

FIRST REGULAR SESSION

# HOUSE BILL NO. 645

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SMITH (14) (Sponsor), DAVIS, SPRENG, WHORTON,  
BROWN (50) AND HOSKINS (Co-sponsors).

Read 1<sup>st</sup> time February 24, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1409L.011

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to stillbirth tax exemption.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be  
2 known as section 135.099, to read as follows:

**135.099. For taxable years beginning on or after January 1, 2006, for each birth for  
2 which a certificate of birth resulting in stillbirth has been issued under section 193.255,  
3 RSMo, if the child otherwise would have been eligible for the Missouri dependency  
4 exemption under section 143.161, RSMo, the taxpayer may claim such exemption against  
5 income tax due under chapter 143, RSMo, in the taxable year in which the stillbirth  
6 occurred.**

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.