

## 2008 Missouri Legislative Report

The Missouri National Guard Association has supported efforts in the Missouri Legislature to make military retirement pay exempt from Missouri state income tax for the last several years.

### Bill of Interest That Did Not Pass In 2008

HB 1788- “In addition to all other subtractions authorized in this section, for all tax years beginning on or after January 1, 2008, there shall be subtracted from Missouri adjusted gross income, determined under section 143.121, one hundred percent of the retirement benefits received by any taxpayer as a result of the taxpayer's service in the armed forces of the United States, including reserve components and the national guard of this state, as defined in Sections 101(3) and 109 of Title 32, United States Code, and any other military force organized under the laws of this state, to the extent such benefits are included in the taxpayer's federal adjusted gross income and not otherwise deducted from the taxpayer's federal adjusted gross income in the calculation of Missouri taxable income.”

The MoNGA supported this legislation but we were NOT successful in getting it to a final vote. Your legislative team will work again next year to get this bill passed. We will send a legislative alert to our members next year when this bill is again introduced. We will ask all of you to write your State Senator and Representative to encourage them to be a co-sponsor of the bill and push for final passage.

### Bills of Interest That Passed In 2008

SB 806- “This act provides that the U.S. and Missouri state flags shall be flown at half-staff for one full day whenever a Missouri resident is killed in the line of duty during military service. The Missouri Veterans' Commission shall make ongoing reasonable efforts to determine if any residents have been killed in the line of duty, and shall notify the governor of any such death. The governor, who shall determine the day on which the resident shall be honored, shall then notify the office of administration.”

This bill was approved and delivered to the Governor for his signature on May 29, 2008.

HB 1678- provided for changes to the Missouri Veterans Commission and Missouri Military Preparedness and Enhancement Commission. This bill also provides:

“Allows the spouse and children of a soldier who was killed in action after September 11, 2001, or who became 80% disabled as the result of an injury sustained in combat action after September 11, 2001, to receive an educational grant for tuition at a public or private college or university in Missouri. The Coordinating Board of Higher Education will award up to 25 grants annually. If the waiting list of eligible survivors exceeds 50, the board can ask the General Assembly to increase the number of grants it is authorized to award. The tuition grant cannot exceed what is charged for a resident by the University of Missouri-Columbia. The veteran must have been a Missouri resident when first entering military service or at the time of death in order for his or her survivors to receive this grant. In addition to the full cost of tuition, the grant

includes \$2,000 per semester for room and board and the actual cost of books up to \$500 per semester. Children are eligible to receive the scholarship until age 25. Spouses are eligible until age 45. No eligible student will receive a grant for more than 100% of the tuition costs when combined with other similar funds given to the student.”

This bill was approved and delivered to the Governor for his signature on May 29, 2008.

SB 830- “This act shall be known as the "Missouri Returning Heroes' Education Act," and provides that all public institutions of higher education that receive any state funds appropriated by the general assembly shall limit the tuition charged to combat veterans to fifty dollars per credit hour, for any program leading to a certificate, or an associate or baccalaureate degree. A “combat veteran” is any person who served in armed combat after September 11, 2001, who was a Missouri resident when first entering the military, and who was discharged from military service under honorable conditions.

An eligible combat veteran shall receive the tuition limitation as long as the veteran achieves and maintains a cumulative grade point average of at least two and one-half points on a four point scale, or its equivalent. The eligibility period for the tuition limitation shall expire ten years from the date of the veteran's last discharge from service.

The Coordinating Board for Higher Education shall ensure that the institutions comply with the provisions of this act, and the board may promulgate any rules for the efficient implementation of the act. Any other financial assistance for which the veteran is eligible must be reported to the board, and no combat veteran shall receive more than the actual cost of attendance when the limitation is combined with any other financial assistance made available to such veteran.

Each institution may report to the board the amount of tuition waived in the previous fiscal year under this act, which may be included in each institution's request for appropriations to the board for the following year. The board may include information about the amount of tuition waived in the previous year in its appropriations recommendations to the governor and general assembly, and the general assembly may reimburse institutions for the cost of the waiver for the previous year as part of the operating budget. However, this shall not be construed to deny a combat veteran a tuition limitation if the general assembly does not appropriate money for reimbursement to an institution.”

This bill was approved and delivered to the Governor for his signature on May 29, 2008.