 investments shall be credited to the Missouri National Guard
33 counterdrug revolving fund.

34 2. Participation in federal asset forfeiture programs
35 shall be at the discretion of the adjutant general. Upon
36 electing to participate, the Missouri National Guard shall
37 comply with the terms of an equitable sharing agreement and
38 certificate of the federal asset forfeiture program,
39 including, but not limited to, the United States Department
40 of Justice Asset Forfeiture Program and the United States
41 Department of the Treasury Asset Forfeiture Program, or any
42 successor agreement or certification required by the federal
43 government.

41.598. The adjutant general is hereby authorized to
2 present, in the name of the state of Missouri, a Missouri
3 National Guard homeland response force program ribbon, which
4 shall be of suitable design, as may be determined by the
5 adjutant general, to individual members of the Missouri
6 National Guard who have participated in the homeland

7 response force program. The period of eligibility shall be
8 from January 1, 2012, to a future date to be determined by
9 the adjutant general or the cessation of the homeland
10 response force program. No Missouri National Guard homeland
11 response force program ribbon shall be awarded to or
12 retained by any person whose entire service shall not have
13 been honorable. If a member qualifies for the Missouri
14 National Guard homeland response force ribbon but dies
15 before making a request or before receipt, then the Missouri
16 National Guard homeland response force program ribbon may be
17 requested by and presented to the surviving primary next of
18 kin. The adjutant general shall adopt policies and
19 operating regulations concerning only its internal
20 management of this Missouri National Guard homeland response
21 force program ribbon, which need not be published in the
22 Missouri Register or the code of state regulations under
23 chapter 536, but these regulations shall be available for
24 public inspection and review.

41.599. The adjutant general is hereby authorized to
2 present, in the name of the state of Missouri, a Missouri
3 National Guard engineer explosive ordnance clearance agent
4 ribbon, which shall be of suitable design, as may be
5 determined by the adjutant general, to individual members of
6 the Missouri National Guard who have participated in an
7 engineer explosive ordnance clearance agent course. The
8 period of eligibility shall be from January 1, 2012, to a
9 future date to be determined by the adjutant general or the
10 cessation of the engineer explosive ordnance clearance agent
11 course. No Missouri National Guard engineer explosive
12 ordnance clearance agent ribbon shall be awarded to or
13 retained by any person whose entire service shall not have
14 been honorable. If a member qualifies for the Missouri

15 National Guard engineer explosive ordnance clearance agent
16 ribbon but dies before making a request or before receipt,
17 then the Missouri National Guard engineer explosive ordnance
18 clearance agent ribbon may be requested by and presented to
19 the surviving primary next of kin. The adjutant general
20 shall adopt policies and operating regulations concerning
21 only its internal management of this Missouri National Guard
22 engineer explosive ordnance clearance agent ribbon, which
23 need not be published in the Missouri Register or the code
24 of state regulations under chapter 536, but these
25 regulations shall be available for public inspection and
26 review.

41.1015. Sections 41.1015 to 41.1018 shall be known
2 and may be cited as the "Cybersecurity Mission Act".

41.1016. As used in sections 41.1015 to 41.1018, the
2 following terms mean:

3 (1) "Critical infrastructure facility", the same
4 meaning as such term is defined in section 569.086;

5 (2) "Cyber-attack prevention", proactive measures and
6 strategies implemented to identify, reduce, and eliminate
7 vulnerabilities in information systems, including, but not
8 limited to, risk assessments, employee training, system
9 updates, firewalls, encryption, and access controls, with
10 the goal of preventing unauthorized access or malicious
11 activities;

12 (3) "Cyber-attack response", actions taken during and
13 immediately following a cybersecurity incident or cyber
14 attack to contain, mitigate, and remediate the effects of
15 the incident, including, but not limited to, incident
16 reporting, forensic analysis, system isolation, and
17 communication with affected parties;

18 (4) "Cyber-attack support", assistance provided to
19 parties or entities affected by a cybersecurity incident,
20 including, but not limited to, technical aid, recovery of
21 data and systems, mitigation efforts, and guidance on
22 improving future cybersecurity measures;

23 (5) "Cybersecurity", the practice of protecting
24 networks, systems, devices, data, and information from
25 unauthorized access, disruption, destruction, or theft,
26 through the implementation of policies, procedures,
27 technologies, and practices designed to ensure the
28 confidentiality, integrity, reliability, and availability of
29 the networks, systems, devices, data, and information;

30 (6) "Governing body", the same meaning as such term is
31 defined in section 67.750;

32 (7) "Law enforcement agency", the same meaning as such
33 term is defined in section 590.1040;

34 (8) "Political subdivision", the same meaning as such
35 term is defined in section 67.750;

36 (9) "Public college and university", the same meaning
37 as the term "public colleges and universities" is defined in
38 section 173.355;

39 (10) "Utility company", the same meaning as such term
40 is defined in section 393.550.

41.1017. 1. Upon the request of the director of the
2 department of public safety or his or her designee, the
3 Missouri National Guard may enter into agreements with a
4 party or parties, pertaining to rendering aid related to
5 cybersecurity, cyber-attack prevention, cyber-attack
6 response, and cyber-attack support activities for this state
7 or for a political subdivision, governing body, public
8 college and university, law enforcement agency, utility
9 company, and critical infrastructure facility of this state,

10 but under no circumstances shall the Missouri National Guard
11 violate the civil liberties or constitutional rights of any
12 United States citizen or access, modify, scan, control, or
13 view content contained within any civilian-owned system,
14 device, telephone, computer, communications, or network
15 without the consent of the owner explicitly and
16 conspicuously given to the Missouri National Guard.

17 2. The adjutant general may activate members of the
18 Missouri National Guard, on state orders, to carry out the
19 rendering of aid covered under subsection 1 of this section.

20 3. The adjutant general may charge and may receive
21 reimbursement for expenses incurred by the Missouri National
22 Guard, related to rendering aid pursuant to subsection 1 of
23 this section. The adjutant general shall determine when
24 activating members of the Missouri National Guard, on state
25 orders, whether expenses related to rendering aid pursuant
26 to subsection 1 of this section shall be collected through
27 reimbursement or charge prior to the time the services are
28 rendered. If expenses are collected by charge prior to the
29 time the services are rendered and the amount of such
30 expense cannot be readily determined, then the adjutant
31 general shall receive, from the requesting party, a deposit
32 based upon the likely amount of such expense, and the
33 balance of such expense shall be payable immediately upon
34 ascertainment of the proper amount of said expense.

35 4. There is hereby created in the state treasury the
36 "Missouri National Guard Cybersecurity Revolving Fund",
37 which shall consist of:

- 38 (1) Moneys appropriated by the general assembly;
39 (2) Moneys received as a charge for expenses incurred
40 by the Missouri National Guard, related to rendering aid
41 pursuant to subsection 1 of this section; and

42 (3) Moneys received as reimbursement for expenses
43 incurred by the Missouri National Guard, related to
44 rendering aid pursuant to subsection 1 of this section.

45 The Missouri National Guard cybersecurity revolving fund
46 shall be administered by the adjutant general. The state
47 treasurer shall be custodian of the Missouri National Guard
48 cybersecurity revolving fund. In accordance with sections
49 30.170 and 30.180, the state treasurer may approve
50 disbursements. The Missouri National Guard cybersecurity
51 revolving fund shall be a dedicated fund and moneys in the
52 fund shall be used solely by the adjutant general for the
53 purpose of rendering aid pursuant to subsection 1 of this
54 section. Notwithstanding the provisions of section 33.080
55 to the contrary, moneys remaining in the Missouri National
56 Guard cybersecurity revolving fund at the end of any
57 biennium shall not revert to the credit of the general
58 revenue fund. The state treasurer shall invest moneys in
59 the Missouri National Guard cybersecurity revolving fund in
60 the same manner as other funds are invested. Any interest
61 and moneys earned on such investments shall be credited to
62 the Missouri National Guard cybersecurity revolving fund.

