

SECOND REGULAR SESSION

# SENATE BILL NO. 1537

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY SENATOR GREGORY (15).

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KRISTINA MARTIN, Secretary

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for certain firearm safety training courses.

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

Section A. Chapter 135, RSMo, is amended by adding thereto  
2 one new section, to be known as section 135.1160, to read as  
3 follows:

135.1160. 1. As used in this section, the following

2 terms shall mean:

3 (1) "Department", the Missouri department of public  
4 safety;

5 (2) "Eligible youth", an individual who is a resident  
6 of this state, has not reached the age of eighteen years as  
7 of the last day of the tax year for which a tax credit is  
8 claimed pursuant to this section, and is claimed as a  
9 dependent on the Missouri income tax return of a taxpayer;

10 (3) "Qualified firearm safety course", a course of  
11 instruction that meets the minimum training requirements for  
12 a concealed carry permit under section 571.111, or a course  
13 of instruction focused on safe handling, storage, and  
14 operation of firearms and offered by one of the following:

15 (a) A law enforcement agency located in this state;  
16 (b) A community college or public or private school  
17 located in this state;

(c) A firearms instructor certified by the department or the National Rifle Association; or

(d) The Missouri department of conservation;

(4) "State tax liability", any liability incurred by a taxpayer pursuant to the provisions of chapter 143 or chapter 148, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions;

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

(6) "Taxpayer", any individual that is subject to the tax imposed under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, who is able to claim an eligible youth as a dependent for federal income tax purposes.

2. (1) For all tax years beginning on or after January 1, 2026, a taxpayer shall be authorized to claim a tax credit on the taxpayer's state tax liability in an amount equal to one hundred percent of the costs incurred for enrolling the taxpayer's eligible youth in a qualified firearm safety course, provided that no tax credit shall exceed one hundred dollars per eligible youth per tax year.

(2) Any amount of tax credit that exceeds the taxpayer's state tax liability shall be considered an overpayment of taxes and shall be refunded to the taxpayer.

(3) Tax credits authorized by this section shall not be transferred, sold, or otherwise assigned.

3. (1) In order to claim a tax credit pursuant to this section, a taxpayer shall submit the following information to the department on a form to be provided by the department:

50                   (a) Proof of successful completion by the eligible  
51 youth of a qualified firearm safety course; and  
52                   (b) Documentation verifying the costs incurred by the  
53 taxpayer for enrolling the eligible youth in a qualified  
54 firearm safety course.

55                   (2) Upon submission of the information required in  
56 subdivision (1) of this subsection, the department shall  
57 issue the taxpayer a tax credit certificate, which the  
58 taxpayer shall attach to the taxpayer's return.

59                   (3) The department shall maintain on its website a  
60 list of qualified firearm safety courses.

61                  4. The department may promulgate rules to implement  
62 the provisions of this section. Any rule or portion of a  
63 rule, as that term is defined in section 536.010, that is  
64 created under the authority delegated in this section shall  
65 become effective only if it complies with and is subject to  
66 all of the provisions of chapter 536 and, if applicable,  
67 section 536.028. This section and chapter 536 are  
68 nonseverable and if any of the powers vested with the  
69 general assembly pursuant to chapter 536 to review, to delay  
70 the effective date, or to disapprove and annul a rule are  
71 subsequently held unconstitutional, then the grant of  
72 rulemaking authority and any rule proposed or adopted after  
73 August 28, 2026, shall be invalid and void.

74                  5. Pursuant to section 23.253 of the Missouri sunset  
75 act:

76                   (1) The program authorized pursuant to this section  
77 shall automatically sunset six years after the effective  
78 date of this section unless reauthorized by an act of the  
79 general assembly;

80                   (2) This section shall terminate on September first of  
81 the calendar year immediately following the calendar year in

82 which the program authorized pursuant to this section is  
83 sunset; and

84 (3) The provisions of this subsection shall not be  
85 construed to impair or impede the state's fulfillment of any  
86 obligations, including the authorization, issuance, or  
87 redemption of tax credits, incurred pursuant to this section  
88 prior to the date the program authorized pursuant to this  
89 section is sunset.

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