

SECOND REGULAR SESSION

HOUSE BILL NO. 2449

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DAVIS.

6266H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 41.950, RSMo, and to enact in lieu thereof one new section relating to income tax deductions for active duty military personnel.

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

Section A. Section 41.950, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 41.950, to read as follows:

41.950. 1. Any resident of this state who is a member of the National Guard or of any reserve component of the Armed Forces of the United States or who is a member of the United States Army, the United States Navy, the United States Air Force, the United States Marine Corps, the United States Coast Guard or an officer of the United States Public Health Service detailed by proper authority for duty with any branch of the United States Armed Forces described in this section and who is engaged in the performance of active duty in the military service of the United States in a military conflict in which reserve components have been called to active duty under the authority of 10 U.S.C. 672(d) or 10 U.S.C. 673b or any such subsequent call or order by the President or Congress for any period of thirty days or more shall be relieved from certain provisions of state law, as follows:

(1) No person performing such military service who owns a motor vehicle shall be required to maintain financial responsibility on such motor vehicle as required under section 303.025 until such time as that person completes such military service, unless any person shall be operating such motor vehicle while the vehicle owner is performing such military service;

(2) No person failing to renew his or her driver's license while performing such military service shall be required to take a complete examination as required under section 302.173 when

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.

17 renewing his or her license within ninety days after completing such military service and
18 reestablishing residence within the state;

19 (3) Any motor vehicle registration required under chapter 301 that expires for any person
20 performing such military service may be renewed by such person within sixty days of completing
21 such military service without being required to pay a delinquent registration fee; however, such
22 motor vehicle shall not be operated while the person is performing such military service unless
23 the motor vehicle registration is renewed;

24 (4) Any person enrolled by the supreme court of Missouri or licensed, registered or
25 certified under chapter 168, 256, 317, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334,
26 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 375, 640 or 644, and interpreters
27 licensed under sections 209.319 to 209.339, whose license, registration or certification expires
28 while performing such military service, may renew such license, registration or certification
29 within sixty days of completing such military service without penalty;

30 (5) In the case of corporate registration reports, franchise tax reports or other reports
31 required to be filed with the office of secretary of state, where the filing of such report would be
32 delayed because of a person performing such military service, such reports shall be filed without
33 penalty within one hundred twenty days of the completion of such military service;

34 (6) No person performing such military service who is subject to a criminal summons
35 for a traffic violation shall be subject to nonappearance sanctions for such violation until after
36 one hundred eighty days after the completion of such military service;

37 (7) No person performing such military service who is required under state law to file
38 financial disclosure reports shall be required to file such reports while performing such military
39 service; however, such reports covering that period of time that such military service is
40 performed shall be filed within one hundred eighty days after the completion of such military
41 service;

42 (8) Any person with an indebtedness, liability or obligation for state income tax or
43 property tax on personal or real property who is performing such military service or a spouse of
44 such person filing a combined return or owning property jointly shall be granted an extension
45 to file any papers or to pay any obligation until one hundred eighty days after the completion of
46 such military service or continuous hospitalization as a result of such military service
47 notwithstanding the provisions of section 143.991 to the contrary and shall be allowed to pay
48 such tax without penalty or interest if paid within the one hundred eighty-day period;

49 (9) **For purposes of calculating the Missouri taxable income as required under**
50 **section 143.011, any taxable military income received while engaging in the performance**
51 **of active duty may be deducted from the person's Missouri adjusted gross income. If such**
52 **person files a combined return with a spouse, any taxable military income received while**

53 **engaging in the performance of active duty may be deducted from their Missouri combined**
54 **adjusted gross income;**

55 (10) Notwithstanding other provisions of the law to the contrary, for the purposes of this
56 section, interest shall be allowed and paid on any overpayment of tax imposed by sections
57 143.011 to 143.998 at the rate of six percent per annum from the original due date of the return
58 or the date the tax was paid, whichever is later;

59 [(10)] (11) No state agency, board, commission or administrative tribunal shall take any
60 administrative action against any person performing such military service for that person's failure
61 to take any required action or meet any required obligation not already provided for in
62 subdivisions (1) to (8) of this subsection until one hundred eighty days after the completion of
63 such military service, except that any agency, board, commission or administrative tribunal
64 affected by this subdivision may, in its discretion, extend the time required to take such action
65 or meet such obligation beyond the one hundred eighty-day period;

66 [(11)] (12) Any disciplinary or administrative action or proceeding before any state
67 agency, board, commission or administrative tribunal where the person performing such military
68 service is a necessary party, which occurs during such period of military service, shall be stayed
69 by the administrative entity before which it is pending until sixty days after the end of such
70 military service.

71 2. Upon completing such military service, the person shall provide the appropriate
72 agency, board, commission or administrative tribunal an official order from the appropriate
73 military authority as evidence of such military service.

74 3. The provisions of this section shall apply to any individual described in subsection 1
75 of this section who performs such military service on or after August 2, 1990.

✓