

FIRST REGULAR SESSION

HOUSE BILL NO. 40

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE GASKILL.

Pre-filed December 1, 2000, and 1000 copies ordered printed.

ANNE C. WALKER, Chief Clerk

0461L.011

AN ACT

To amend chapter 143, RSMo, relating to individuals required to make out returns of income to the state only by adding thereto one new section relating to the same subject.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be
2 known as section 143.485, to read as follows:

**143.485. The department of revenue shall not, as a condition of claiming the
2 property tax credit allowed pursuant to sections 135.010 and 135.030, RSMo, the
3 pharmaceutical tax credit allowed pursuant to section 135.095, RSMo, or both credits,
4 require a resident individual to make or file a federal tax return when such individual is
5 not required by federal law to file a federal income tax return.**