 41.1018. The adjutant general shall administer the
2 provisions of sections 41.1015 to 41.1018, and may adopt all
3 rules and regulations necessary to administer the provisions
4 of sections 41.1015 to 41.1018. Any rule or portion of a
5 rule, as that term is defined in section 536.010, that is
6 created under the authority delegated in sections 41.1015 to
7 41.1018 shall become effective only if it complies with and
8 is subject to all of the provisions of chapter 536 and, if
9 applicable, section 536.028. Sections 41.1015 to 41.1018
10 and chapter 536 are nonseverable and if any of the powers

11 vested with the general assembly pursuant to chapter 536 to
12 review, to delay the effective date, or to disapprove and
13 annul a rule are subsequently held unconstitutional, then
14 the grant of rulemaking authority and any rule proposed or
15 adopted after August 28, 2026, shall be invalid and void.

41.1030. 1. As used in this section, the following
2 terms mean:

3 (1) "Department", the Missouri department of the
4 National Guard;

5 (2) "Living donation period", the period in which a
6 member who chooses to become a living organ donor completes
7 all phases of the living donor process deemed medically
8 necessary for a successful living donation including, but
9 not limited to, the testing, surgical, and recovery phases;

10 (3) "Member", a member of the Missouri National Guard;

11 (4) "Program", the Missouri guaranteed inclusive
12 voluntary exceptional service (MO GIVES) program established
13 in subsection 2 of this section.

14 2. Subject to appropriation, the department shall
15 establish a program for members who choose to become living
16 organ donors to receive living donor medical orders for
17 purposes of remaining on paid status during the living
18 donation period, to be known as the "Missouri Guaranteed
19 Inclusive Voluntary Exceptional Service (MO GIVES) Program".

20 3. Any member seeking to become a living organ donor
21 may apply to participate in the program. The department
22 shall approve a member's participation in the program if
23 sufficient funds are available and the member:

24 (1) Is in either Troop Program Unit (TPU) status or
25 Individual Ready Reserve (IRR) status;

26 (2) Is in good standing with the department;

27 (3) Either:

28 (a) Is not eligible for living donor paid leave from
29 the member's employer, whether due to the lack of such
30 employer benefit or the failure to satisfy the eligibility
31 requirements; or

32 (b) Elects not to use any such employer-based benefit
33 available to the member;

34 (4) Specifies the type of donation to be made, whether
35 directed to a specific individual, nondirected, or paired;
36 and

37 (5) Agrees to undergo the procurement operation at a
38 health care facility approved as a provider of continuing
39 education points for transplant certification by the
40 American Board for Transplant Certification.

41 4. Upon approval of a member's application, the
42 department shall issue a living donor medical order for the
43 member. The order shall:

44 (1) Guarantee paid leave for the member for the living
45 donation period. The period of paid leave guaranteed under
46 the order shall not exceed forty-five days unless an
47 extension of time is deemed medically necessary by the
48 primary surgical and medical recovery team;

49 (2) Exempt the member from any requirement to use
50 accrued annual or medical leave for the paid living donation
51 period guaranteed under the order; and

52 (3) Provide a per diem allowance and a basic allowance
53 for housing during the paid living donation period
54 guaranteed under the order based on the member's rank,
55 region as determined by the zip code of the member's home of
56 record, and dependent status.

57 5. Any organ donated through participation in the
58 program may be transported outside this state to the
59 ultimate recipient.

60 6. Benefits under the program shall be provided
61 through the fund established in subsection 7 of this section.

62 7. (1) There is hereby created in the state treasury
63 the "MO GIVES Fund", which shall consist of moneys
64 appropriated to it by the general assembly and any gifts,
65 contributions, grants, or bequests received from federal,
66 private, or other sources. The state treasurer shall be
67 custodian of the fund. In accordance with sections 30.170
68 and 30.180, the state treasurer may approve disbursements.
69 The fund shall be a dedicated fund and, upon appropriation,
70 moneys in this fund shall be used solely to provide benefits
71 under the program established in this section.

72 (2) Notwithstanding the provisions of section 33.080
73 to the contrary, any moneys remaining in the fund at the end
74 of the biennium shall not revert to the credit of the
75 general revenue fund.

76 (3) The state treasurer shall invest moneys in the
77 fund in the same manner as other funds are invested. Any
78 interest and moneys earned on such investments shall be
79 credited to the fund.

80 8. The department may promulgate all necessary rules
81 and regulations for the administration of this section. Any
82 rule or portion of a rule, as that term is defined in
83 section 536.010, that is created under the authority
84 delegated in this section shall become effective only if it
85 complies with and is subject to all of the provisions of
86 chapter 536 and, if applicable, section 536.028. This
87 section and chapter 536 are nonseverable and if any of the
88 powers vested with the general assembly pursuant to chapter
89 536 to review, to delay the effective date, or to disapprove
90 and annul a rule are subsequently held unconstitutional,

91 then the grant of rulemaking authority and any rule proposed
92 or adopted after August 28, 2026, shall be invalid and void.

42.028. 1. As used in this section, the following
2 terms mean:

3 (1) "Compensation", any money, thing of value, or
4 economic benefit conferred on, or received by, any person in
5 return for services rendered, or to be rendered, by himself
6 or herself or another;

7 (2) "Person", any natural person, corporation, trust,
8 partnership, incorporated or unincorporated association, or
9 any other legal entity;

10 (3) "Veterans benefits matter", the preparation,
11 presentation, or prosecution of any claim affecting any
12 person who has filed or expressed an intent to file a claim
13 for any benefit, program, service, commodity, function,
14 status, or entitlement to which is determined to pertain to
15 veterans, dependents of veterans, survivors of veterans, or
16 any other individual eligible for such benefits under the
17 laws and regulations administered by the United States
18 Department of Veterans Affairs or the Missouri veterans'
19 commission. The term "veterans benefits matter" shall not
20 include a housing loan under 38 U.S.C. Section 3710, et seq.

21 2. No person shall receive compensation for referring
22 any individual to another person to advise or assist the
23 individual with any veterans benefits matter.

24 3. No person shall receive compensation for any
25 services rendered in connection with any claim filed within
26 the one-year presumptive period of active-duty release.

27 4. A person seeking to receive compensation for
28 advising, assisting, or consulting with any individual in
29 connection with any veterans benefits matter shall, before
30 rendering any services, memorialize the specific terms,

31 under which the amount to be paid will be determined, in a
32 written agreement signed by both parties. Such compensation
33 shall be purely contingent upon an increase in benefits
34 awarded, and if successful, compensation shall not exceed
35 five times the amount of the monthly increase in benefits
36 awarded based on the claim. Initial or nonrefundable fees
37 or charges are prohibited.

38 5. A person seeking to receive compensation for
39 advising, assisting, or consulting with any individual with
40 any veterans benefits matter shall not utilize a medical
41 professional with whom the person has an employment or
42 business relationship for a secondary medical exam.

43 6. No person shall guarantee, either directly or by
44 implication, a successful outcome, that any individual is
45 certain to receive specific veterans' benefits, or that any
46 individual is certain to receive a specific level,
47 percentage, or amount of veterans' benefits.

