

FIRST REGULAR SESSION

HOUSE BILL NO. 582

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ROSS.

1176H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 143.174, RSMo, and to enact in lieu thereof one new section relating to income tax deductions for military personnel.

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

Section A. Section 143.174, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.174, to read as follows:

143.174. For all tax years beginning on or after January 1, 2016, for purposes of calculating the Missouri taxable income as required under section 143.011, one hundred percent of the income received by any person as salary or compensation in any form as a member of the active duty component of the Armed Forces of the United States, **or as a uniformed service member of the National Guard, or reserve components of the Armed Forces of the United States**, and to the extent that such income is included in the federal adjusted gross income, may be deducted from the taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri taxable income. If such person files a combined return with a spouse, any military income received while engaging in the performance of active duty may be deducted from their Missouri combined adjusted gross income.

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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.