

# HOUSE BILL NO. 1052

## 100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MCDANIEL.

2259H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To amend chapters 41 and 135, RSMo, by adding thereto two new sections relating to the McDaniel Second Amendment Act.

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

Section A. Chapters 41 and 135, RSMo, are amended by adding thereto two new sections, to be known as sections 41.1020 and 135.785, to read as follows:

**41.1020. 1. This section shall be known and may be cited as the "McDaniel Second Amendment Act".**

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

**(1) "Handgun", a pistol, revolver, or other firearm designed to be held in one hand that is capable of firing .22 caliber ammunition or larger;**

**(2) "Resident", a resident of this state who is twenty-one years of age or older and is not prohibited by law or court order from possessing a firearm.**

**3. Every resident of this state shall own at least one handgun.**

**4. Any resident twenty-one years of age or older who does not own a handgun on August 28, 2019, shall have one year to purchase a handgun. Any resident who becomes twenty-one years of age after August 28, 2019, and does not own a handgun shall purchase a handgun no later than one year after becoming twenty-one years of age.**

**5. A resident may sell a handgun provided that the resident owns at least one handgun at all times.**

**135.785. 1. As used in this section, the following terms mean:**

**(1) "Handgun", the same meaning as the term is defined under section 41.1020;**

**(2) "Taxpayer", an individual subject to the state income tax under chapter 143.**

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.

4           **2. For all tax years beginning on or after January 1, 2019, a taxpayer who did not**  
5 **own a handgun before he or she was required to own a handgun under section 41.1020 and**  
6 **who purchased a handgun in order to satisfy the requirements of section 41.1020 shall be**  
7 **allowed to claim a tax credit against such taxpayer's income tax liability under chapter 143,**  
8 **excluding withholding tax imposed by sections 143.191 to 143.265, equal to seventy-five**  
9 **percent of the cost of the handgun purchased.**

10           **3. The total amount of tax credits authorized under this section shall not exceed one**  
11 **million dollars per tax year. Tax credits shall be issued on a first-come, first-served basis.**

12           **4. No tax credit claimed under this section shall be refundable.**

13           **5. 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**  
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, 2019,**  
21 **shall be invalid and void.**

22           **6. Under section 23.253 of the Missouri sunset act:**

23           **(1) The provisions of the new program authorized under this section shall**  
24 **automatically sunset on December thirty-first six years after the effective date of this**  
25 **section unless reauthorized 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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