48 7. (1) No person shall advise, assist, or consult for
49 compensation with any individual concerning any veterans
50 benefits matter without clearly providing, at the outset of
51 the business relationship, the following disclosure, both
52 orally and in writing:

53 "This business is not sponsored by, or
54 affiliated with, the United States Department of
55 Veterans Affairs or the Missouri Veterans'
56 Commission, or any other federally chartered
57 veterans' service organization. Other
58 organizations, including, but not limited to,
59 the Missouri Veterans' Commission, a local
60 veterans' service organization, and other
61 federally chartered veterans' service
62 organizations, may be able to provide you with

63 this service free of charge. Products or
64 services offered by this business are not
65 necessarily endorsed by any of these
66 organizations. You may qualify for other
67 veterans' benefits beyond the benefits for which
68 you are receiving services here."

69 (2) The written disclosure shall appear in at least
70 twelve-point font and shall appear on the first page of the
71 agreement. The individual shall verbally acknowledge
72 understanding of the oral disclosure and shall sign the
73 document in which the written disclosure appears, to
74 represent understanding of these provisions. The person
75 offering services shall retain a copy of the written
76 disclosure while providing veterans' benefits services for
77 compensation to the individual and for at least one year
78 after the date on which the service relationship terminates.

79 8. Persons engaging in the preparation of an initial
80 claim for a fee shall not:

81 (1) Utilize international call centers or data centers
82 for processing veterans' personal information; nor

83 (2) Gain direct access to any personal medical,
84 financial, or governmental benefits login, username, or
85 password information.

86 9. A violation of this section shall constitute an
87 unlawful practice under section 407.020 and any action
88 authorized in sections 407.010 to 407.130 may be taken.

42.300. 1. There is hereby created in the state
2 treasury the "Veterans Commission Capital Improvement Trust
3 Fund" which shall consist of money collected under section
4 313.835. The state treasurer shall administer the veterans
5 commission capital improvement trust fund, and the moneys in

6 such fund shall be used solely, upon appropriation, by the
7 Missouri [veterans] **veterans'** commission for:

8 (1) The construction, maintenance or renovation or
9 equipment needs of veterans' homes in this state;

10 (2) The construction, maintenance, renovation,
11 equipment needs and operation of veterans' cemeteries in
12 this state;

13 (3) Fund transfers to Missouri veterans' homes fund
14 established under the provisions of section 42.121, as
15 necessary to maintain solvency of the fund;

16 (4) Fund transfers to any municipality with a
17 population greater than four hundred thousand and located in
18 part of a county with a population greater than six hundred
19 thousand in this state which has established a fund for the
20 sole purpose of the restoration, renovation and maintenance
21 of a memorial or museum or both dedicated to World War I.
22 Appropriations from the veterans commission capital
23 improvement trust fund to such memorial fund shall be
24 provided only as a one-time match for other funds devoted to
25 the project and shall not exceed five million dollars.
26 Additional appropriations not to exceed ten million dollars
27 total may be made from the veterans commission capital
28 improvement trust fund as a match to other funds for the new
29 construction or renovation of other facilities dedicated as
30 veterans' memorials in the state. All appropriations for
31 renovation, new construction, reconstruction, and
32 maintenance of veterans' memorials shall be made only for
33 applications received by the Missouri [veterans] **veterans'**
34 commission prior to July 1, 2004;

35 (5) The issuance of matching fund grants for veterans'
36 service officer programs to any federally chartered
37 veterans' organization or municipal government agency that

38 is certified by the Veterans Administration to process
39 veteran claims within the Veterans Administration System;
40 provided that such veterans' organization has maintained a
41 veterans' service officer presence within the state of
42 Missouri for the three-year period immediately preceding the
43 issuance of any such grant. A total of one million five
44 hundred thousand dollars in grants shall be made available
45 annually for service officers and joint training and
46 outreach between veterans' service organizations and the
47 Missouri [veterans] veterans' commission with grants being
48 issued in July of each year. Application for the matching
49 grants shall be made through and approved by the Missouri
50 [veterans] veterans' commission based on the requirements
51 established by the commission;

52 (6) For payment of Missouri National Guard and
53 Missouri [veterans] veterans' commission expenses associated
54 with providing medals, medallions, and certificates in
55 recognition of service in the Armed Forces of the United
56 States [during World War II, the Korean Conflict, and the
57 Vietnam War under sections 42.170 to 42.226] **for any**
58 **conflict, war, operation, or similar incident identified**
59 **under chapter 42.** Any funds remaining from the medals,
60 medallions, and certificates shall not be transferred to any
61 other fund and shall only be utilized for the awarding of
62 future medals, medallions, and certificates in recognition
63 of service in the Armed Forces;

64 (7) Fund transfers totaling ten million dollars to any
65 municipality with a population greater than three hundred
66 fifty thousand inhabitants and located in part in a county
67 with a population greater than six hundred thousand
68 inhabitants and with a charter form of government, for the
69 sole purpose of the construction, restoration, renovation

70 and maintenance of a memorial or museum or both dedicated to
71 World War I; and

72 (8) The administration of the Missouri **[veterans]**
73 **veterans'** commission.

74 2. Any interest which accrues to the fund shall remain
75 in the fund and shall be used in the same manner as moneys
76 which are transferred to the fund under this section.

77 Notwithstanding the provisions of section 33.080 to the
78 contrary, moneys in the veterans commission capital
79 improvement trust fund at the end of any biennium shall not
80 be transferred to the credit of the general revenue fund.

81 3. Upon request by the **[veterans] Missouri veterans'**
82 commission, the general assembly may appropriate moneys from
83 the veterans commission capital improvement trust fund to
84 the Missouri National Guard trust fund to support the
85 activities described in section 41.958.

42.310. 1. There is hereby created within the state
2 adjutant general's office the "Operation Iraqi Freedom and
3 Operation New Dawn Medallion Program". Every veteran who
4 honorably served on active duty in the United States
5 military service at any time beginning March 19, 2003, and
6 ending December 15, 2011, shall be entitled to receive an
7 Operation Iraqi Freedom and Operation New Dawn medallion,
8 medal, and certificate of appreciation under this section,
9 provided that:

10 (1) Such veteran is a legal resident of this state or
11 was a legal resident of this state at the time he or she
12 entered or was discharged from military service or at the
13 time of his or her death or such veteran served in a unit of
14 the Missouri National Guard regardless of whether such
15 veteran is or ever was a legal resident of this state; and

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

20 2. The Operation Iraqi Freedom and Operation New Dawn
21 medallion, medal, and certificate shall be awarded
22 regardless of whether such veteran served within the United
23 States or in a foreign country. The medallion, medal, and
24 certificate shall be awarded regardless of whether such
25 veteran was under eighteen years of age at the time of
26 enlistment.

27 3. **The following persons may apply for an Operation**
28 **Iraqi Freedom and Operation New Dawn medallion, medal, and**
29 **certificate under this section:**

30 (1) Any veteran who is entitled to an Operation Iraqi
31 Freedom and Operation New Dawn medallion, medal, and
32 certificate under subsection 1 of this section;

33 (2) Any spouse or eldest living survivor of a deceased
34 veteran who would be entitled to an Operation Iraqi Freedom
35 and Operation New Dawn medallion, medal, and certificate
36 under subsection 1 of this section but who died prior to
37 having made application for such medallion, medal, and
38 certificate.

