FIRST REGULAR SESSION

HOUSE BILL NO. 248

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES FUNDERBURK (Sponsor), SATER, SCHOELLER, JONES (89), STREAM, FAITH, HARRIS, GRISAMORE, DAVIS, NASHEED AND EMERY (Co-sponsors).

0882L.01I D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 143.161, RSMo, and to enact in lieu thereof one new section relating to Missouri dependency exemptions.

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

Section A. Section 143.161, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.161, to read as follows:

143.161. 1. For all taxable years beginning after December 31, 1997, a resident may deduct one thousand two hundred dollars for each dependent for whom such resident is entitled to a dependency exemption deduction for federal income tax purposes. In the case of a dependent who has attained sixty-five years of age on or before the last day of the taxable year, if such dependent resides in the taxpayer's home or the dependent's own home or if such dependent does not receive Medicaid or state funding while residing in a facility licensed pursuant to chapter 198, RSMo, the taxpayer may deduct an additional one thousand dollars.

2. **[**For all taxable years beginning before January 1, 1999, a resident who qualifies as an unmarried head of household or as a surviving spouse for federal income tax purposes may deduct an additional eight hundred dollars.**]** For all taxable years beginning on or after January 1, 1999, a resident who qualifies as an unmarried head of household or as a surviving spouse for federal income tax purposes may deduct an additional one thousand four hundred dollars.

3. For all taxable years beginning on or after January 1, 2010, for each birth for which a certificate of birth resulting in stillbirth has been issued under section 193.165, RSMo, a taxpayer may claim the exemption under subsection 1 of this section only in the

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.

taxable year in which the stillbirth occurred, if the child otherwise would have been a member of the taxpayer's household.

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