

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 1326**  
**99TH GENERAL ASSEMBLY**

4097H.02C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To amend chapter 143, RSMo, by adding thereto one new section relating to a tax deduction for firearm training.

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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  
2 known as section 143.117, to read as follows:

**143.117. 1. As used in this section, the following terms mean:**

2 **(1) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted**  
3 **gross income to determine Missouri taxable income for the tax year in which such**  
4 **deduction is claimed;**

5 **(2) "Firearm training", any firearm education and training course, firearm**  
6 **certification course, or firearm safety course that teaches proper and safe firearm**  
7 **handling. Firearm training shall not include cartridge reloading courses;**

8 **(3) "Taxpayer", an individual subject to the state income tax under chapter 143.**

9 **2. In addition to all deductions listed in this chapter, for all tax years beginning on**  
10 **or after January 1, 2019, a taxpayer shall be allowed a deduction up to one hundred fifty**  
11 **dollars for the costs of up to eight hours of firearm training the taxpayer completed during**  
12 **the tax year.**

13 **3. The department of revenue may promulgate rules to implement the provisions**  
14 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**  
15 **is created under the authority delegated in this section shall become effective only if it**  
16 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
17 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**  
18 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

19 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**  
20 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2018,**  
21 **shall be invalid and void.**

22 **4. Under section 23.253 of the Missouri sunset act:**

23 **(1) The program authorized under this section shall automatically sunset on**  
24 **December thirty-first six years after the effective date of this section unless reauthorized**  
25 **by an act of the general assembly;**

26 **(2) If such program is reauthorized, the program authorized under this section**  
27 **shall automatically sunset on December thirty-first twelve years after the effective date of**  
28 **the reauthorization of this section; and**

29 **(3) This section shall terminate on September first of the calendar year immediately**  
30 **following the calendar year in which the program authorized under this section is sunset.**

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