

SENATE BILL NO. 1537

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR GREGORY (15).

6290S.011

KRISTINA MARTIN, Secretary

AN ACT

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

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;

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

20 (d) The Missouri department of conservation;

21 (4) "State tax liability", any liability incurred by a
22 taxpayer pursuant to the provisions of chapter 143 or
23 chapter 148, exclusive of the provisions relating to the
24 withholding of tax as provided for in sections 143.191 to
25 143.265 and related provisions;

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

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

34 2. (1) For all tax years beginning on or after
35 January 1, 2026, a taxpayer shall be authorized to claim a
36 tax credit on the taxpayer's state tax liability in an
37 amount equal to one hundred percent of the costs incurred
38 for enrolling the taxpayer's eligible youth in a qualified
39 firearm safety course, provided that no tax credit shall
40 exceed one hundred dollars per eligible youth per tax year.

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

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

46 3. (1) In order to claim a tax credit pursuant to
47 this section, a taxpayer shall submit the following
48 information to the department on a form to be provided by
49 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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