

FIRST REGULAR SESSION

HOUSE BILL NO. 682

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES WIGGINS, REID, BOWMAN, NAEGER, SHOEMYER,
KELLY (36) (Co-sponsors), GREEN (15), ABEL, HOLT AND ST. ONGE.

Read 1st time February 7, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1002L.011

AN ACT

To repeal section 143.111, RSMo 2000, relating to income tax, and to enact in lieu thereof two new sections relating to the same subject.

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

Section A. Section 143.111, RSMo 2000, is repealed and two new sections enacted in
2 lieu thereof, to be known as sections 143.111 and 143.136, to read as follows:

143.111. The Missouri taxable income of a resident shall be such resident's Missouri
2 adjusted gross income less:

3 (1) Either the Missouri standard deduction or the Missouri itemized deduction;

4 (2) The Missouri deduction for personal exemptions;

5 (3) The Missouri deduction for dependency exemptions;

6 (4) The deduction for federal income taxes provided in section 143.171; [and]

7 (5) The deduction for a self-employed individual's health insurance costs provided in
8 section 143.113; **and**

9 **(6) The deduction for health insurance premiums provided in section 143.136.**

**143.136. For all tax years beginning on or after January 1, 2001, a resident
2 individual may deduct from such individual's Missouri taxable income an amount equal
3 to one hundred percent of the amount paid by such individual for health insurance
4 premiums to the extent such amount is included in the individual's federal taxable income
5 and to the extent such amount is not otherwise deductible from the individual's Missouri
6 taxable income pursuant to Missouri law. A married individual filing a Missouri income
7 tax return separately from his or her spouse shall be allowed to make a deduction pursuant**

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

8 to this section in an amount equal to the proportion of such individual's payment of health
9 insurance premiums.