

SECOND REGULAR SESSION

HOUSE BILL NO. 1326

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ROBERTS.

4097H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

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

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 five hundred**
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**

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.

18 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
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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