

SENATE BILL NO. 1386

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR MCCREERY.

5312S.051

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for certain volunteer drivers.

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 known as section 135.2555, to read as follows:

135.2555. 1. For the purposes of this section, the following terms shall mean:

(1) "Department", the Missouri department of revenue;

(2) "Qualified organization", an organization that is exempt from taxation pursuant to 26 U.S.C. Section 501(c)(3), as amended;

(3) "Qualified transportation", the transportation of any person or property with the knowledge of and for the benefit or support of a qualified organization;

(4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148 or 153;

(5) "Taxpayer", an individual, a firm, a partner in a firm, a corporation, or a shareholder in an S corporation doing business in this state and subject to the state income tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265;

19 (6) "Volunteer driver", a licensed driver operating a
20 motor vehicle for the benefit and support of a qualified
21 organization without expectation of a salary, fee, or
22 profit. Reimbursement of expenses or de minimus,
23 unsolicited gifts of appreciation shall not constitute an
24 expectation of a salary, fee, or profit.

25 2. For all tax years beginning on or after January 1,
26 2025, a taxpayer shall be authorized to claim a tax credit
27 in an amount equal to sixty-five cents per mile driven, but
28 not to exceed three thousand dollars for providing qualified
29 transportation as a volunteer driver for a qualified
30 organization, with such amount adjusted annually for
31 inflation based on the Consumer Price Index for All Urban
32 Consumers, as defined and officially recorded by the United
33 States Department of Labor or its successor.

34 3. Tax credits authorized by this section shall not be
35 refundable and shall not be transferred, sold, or assigned,
36 but may be carried forward for the three subsequent tax
37 years or until the credit is fully claimed, whichever occurs
38 first.

39 4. The total amount of tax credits authorized pursuant
40 to this section shall not exceed one million dollars in any
41 fiscal year, with such amount adjusted annually for
42 inflation based on the Consumer Price Index for All Urban
43 Consumers, as defined and officially recorded by the United
44 States Department of Labor or its successor.

45 5. The department may promulgate rules to implement
46 the provisions of this section. Any rule or portion of a
47 rule, as that term is defined in section 536.010, that is
48 created under the authority delegated in this section shall
49 become effective only if it complies with and is subject to
50 all of the provisions of chapter 536 and, if applicable,

51 section 536.028. This section and chapter 536 are
52 nonseverable and if any of the powers vested with the
53 general assembly pursuant to chapter 536 to review, to delay
54 the effective date, or to disapprove and annul a rule are
55 subsequently held unconstitutional, then the grant of
56 rulemaking authority and any rule proposed or adopted after
57 August 28, 2024, shall be invalid and void.

58 6. Pursuant to section 23.253 of the Missouri sunset
59 act:

60 (1) The provisions of this section shall automatically
61 sunset on December 31, 2030, unless reauthorized by an act
62 of the general assembly;

63 (2) If such program is reauthorized, the program
64 authorized pursuant to this section shall automatically
65 sunset on December thirty-first twelve years after the
66 effective date of the reauthorization of this section;

67 (3) This section shall terminate on September first of
68 the calendar year immediately following the calendar year in
69 which the program authorized pursuant to this section is
70 sunset; and

71 (4) The provisions of this subsection shall not be
72 construed to limit or in any way impair the department's
73 ability to issue tax credits authorized on or before the
74 date the program authorized pursuant to this section expires
75 or a taxpayer's ability to redeem such tax credits.

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