

SECOND REGULAR SESSION

HOUSE BILL NO. 2910

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MERIDETH.

4734H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to the community police tax credit.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be
2 known as section 135.585, to read as follows:

**135.585. 1. This section shall be known and may be cited as the "Community
2 Police Tax Credit".**

3 **2. As used in this section, the following terms mean:**

4 **(1) "Community policing zone", an area that is designated as such by a city,
5 town, or village and where law enforcement takes a proactive approach to address
6 public safety concerns;**

7 **(2) "Eligible taxpayer", any individual subject to the state income tax imposed
8 under chapter 143, excluding the withholding tax imposed under sections 143.191 to
9 143.265, who is employed as a law enforcement officer;**

10 **(3) "High-crime area", an area, as determined by the department of public
11 safety, that has a crime rate in the top twenty-five percent of all areas listed in the report
12 required under subsection 4 of this section;**

13 **(4) "Present address", the address stated on an eligible taxpayer's income tax
14 return;**

15 **(5) "Tax credit", a credit against the tax otherwise due under chapter 143,
16 excluding withholding tax imposed under sections 143.191 to 143.265.**

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.

17 **3. For all tax years beginning on or after January 1, 2025, an eligible taxpayer**
18 **who lives in both a high-crime area and a community policing zone shall be allowed to**
19 **claim a tax credit against the taxpayer's state tax liability in an amount equal to three**
20 **thousand dollars.**

21 **4. The department of public safety shall issue a report to the department of**
22 **revenue that determines the crime rate of areas in this state. The report shall rank areas**
23 **from the highest to lowest crime rate. Crime rates shall be calculated by adding the**
24 **total property and violent crimes reported in an area and dividing such sum by the**
25 **population of the area. The department of public safety shall have discretion in**
26 **determining the geographic boundaries of the areas but in so determining shall consider**
27 **the availability of crime data and the difficulty of correlating street addresses to the**
28 **area. Areas shall not be as large as counties.**

29 **5. For eligible taxpayers who apply for the tax credit in connection with the**
30 **taxpayer's state income tax return, the department of revenue may verify from any**
31 **sources available to it, including records of the department of public safety, whether the**
32 **taxpayer's present address is the address at which the taxpayer actually resides, as well**
33 **as whether the eligible taxpayer resides in a high-crime area and in a community**
34 **policing zone. A tax credit shall not be allowed or approved if the taxpayer is not an**
35 **eligible taxpayer who resides in both a high-crime area and in a community policing**
36 **zone.**

37 **6. Tax credits issued under the provisions of this section shall be refundable but**
38 **no tax credit claimed under this section shall be carried forward to any subsequent tax**
39 **year.**

40 **7. No tax credit claimed under this section shall be assigned, transferred, sold, or**
41 **otherwise conveyed.**

42 **8. The department of revenue and department of public safety shall promulgate**
43 **all necessary rules and regulations for the administration of this section including, but**
44 **not limited to, rules relating to the verification of a taxpayer's qualifications and**
45 **eligibility. Any rule or portion of a rule, as that term is defined in section 536.010, that is**
46 **created under the authority delegated in this section shall become effective only if it**
47 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
48 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
49 **vested with the general assembly pursuant to chapter 536 to review, to delay the**
50 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**
51 **then the grant of rulemaking authority and any rule proposed or adopted after August**
52 **28, 2024, shall be invalid and void.**

53 **9. Under section 23.253 of the Missouri sunset act:**

54 **(1) The provisions of the new program authorized under this section shall**
55 **automatically sunset December thirty-first six years after the effective date of this**
56 **section unless reauthorized by an act of the general assembly;**

57 **(2) If such program is reauthorized, the program authorized under this section**
58 **shall automatically sunset December thirty-first twelve years after the effective date of**
59 **the reauthorization of this section;**

60 **(3) This section shall terminate on September first of the calendar year**
61 **immediately following the calendar year in which the program authorized under this**
62 **section is sunset; and**

63 **(4) The provisions of this subsection shall not be construed to limit or in any way**
64 **impair a taxpayer's ability to redeem tax credits authorized on or before the date the**
65 **program authorized under this section expires.**

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