39 4. If any spouse or eldest living survivor applies for
40 the Operation Iraqi Freedom and Operation New Dawn
41 medallion, medal, and certificate under this section or if
42 any veteran dies after applying for an Operation Iraqi
43 Freedom and Operation New Dawn medallion, medal, and
44 certificate under this section and such veteran would have
45 been entitled to the Operation Iraqi Freedom and Operation
46 New Dawn medallion, medal, and certificate, the adjutant
47 general shall give the Operation Iraqi Freedom and Operation

48 New Dawn medallion, medal, and certificate to the spouse or
49 eldest living survivor of the deceased veteran.

50 5. The Missouri veterans' commission shall design the
51 form of the Operation Iraqi Freedom and Operation New Dawn
52 medallion, medal, and certificate and forward the approved
53 designs to the adjutant general for distribution pursuant to
54 sections 42.310 to 42.311. It is the intent of the general
55 assembly to create statewide involvement in the design of
56 these symbols in recognition of this historic endeavor.
57 Therefore, in designing the forms, the Missouri veterans'
58 commission may solicit potential designs from elementary and
59 secondary schools, veterans' groups, civic organizations, or
60 any other interested parties, and may select the best design
61 from among such solicited designs, or may select another
62 design.

63 6. For purposes of this section, the term "veteran"
64 means any person defined as a veteran by the United States
65 Department of Veterans Affairs or its successor agency.

 42.311. 1. Except as otherwise provided in sections
2 42.310 to 42.311, the adjutant general shall administer the
3 provisions of sections 42.310 to 42.311, and may adopt all
4 rules and regulations necessary to administer the provisions
5 of sections 42.310 to 42.311. Any rule or portion of a
6 rule, as that term is defined in section 536.010, that is
7 created under the authority delegated in sections 42.310 to
8 42.311 shall become effective only if it complies with and
9 is subject to all of the provisions of chapter 536 and, if
10 applicable, section 536.028. Sections 42.310 to 42.311 and
11 chapter 536 are nonseverable and if any of the powers vested
12 with the general assembly pursuant to chapter 536 to review,
13 to delay the effective date, or to disapprove and annul a
14 rule are subsequently held unconstitutional, then the grant

15 of rulemaking authority and any rule proposed or adopted
16 after August 28, 2026, shall be invalid and void.

17 2. The adjutant general shall determine as
18 expeditiously as possible the persons who are entitled to an
19 Operation Iraqi Freedom and Operation New Dawn medallion,
20 medal, and certificate under sections 42.310 to 42.311 and
21 distribute the medallions, medals, and certificates as
22 provided in sections 42.310 to 42.311. Applications for the
23 Operation Iraqi Freedom and Operation New Dawn medallion,
24 medal, and certificate shall be filed with the office of the
25 adjutant general at any time after August 28, 2026, on forms
26 prescribed and furnished by the office of the adjutant
27 general. The adjutant general shall approve all
28 applications that are in order, and shall cause an Operation
29 Iraqi Freedom and Operation New Dawn medallion, medal, and
30 certificate to be prepared for each approved veteran in the
31 form created by the Missouri veterans' commission under
32 section 42.310. The medallions, medals, and certificates
33 shall be awarded until the supply of medallions, medals, and
34 certificates is exhausted. The adjutant general shall
35 notify the general assembly when such supply totals less
36 than one hundred.

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

11 (1) Such veteran is a legal resident of this state or
12 was a legal resident of this state at the time he or she
13 entered or was discharged from military service or at the
14 time of his or her death, or such veteran served in a unit
15 of the Missouri National Guard regardless of whether such
16 veteran is or ever was a legal resident of this state; and

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

21 2. The Operation Enduring Freedom, Operation Freedom's
22 Sentinel, and Operation Allies Refuge medallion, medal, and
23 certificate shall be awarded regardless of whether such
24 veteran served within the United States or in a foreign
25 country. The medallion, medal, and certificate shall be
26 awarded regardless of whether such veteran was under
27 eighteen years of age at the time of enlistment.

28 **3. The following persons may apply for an Operation**
29 **Enduring Freedom, Operation Freedom's Sentinel, and**
30 **Operation Allies Refuge Program medallion, medal, and**
31 **certificate under this section:**

32 (1) Any veteran who is entitled to an Operation
33 Enduring Freedom, Operation Freedom's Sentinel, and
34 Operation Allies Refuge Program medallion, medal, and
35 certificate under subsection 1 of this section;

36 (2) Any spouse or eldest living survivor of a deceased
37 veteran who would be entitled to an Operation Enduring
38 Freedom, Operation Freedom's Sentinel, and Operation Allies
39 Refuge Program medallion, medal, and certificate under
40 subsection 1 of this section but who died prior to having
41 made application for such medallion, medal, and certificate.

42 4. If any spouse or eldest living survivor applies for
43 the Operation Enduring Freedom, Operation Freedom's
44 Sentinel, and Operation Allies Refuge Program medallion,
45 medal, and certificate under this section or if any veteran
46 dies after applying for an Operation Enduring Freedom,
47 Operation Freedom's Sentinel, and Operation Allies Refuge
48 Program medallion, medal, and certificate under this section
49 and such veteran would have been entitled to the Operation
50 Enduring Freedom, Operation Freedom's Sentinel, and
51 Operation Allies Refuge Program medallion, medal, and
52 certificate, the adjutant general shall give the Operation
53 Enduring Freedom, Operation Freedom's Sentinel, and
54 Operation Allies Refuge Program medallion, medal, and
55 certificate to the spouse or eldest living survivor of the
56 deceased veteran.

57 5. The Missouri veterans' commission shall design the
58 form of the Operation Enduring Freedom, Operation Freedom's
59 Sentinel, and Operation Allies Refuge Program medallion,
60 medal, and certificate and forward the approved designs to
61 the adjutant general for distribution pursuant to sections
62 42.312 to 42.313. It is the intent of the general assembly
63 to create statewide involvement in the design of these
64 symbols in recognition of this historic endeavor.
65 Therefore, in designing the forms, the Missouri veterans'
66 commission may solicit potential designs from elementary and
67 secondary schools, veterans' groups, civic organizations, or
68 any other interested parties, and may select the best design
69 from among such solicited designs, or may select another
70 design.

71 6. For purposes of this section, **the term** "veteran"
72 means any person defined as a veteran by the United States
73 Department of Veterans Affairs or its successor agency.

42.313. 1. Except as otherwise provided in sections
2 42.312 to 42.313, the adjutant general shall administer the
3 provisions of sections 42.312 to 42.313, and may adopt all
4 rules and regulations necessary to administer the provisions
5 of sections 42.312 to 42.313. Any rule or portion of a
6 rule, as that term is defined in section 536.010, that is
7 created under the authority delegated in sections 42.312 to
8 42.313 shall become effective only if it complies with and
9 is subject to all of the provisions of chapter 536 and, if
10 applicable, section 536.028. Sections 42.312 to 42.313 and
11 chapter 536 are nonseverable and if any of the powers vested
12 with the general assembly pursuant to chapter 536 to review,
13 to delay the effective date, or to disapprove and annul a
14 rule are subsequently held unconstitutional, then the grant
15 of rulemaking authority and any rule proposed or adopted
16 after August 28, 2026, shall be invalid and void.

17 2. The adjutant general shall determine as
18 expeditiously as possible the persons who are entitled to an
19 Operation Enduring Freedom, Operation Freedom's Sentinel,
20 and Operation Allies Refuge Program medallion, medal, and
21 certificate under sections 42.312 to 42.313 and distribute
22 the medallions, medals, and certificates as provided in
23 sections 42.312 to 42.313. Applications for the Operation
24 Enduring Freedom, Operation Freedom's Sentinel, and
25 Operation Allies Refuge Program medallion, medal, and
26 certificate shall be filed with the office of the adjutant
27 general at any time after August 28, 2026, on forms
28 prescribed and furnished by the office of the adjutant
29 general. The adjutant general shall approve all
30 applications that are in order, and shall cause an Operation
31 Enduring Freedom, Operation Freedom's Sentinel, and
32 Operation Allies Refuge Program medallion, medal, and

33 certificate to be prepared for each approved veteran in the
34 form created by the Missouri veterans' commission under
35 section 42.312. The medallions, medals, and certificates
36 shall be awarded until the supply of medallions, medals, and
37 certificates is exhausted. The adjutant general shall
38 notify the general assembly when such supply totals less
39 than one hundred.

