

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

**Offered By**

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 814,  
2 Page 1, Section 143.174, Line 9, by inserting after all of said section and line the following:

3  
4 "Section 1. For all tax years beginning on or after January 1, 2016, for purposes of  
5 calculating the Missouri taxable income as required under section 143.011, one hundred percent of  
6 the income received by any person as salary or compensation in any form, and to the extent that  
7 such income is included in the federal adjusted gross income, may be deducted from the taxpayer's  
8 Missouri adjusted gross income to determine such taxpayer's Missouri taxable income. If such  
9 person files a combined return with a spouse, any income received by a spouse as salary or  
10 compensation in any form, and to the extent that such income is included in the federal adjusted  
11 gross income, may be deducted from their Missouri combined adjusted gross income."; and

12  
13 Further amend said bill by amending the title, enacting clause, and intersectional references  
14 accordingly.

Standing Action Taken \_\_\_\_\_ Date \_\_\_\_\_

Select Action Taken \_\_\_\_\_ Date \_\_\_\_\_