

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill
2 No. 570, Page 53, Section 143.171, Line 41, by inserting after said section and line the following:
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4 "143.991. 1. The period of service in the Armed Forces of the United States in a combat zone plus
5 any period of continuous hospitalization outside this state attributable to such service plus the next one
6 hundred eighty days shall be disregarded in determining, under regulations to be promulgated by the director
7 of revenue, whether any act required by sections 143.011 to 143.996 was performed by a taxpayer within the
8 time prescribed therefor.

9 2. In the case of any individual who dies during an induction period while in active service as a
10 member of the Armed Forces of the United States, if such death occurred while the individual was serving in
11 a combat zone or as a result of wounds, disease, or injury incurred while so serving, the tax imposed by
12 sections 143.011 to 143.996 shall not apply with respect to the taxable year in which falls the date of his or
13 her death, or with respect to any prior taxable year ending on or after the first day he or she so served in a
14 combat zone.

15 3. (1) This subsection shall be known and may be cited as the "Christopher J. Bosche Memorial
16 Act".

17 (2) In the case of a specified terrorist victim, the tax imposed pursuant to this chapter shall not apply:

18 (a) With respect to the taxable year in which falls the date of death; and

19 (b) With respect to any prior taxable year in the period beginning with the last taxable year ending
20 before the taxable year in which the wounds or injury were incurred from an attack as described in
21 subdivision (3) of this subsection.

22 (3) The provisions of subdivision (1) of this subsection shall not apply to the amount of any tax
23 imposed pursuant to this chapter which would be computed by only taking into account the items of income,
24 gain, or other amounts determined to be taxable pursuant to 26 U.S.C. Section 692(d)(3), as amended.

25 (4) The provisions of subsection 1 of section 143.801 shall not apply to claims for a refund made
26 pursuant to this subsection.

27 (5) For the purposes of this subsection, the term "specified terrorist victim" means any decedent who
28 dies:

29 (a) As a result of wounds or injury incurred as a result of the terrorist attacks against the United
30 States on September 11, 2001; or

31 (b) As a result of illness incurred as a result of an attack involving anthrax occurring on or after
32 September 11, 2001, and before January 1, 2002.

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34 Such term shall not include any individual identified by the Attorney General of the United States to have
35 been a participant or conspirator in any such attack or a representative of such an individual."; and
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37 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Action Taken _____ Date _____