42.315. 1. There is hereby created within the state
2 adjutant general's office the "Operation Desert Shield and
3 Operation Desert Storm Medallion Program". Every veteran
4 who honorably served on active duty in the United States
5 military service at any time beginning August 7, 1990, and
6 ending June 7, 1991, shall be entitled to receive an
7 Operation Desert Shield and Operation Desert Storm
8 medallion, medal, and certificate of appreciation under this
9 section, provided that:

10 (1) Such veteran is a legal resident of this state or
11 was a legal resident of this state at the time he or she
12 entered or was discharged from military service or at the
13 time of his or her death or such veteran served in a unit of
14 the Missouri National Guard regardless of whether such
15 veteran is or ever was a legal resident of this state; and

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

20 2. The Operation Desert Shield and Operation Desert
21 Storm medallion, medal, and certificate shall be awarded
22 regardless of whether such veteran served within the United
23 States or in a foreign country. The medallion, medal, and
24 the certificate shall be awarded regardless of whether such

25 veteran was under eighteen years of age at the time of
26 enlistment.

27 3. The following persons may apply for an Operation
28 Desert Shield and Operation Desert Storm medallion, medal,
29 and certificate under this section:

30 (1) Any veteran who is entitled to an Operation Desert
31 Shield and Operation Desert Storm medallion, medal, and
32 certificate under subsection 1 of this section;

33 (2) Any spouse or eldest living survivor of a deceased
34 veteran who would be entitled to an Operation Desert Shield
35 and Operation Desert Storm medallion, medal, and certificate
36 under subsection 1 of this section but who died prior to
37 having made application for such medallion, medal, and
38 certificate.

39 4. If any spouse or eldest living survivor applies for
40 the Operation Desert Shield and Operation Desert Storm
41 medallion, medal, and certificate under this section or if
42 any veteran dies after applying for an Operation Desert
43 Shield and Operation Desert Storm medallion, medal, and
44 certificate under this section and such veteran would have
45 been entitled to the Operation Desert Shield and Operation
46 Desert Storm medallion, medal, and certificate, the adjutant
47 general shall give the Operation Desert Shield and Operation
48 Desert Storm medallion, medal, and certificate to the spouse
49 or eldest living survivor of the deceased veteran.

50 5. The Missouri veterans' commission shall design the
51 form of the Operation Desert Shield and Operation Desert
52 Storm medallion, medal, and certificate and forward the
53 approved designs to the adjutant general for distribution
54 pursuant to sections 42.315 to 42.316. It is the intent of
55 the general assembly to create statewide involvement in the
56 design of these symbols in recognition of this historic

57 endeavor. Therefore, in designing the forms, the Missouri
58 veterans' commission may solicit potential designs from
59 elementary and secondary schools, veterans' groups, civic
60 organizations, or any other interested parties, and may
61 select the best design from among such solicited designs, or
62 may select another design.

63 6. For purposes of this section, **the term "veteran"**
64 means any person defined as a veteran by the United States
65 Department of Veterans Affairs or its successor agency.

42.316. 1. Except as otherwise provided in sections
2 42.315 to 42.316, the adjutant general shall administer the
3 provisions of sections 42.315 to 42.316, and may adopt all
4 rules and regulations necessary to administer the provisions
5 of sections 42.315 to 42.316. Any rule or portion of a
6 rule, as that term is defined in section 536.010, that is
7 created under the authority delegated in sections 42.315 to
8 42.316 shall become effective only if it complies with and
9 is subject to all of the provisions of chapter 536 and, if
10 applicable, section 536.028. Sections 42.315 to 42.316 and
11 chapter 536 are nonseverable and if any of the powers vested
12 with the general assembly pursuant to chapter 536 to review,
13 to delay the effective date, or to disapprove and annul a
14 rule are subsequently held unconstitutional, then the grant
15 of rulemaking authority and any rule proposed or adopted
16 after August 28, 2026, shall be invalid and void.

17 2. The adjutant general shall determine as
18 expeditiously as possible the persons who are entitled to an
19 Operation Desert Shield and Operation Desert Storm
20 medallion, medal, and certificate under sections 42.315 to
21 42.316 and distribute the medallions, medals, and
22 certificates as provided in sections 42.315 to 42.316.
23 Applications for the Operation Desert Shield and Operation

24 Desert Storm medallion, medal, and certificate shall be
25 filed with the office of the adjutant general at any time
26 after August 28, 2026, on forms prescribed and furnished by
27 the office of the adjutant general. The adjutant general
28 shall approve all applications that are in order, and shall
29 cause an Operation Desert Shield and Operation Desert Storm
30 medallion, medal, and certificate to be prepared for each
31 approved veteran in the form created by the Missouri
32 veterans' commission under section 42.315. The medallions,
33 medals, and certificates shall be awarded until the supply
34 of medallions, medals, and certificates is exhausted. The
35 adjutant general shall notify the general assembly when such
36 supply totals less than one hundred.

105.265. 1. All officers and employees of this state,
2 or of any department or agency thereof, all members of state
3 retirement systems, and all other public employees of this
4 state who are entitled to life insurance benefits as a state
5 employee or a member of a state retirement system, and who
6 are or become members of the United States Armed Forces or
7 the National Guard and who are called to military service
8 under competent orders from the appropriate military
9 authority in time of active armed warfare shall be entitled
10 to such life insurance benefits for the entire duration of
11 such military deployment, including time periods in excess
12 of twelve months, subject to the terms and conditions of any
13 life insurance policy that may be in place to provide such
14 coverage. Such persons shall be required to pay the cost of
15 such coverage.

16 2. (1) The adjutant general shall be the official
17 sponsor of the state-sponsored life insurance program. The
18 adjutant general shall:

19 (a) Allow, facilitate, and coordinate all efforts to
20 make the state-sponsored life insurance program available to
21 all members of the Missouri National Guard;

22 (b) Provide an opportunity for members of the Missouri
23 National Guard to purchase products of the state-sponsored
24 life insurance program;

25 (c) Allow, facilitate, and coordinate requested
26 allotments with the appropriate United States Property and
27 Fiscal Office for purposes of the state-sponsored life
28 insurance program;

29 (d) Allow representatives of the state-sponsored life
30 insurance program to provide members of the Missouri
31 National Guard with briefings during annual training and
32 inactive duty training periods to educate members on the
33 state-sponsored life insurance program and its benefits; and

34 (e) Allow members of the Missouri National Guard to
35 designate or change beneficiaries under the state-sponsored
36 life insurance program.

37 (2) The Missouri National Guard Association shall
38 select the insurer used to provide the state-sponsored life
39 insurance program.

40 (3) As used in this subsection, the term "state-
41 sponsored life insurance program" means the life insurance
42 program exclusively offered to all members of the Missouri
43 National Guard through the Missouri National Guard
44 Association pursuant to the federal Veterans' Insurance Act
45 of 1974, Pub. L. 93-289.

