

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 301, Page 3, Section 56.601, Line 54, by
2 inserting after said section and line the following:

3
4 "135.585. 1. This section shall be known and may be cited as the "Community Police Tax
5 Credit".

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

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

9 (2) "Eligible taxpayer", any individual subject to the state income tax imposed under chapter
10 143, excluding the withholding tax imposed under sections 143.191 to 143.265, who is employed as
11 a law enforcement officer;

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

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

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

18 3. For all tax years beginning on or after January 1, 2024, an eligible taxpayer who lives in
19 both a high-crime area and a community policing zone shall be allowed to claim a tax credit against
20 the taxpayer's state tax liability in an amount equal to three thousand dollars.

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

28 5. For eligible taxpayers who apply for the tax credit, the department of revenue shall verify
29 whether the taxpayer's present address is located in a high-crime area and, if so, apply the tax credit
30 to the taxpayer's tax return.

Action Taken _____ Date _____

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

3 7. No tax credit claimed under this section shall be assigned, transferred, sold, or otherwise
4 conveyed.

5 8. The department of revenue and department of public safety shall promulgate all necessary
6 rules and regulations for the administration of this section including, but not limited to, rules relating
7 to the verification of a taxpayer's qualified amount. Any rule or portion of a rule, as that term is
8 defined in section 536.010, that is created under the authority delegated in this section shall become
9 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if
10 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers
11 vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to
12 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
13 authority and any rule proposed or adopted after August 28, 2023, shall be invalid and void.

14 9. Under section 23.253 of the Missouri sunset act:

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

18 (2) If such program is reauthorized, the program authorized under this section shall
19 automatically sunset December thirty-first twelve years after the effective date of the reauthorization
20 of this section; and

21 (3) This section shall terminate on September first of the calendar year immediately
22 following the calendar year in which the program authorized under this section is sunset."; and

23
24 Further amend said bill by amending the title, enacting clause, and intersectional references
25 accordingly.