

HB 2228 -- MILITARY INCOME TAX DEDUCTION

SPONSOR: Ross

Currently, 100% of the income received by an individual as salary or compensation for being a member of the active duty component of the Armed Forces and to the extent that the income is included in the federal adjusted gross income, may be deducted from his or her Missouri adjusted gross income to determine his or her taxable income. If the individual files a combined return with a spouse, any active duty income received may be deducted from their Missouri combined adjusted gross income. This bill adds income received by an individual as salary or compensation for being a uniformed service member of the National Guard or reserve components of the Armed Forces of the United States to these provisions.

This bill is the same as HB 582 (2017).