105.270. 1. All officers and employees of this state,
2 or of any department or agency thereof, or of any county,
3 municipality, school district, or other political
4 subdivision, and all other public employees of this state
5 who are or may become members of the National Guard or of

6 any reserve component of the Armed Forces of the United
7 States, shall be entitled to leave of absence from their
8 respective duties, without loss of time, pay, regular leave,
9 impairment of efficiency rating, or of any other rights or
10 benefits, to which otherwise entitled, for all periods of
11 military services during which they are engaged in the
12 performance of duty or training in the service of this state
13 at the call of the governor and as ordered by the adjutant
14 general without regard to length of time, and for all
15 periods of military services during which they are engaged
16 in the performance of duty in the service of the United
17 States under competent orders for a period not to exceed a
18 total of one hundred [twenty] **sixty** hours in any federal
19 fiscal year.

20 2. Before any payment of salary is made covering the
21 period of the leave the officer or the employee shall file
22 with the appointing authority or supervising agency an
23 official order from the appropriate military authority as
24 evidence of such duty for which military leave pay is
25 granted which order shall contain the certification of the
26 officer or employee's commanding officer of performance of
27 duty in accordance with the terms of such order.

28 3. No member of the organized militia shall be
29 discharged from employment by any of the aforementioned
30 agencies because of being a member of the organized militia,
31 nor shall he be hindered or prevented from performing any
32 militia service he may be called upon to perform by proper
33 authority nor otherwise be discriminated against or
34 dissuaded from enlisting or continuing his service in the
35 militia by threat or injury to him in respect to his
36 employment. Any officer or agent of the aforementioned

37 agencies violating any of the provisions of this section is
38 guilty of a misdemeanor.

39 4. Notwithstanding the provisions of any other
40 administrative rule or law to the contrary, any person
41 entitled to military leave pursuant to the provisions of
42 subsection 1 of this section shall only be charged military
43 leave for any hours which that person would otherwise have
44 been required to work had it not been for such military
45 leave. The minimum charge for military leave shall be one
46 hour and additional charges for military leave shall be in
47 multiples of the minimum charge.

143.121. 1. The Missouri adjusted gross income of a
2 resident individual shall be the taxpayer's federal adjusted
3 gross income subject to the modifications in this section.

4 2. There shall be added to the taxpayer's federal
5 adjusted gross income:

6 (1) The amount of any federal income tax refund
7 received for a prior year which resulted in a Missouri
8 income tax benefit. The amount added pursuant to this
9 subdivision shall not include any amount of a federal income
10 tax refund attributable to a tax credit reducing a
11 taxpayer's federal tax liability pursuant to Public Law 116-
12 136 or 116-260, enacted by the 116th United States Congress,
13 for the tax year beginning on or after January 1, 2020, and
14 ending on or before December 31, 2020, and deducted from
15 Missouri adjusted gross income pursuant to section 143.171.
16 The amount added under this subdivision shall also not
17 include any amount of a federal income tax refund
18 attributable to a tax credit reducing a taxpayer's federal
19 tax liability under any other federal law that provides
20 direct economic impact payments to taxpayers to mitigate
21 financial challenges related to the COVID-19 pandemic, and

22 deducted from Missouri adjusted gross income under section
23 143.171;

24 (2) Interest on certain governmental obligations
25 excluded from federal gross income by 26 U.S.C. Section 103
26 of the Internal Revenue Code, as amended. The previous
27 sentence shall not apply to interest on obligations of the
28 state of Missouri or any of its political subdivisions or
29 authorities and shall not apply to the interest described in
30 subdivision (1) of subsection 3 of this section. The amount
31 added pursuant to this subdivision shall be reduced by the
32 amounts applicable to such interest that would have been
33 deductible in computing the taxable income of the taxpayer
34 except only for the application of 26 U.S.C. Section 265 of
35 the Internal Revenue Code, as amended. The reduction shall
36 only be made if it is at least five hundred dollars;

37 (3) The amount of any deduction that is included in
38 the computation of federal taxable income pursuant to 26
39 U.S.C. Section 168 of the Internal Revenue Code as amended
40 by the Job Creation and Worker Assistance Act of 2002 to the
41 extent the amount deducted relates to property purchased on
42 or after July 1, 2002, but before July 1, 2003, and to the
43 extent the amount deducted exceeds the amount that would
44 have been deductible pursuant to 26 U.S.C. Section 168 of
45 the Internal Revenue Code of 1986 as in effect on January 1,
46 2002;

47 (4) The amount of any deduction that is included in
48 the computation of federal taxable income for net operating
49 loss allowed by 26 U.S.C. Section 172 of the Internal
50 Revenue Code of 1986, as amended, other than the deduction
51 allowed by 26 U.S.C. Section 172(b)(1)(G) and 26 U.S.C.
52 Section 172(i) of the Internal Revenue Code of 1986, as
53 amended, for a net operating loss the taxpayer claims in the

54 tax year in which the net operating loss occurred or carries
55 forward for a period of more than twenty years and carries
56 backward for more than two years. Any amount of net
57 operating loss taken against federal taxable income but
58 disallowed for Missouri income tax purposes pursuant to this
59 subdivision after June 18, 2002, may be carried forward and
60 taken against any income on the Missouri income tax return
61 for a period of not more than twenty years from the year of
62 the initial loss; and

63 (5) For nonresident individuals in all taxable years
64 ending on or after December 31, 2006, the amount of any
65 property taxes paid to another state or a political
66 subdivision of another state for which a deduction was
67 allowed on such nonresident's federal return in the taxable
68 year unless such state, political subdivision of a state, or
69 the District of Columbia allows a subtraction from income
70 for property taxes paid to this state for purposes of
71 calculating income for the income tax for such state,
72 political subdivision of a state, or the District of
73 Columbia;

74 (6) For all tax years beginning on or after January 1,
75 2018, any interest expense paid or accrued in a previous
76 taxable year, but allowed as a deduction under 26 U.S.C.
77 Section 163, as amended, in the current taxable year by
78 reason of the carryforward of disallowed business interest
79 provisions of 26 U.S.C. Section 163(j), as amended. For the
80 purposes of this subdivision, an interest expense is
81 considered paid or accrued only in the first taxable year
82 the deduction would have been allowable under 26 U.S.C.
83 Section 163, as amended, if the limitation under 26 U.S.C.
84 Section 163(j), as amended, did not exist.

85 3. There shall be subtracted from the taxpayer's
86 federal adjusted gross income the following amounts to the
87 extent included in federal adjusted gross income:

88 (1) Interest received on deposits held at a federal
89 reserve bank or interest or dividends on obligations of the
90 United States and its territories and possessions or of any
91 authority, commission or instrumentality of the United
92 States to the extent exempt from Missouri income taxes
93 pursuant to the laws of the United States. The amount
94 subtracted pursuant to this subdivision shall be reduced by
95 any interest on indebtedness incurred to carry the described
96 obligations or securities and by any expenses incurred in
97 the production of interest or dividend income described in
98 this subdivision. The reduction in the previous sentence
99 shall only apply to the extent that such expenses including
100 amortizable bond premiums are deducted in determining the
101 taxpayer's federal adjusted gross income or included in the
102 taxpayer's Missouri itemized deduction. The reduction shall
103 only be made if the expenses total at least five hundred
104 dollars;

105 (2) The portion of any gain, from the sale or other
106 disposition of property having a higher adjusted basis to
107 the taxpayer for Missouri income tax purposes than for
108 federal income tax purposes on December 31, 1972, that does
109 not exceed such difference in basis. If a gain is
110 considered a long-term capital gain for federal income tax
111 purposes, the modification shall be limited to one-half of
112 such portion of the gain;

113 (3) The amount necessary to prevent the taxation
114 pursuant to this chapter of any annuity or other amount of
115 income or gain which was properly included in income or gain
116 and was taxed pursuant to the laws of Missouri for a taxable

