

FIRST REGULAR SESSION

# HOUSE BILL NO. 1108

## 100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCDANIEL.

2290H.011

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

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

*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 41.1021 and 135.786, to read as follows:

**41.1021. 1. This section shall be known and may be cited as the "McDaniel Militia Act".**

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

**(1) "AR-15", any semi-automatic rifle that is modeled on the AR-15 rifle design by AramLite, Inc.;**

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

**3. Every resident of this state shall own at least one AR-15.**

**4. Any person who qualifies as a resident on August 28, 2019, and who does not own an AR-15 shall have one year to purchase an AR-15. Any resident qualifies as a resident after August 28, 2019, and does not own an AR-15 shall purchase an AR-15 no later than one year after qualifying as a resident.**

**5. A resident may sell an AR-15, provided that the resident owns at least one AR-15 for the entire time he or she qualifies as a resident.**

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

**(1) "AR-15", the same meaning as the term is defined under section 41.1020;**

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.

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

4           2. For all tax years beginning on or after January 1, 2019, a taxpayer who did not  
5 own an AR-15 before he or she was required to own an AR-15 under section 41.1020 and  
6 who purchased an AR-15 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 AR-15 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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