117 year prior to January 1, 1973, to the taxpayer, or to a
118 decedent by reason of whose death the taxpayer acquired the
119 right to receive the income or gain, or to a trust or estate
120 from which the taxpayer received the income or gain;

121 (4) Accumulation distributions received by a taxpayer
122 as a beneficiary of a trust to the extent that the same are
123 included in federal adjusted gross income;

124 (5) The amount of any state income tax refund for a
125 prior year which was included in the federal adjusted gross
126 income;

127 (6) The portion of capital gain specified in section
128 135.357 that would otherwise be included in federal adjusted
129 gross income;

130 (7) The amount that would have been deducted in the
131 computation of federal taxable income pursuant to 26 U.S.C.
132 Section 168 of the Internal Revenue Code as in effect on
133 January 1, 2002, to the extent that amount relates to
134 property purchased on or after July 1, 2002, but before July
135 1, 2003, and to the extent that amount exceeds the amount
136 actually deducted pursuant to 26 U.S.C. Section 168 of the
137 Internal Revenue Code as amended by the Job Creation and
138 Worker Assistance Act of 2002;

139 (8) For all tax years beginning on or after January 1,
140 2005, the amount of any income received for military service
141 while the taxpayer serves in a combat zone which is included
142 in federal adjusted gross income and not otherwise excluded
143 therefrom. As used in this section, "combat zone" means any
144 area which the President of the United States by Executive
145 Order designates as an area in which Armed Forces of the
146 United States are or have engaged in combat. Service is
147 performed in a combat zone only if performed on or after the
148 date designated by the President by Executive Order as the

149 date of the commencing of combat activities in such zone,
150 and on or before the date designated by the President by
151 Executive Order as the date of the termination of combatant
152 activities in such zone;

153 (9) For all tax years ending on or after July 1, 2002,
154 with respect to qualified property that is sold or otherwise
155 disposed of during a taxable year by a taxpayer and for
156 which an additional modification was made under subdivision
157 (3) of subsection 2 of this section, the amount by which
158 additional modification made under subdivision (3) of
159 subsection 2 of this section on qualified property has not
160 been recovered through the additional subtractions provided
161 in subdivision (7) of this subsection;

162 (10) For all tax years beginning on or after January
163 1, 2014, the amount of any income received as payment from
164 any program which provides compensation to agricultural
165 producers who have suffered a loss as the result of a
166 disaster or emergency, including the:

- 167 (a) Livestock Forage Disaster Program;
168 (b) Livestock Indemnity Program;
169 (c) Emergency Assistance for Livestock, Honeybees, and
170 Farm-Raised Fish;
171 (d) Emergency Conservation Program;
172 (e) Noninsured Crop Disaster Assistance Program;
173 (f) Pasture, Rangeland, Forage Pilot Insurance Program;
174 (g) Annual Forage Pilot Program;
175 (h) Livestock Risk Protection Insurance Plan;
176 (i) Livestock Gross Margin Insurance Plan;

177 (11) For all tax years beginning on or after January
178 1, 2018, any interest expense paid or accrued in the current
179 taxable year, but not deducted as a result of the limitation
180 imposed under 26 U.S.C. Section 163(j), as amended. For the

181 purposes of this subdivision, an interest expense is
182 considered paid or accrued only in the first taxable year
183 the deduction would have been allowable under 26 U.S.C.
184 Section 163, as amended, if the limitation under 26 U.S.C.
185 Section 163(j), as amended, did not exist;

186 (12) One hundred percent of any retirement benefits
187 received by any taxpayer, **including any survivor benefits**
188 **derived therefrom**, as a result of the taxpayer's service in
189 the Armed Forces of the United States, including reserve
190 components and the National Guard of this state, as defined
191 in 32 U.S.C. Sections 101(3) and 109, and any other military
192 force organized under the laws of this state;

193 (13) For all tax years beginning on or after January
194 1, 2022, one hundred percent of any federal, state, or local
195 grant moneys received by the taxpayer if the grant money was
196 disbursed for the express purpose of providing or expanding
197 access to broadband internet to areas of the state deemed to
198 be lacking such access;

199 (14) (a) For all tax years beginning on or after
200 January 1, 2025, one hundred percent of all income reported
201 as a capital gain for federal income tax purposes by an
202 individual subject to tax pursuant to section 143.011; and

203 (b) For all tax years beginning on or after January
204 first of the tax year following the tax year in which the
205 top rate of tax imposed pursuant to section 143.011 is equal
206 to or less than four and one-half percent, one hundred
207 percent of all income reported as a capital gain for federal
208 income tax purposes by an entity subject to tax pursuant to
209 section 143.071; and

210 (15) For all tax years beginning on or after January
211 1, 2026, the portion of capital gain on the sale or exchange
212 of specie, as that term is defined in section 408.010, that

213 are otherwise included in the taxpayer's federal adjusted
214 gross income.

215 4. There shall be added to or subtracted from the
216 taxpayer's federal adjusted gross income the taxpayer's
217 share of the Missouri fiduciary adjustment provided in
218 section 143.351.

219 5. There shall be added to or subtracted from the
220 taxpayer's federal adjusted gross income the modifications
221 provided in section 143.411.

222 6. In addition to the modifications to a taxpayer's
223 federal adjusted gross income in this section, to calculate
224 Missouri adjusted gross income there shall be subtracted
225 from the taxpayer's federal adjusted gross income any gain
226 recognized pursuant to 26 U.S.C. Section 1033 of the
227 Internal Revenue Code of 1986, as amended, arising from
228 compulsory or involuntary conversion of property as a result
229 of condemnation or the imminence thereof.

230 7. (1) As used in this subsection, "qualified health
231 insurance premium" means the amount paid during the tax year
232 by such taxpayer for any insurance policy primarily
233 providing health care coverage for the taxpayer, the
234 taxpayer's spouse, or the taxpayer's dependents.

235 (2) In addition to the subtractions in subsection 3 of
236 this section, one hundred percent of the amount of qualified
237 health insurance premiums shall be subtracted from the
238 taxpayer's federal adjusted gross income to the extent the
239 amount paid for such premiums is included in federal taxable
240 income. The taxpayer shall provide the department of
241 revenue with proof of the amount of qualified health
242 insurance premiums paid.

243 8. (1) Beginning January 1, 2014, in addition to the
244 subtractions provided in this section, one hundred percent

245 of the cost incurred by a taxpayer for a home energy audit
246 conducted by an entity certified by the department of
247 natural resources under section 640.153 or the
248 implementation of any energy efficiency recommendations made
249 in such an audit shall be subtracted from the taxpayer's
250 federal adjusted gross income to the extent the amount paid
251 for any such activity is included in federal taxable
252 income. The taxpayer shall provide the department of
253 revenue with a summary of any recommendations made in a
254 qualified home energy audit, the name and certification
255 number of the qualified home energy auditor who conducted
256 the audit, and proof of the amount paid for any activities
257 under this subsection for which a deduction is claimed. The
258 taxpayer shall also provide a copy of the summary of any
259 recommendations made in a qualified home energy audit to the
260 department of natural resources.

261 (2) At no time shall a deduction claimed under this
262 subsection by an individual taxpayer or taxpayers filing
263 combined returns exceed one thousand dollars per year for
264 individual taxpayers or cumulatively exceed two thousand
265 dollars per year for taxpayers filing combined returns.

266 (3) Any deduction claimed under this subsection shall
267 be claimed for the tax year in which the qualified home
268 energy audit was conducted or in which the implementation of
269 the energy efficiency recommendations occurred. If
270 implementation of the energy efficiency recommendations
271 occurred during more than one year, the deduction may be
272 claimed in more than one year, subject to the limitations
273 provided under subdivision (2) of this subsection.

274 (4) A deduction shall not be claimed for any otherwise
275 eligible activity under this subsection if such activity
276 qualified for and received any rebate or other incentive

277 through a state-sponsored energy program or through an
278 electric corporation, gas corporation, electric cooperative,
279 or municipally owned utility.

280 9. The provisions of subsection 8 of this section
281 shall expire on December 31, 2020.

282 10. (1) As used in this subsection, the following
283 terms mean:

284 (a) "Beginning farmer", a taxpayer who:

285 a. Has filed at least one but not more than ten
286 Internal Revenue Service Schedule F (Form 1040) Profit or
287 Loss From Farming forms since turning eighteen years of age;

288 b. Is approved for a beginning farmer loan through the
289 USDA Farm Service Agency Beginning Farmer direct or
290 guaranteed loan program;

291 c. Has a farming operation that is determined by the
292 department of agriculture to be new production agriculture
293 but is the principal operator of a farm and has substantial
294 farming knowledge; or

295 d. Has been determined by the department of
296 agriculture to be a qualified family member;

297 (b) "Farm owner", an individual who owns farmland and
298 disposes of or relinquishes use of all or some portion of
299 such farmland as follows:

300 a. A sale to a beginning farmer;

301 b. A lease or rental agreement not exceeding ten years
302 with a beginning farmer; or

303 c. A crop-share arrangement not exceeding ten years
304 with a beginning farmer;

305 (c) "Qualified family member", an individual who is
306 related to a farm owner within the fourth degree by blood,
307 marriage, or adoption and who is purchasing or leasing or is

308 in a crop-share arrangement for land from all or a portion
309 of such farm owner's farming operation.

310 (2) (a) In addition to all other subtractions
311 authorized in this section, a taxpayer who is a farm owner
312 who sells all or a portion of such farmland to a beginning
313 farmer may subtract from such taxpayer's Missouri adjusted
314 gross income an amount to the extent included in federal
315 adjusted gross income as provided in this subdivision.

316 (b) Subject to the limitations in paragraph (c) of
317 this subdivision, the amount that may be subtracted shall be
318 equal to the portion of capital gains received from the sale
319 of such farmland that such taxpayer receives in the tax year
320 for which such taxpayer subtracts such capital gain.

321 (c) A taxpayer may subtract the following amounts and
322 percentages per tax year in total capital gains received
323 from the sale of such farmland under this subdivision:

324 a. For the first two million dollars received, one
325 hundred percent;

326 b. For the next one million dollars received, eighty
327 percent;

328 c. For the next one million dollars received, sixty
329 percent;

330 d. For the next one million dollars received, forty
331 percent; and

332 e. For the next one million dollars received, twenty
333 percent.

334 (d) The department of revenue shall prepare an annual
335 report reviewing the costs and benefits and containing
336 statistical information regarding the subtraction of capital
337 gains authorized under this subdivision for the previous tax
338 year including, but not limited to, the total amount of all
339 capital gains subtracted and the number of taxpayers

340 subtracting such capital gains. Such report shall be
341 submitted before February first of each year to the
342 committee on agriculture policy of the Missouri house of
343 representatives and the committee on agriculture, food
344 production and outdoor resources of the Missouri senate, or
345 the successor committees.

346 (3) (a) In addition to all other subtractions
347 authorized in this section, a taxpayer who is a farm owner
348 who enters a lease or rental agreement for all or a portion
349 of such farmland with a beginning farmer may subtract from
350 such taxpayer's Missouri adjusted gross income an amount to
351 the extent included in federal adjusted gross income as
352 provided in this subdivision.

353 (b) Subject to the limitation in paragraph (c) of this
354 subdivision, the amount that may be subtracted shall be
355 equal to the portion of cash rent income received from the
356 lease or rental of such farmland that such taxpayer receives
357 in the tax year for which such taxpayer subtracts such
358 income.

359 (c) No taxpayer shall subtract more than twenty-five
360 thousand dollars per tax year in total cash rent income
361 received from the lease or rental of such farmland under
362 this subdivision.

363 (4) (a) In addition to all other subtractions
364 authorized in this section, a taxpayer who is a farm owner
365 who enters a crop-share arrangement on all or a portion of
366 such farmland with a beginning farmer may subtract from such
367 taxpayer's Missouri adjusted gross income an amount to the
368 extent included in federal adjusted gross income as provided
369 in this subdivision.

370 (b) Subject to the limitation in paragraph (c) of this
371 subdivision, the amount that may be subtracted shall be

372 equal to the portion of income received from the crop-share
373 arrangement on such farmland that such taxpayer receives in
374 the tax year for which such taxpayer subtracts such income.

375 (c) No taxpayer shall subtract more than twenty-five
376 thousand dollars per tax year in total income received from
377 the lease or rental of such farmland under this subdivision.

378 (5) The department of agriculture shall, by rule,
379 establish a process to verify that a taxpayer is a beginning
380 farmer for purposes of this section and shall provide
381 verification to the beginning farmer and farm seller of such
382 farmer's and seller's certification and qualification for
383 the exemption provided in this subsection.

2 [41.220. 1. There shall be a military
3 council consisting of the adjutant general as
4 president of the council, general officers, the
5 commanding officers of all brigades, wings, or
6 groups, and any other officer or officers the
7 adjutant general may deem desirable or
8 necessary, and an officer appointed by the
9 adjutant general from his office to act as
10 recorder without vote. The senior United States
11 Army and United States Air Force advisors on
12 duty with the organized state militia, the
13 comptroller of the state military forces and the
14 United States Property and Fiscal Officer shall
15 be ex officio members without vote. The
16 adjutant general shall appoint the members of
17 the military council on general orders
18 annually. These orders will be amended as
19 necessary. Members of the military council
20 shall receive actual and necessary expenses for
21 attending meetings thereof.

22 2. It shall be the duty of this council to
23 act in an advisory capacity to the commander in
24 chief on all matters placed before it by the
25 governor, the adjutant general or any member of
26 the council and to submit recommendations
27 thereon to the governor, which shall become
effective only upon his approval. The military

28 council shall determine and authorize the number
29 of regular and temporary employees necessary to
30 the administration and supply of the military
31 forces and fix the pay and allowances of the
32 employees within the limitations of
33 appropriations. It shall be the further duty of
34 the council to make recommendations on the needs
35 of the militia for legislative appropriations,
36 and no request for appropriations of public
37 money for the support of the militia, other than
38 a request by the governor or by a member of the
39 general assembly, shall be made without the
40 recommendation of the council being noted
41 thereon for the information of the governor and
42 the legislature. All appropriations made for
43 military purposes shall be apportioned and
44 expended by the council. Vouchers and accounts
45 covering the expenditure of funds and
46 appropriations for the support of the militia
47 shall be approved and paid only when fully
48 itemized, certified and approved by the
49 president of the council.

50 3. The council shall meet quarterly at the
51 City of Jefferson at such time as the president
52 shall designate. Special meetings may be called
53 by the governor or the president of the council
54 at any time or place designated. A majority of
55 the members of the council on duty within the
56 state shall constitute a quorum for the
57 transaction of its business. The council shall
58 keep full and detailed records of its
59 proceedings. The president of the council in an
60 unusual emergency is authorized to poll the
61 members of the military council and require them
62 to cast their vote through whatever means of
63 communications are available to them and the
64 action taken in that manner shall have the same
65 force and effect as a quarterly or special
66 meeting when the poll will expedite
67 recommendations on and furnish advice in the
68 conduct of the affairs of the militia of this
69 state to a better state of preparedness.]

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