

FIRST REGULAR SESSION

# HOUSE BILL NO. 551

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES LOGRASSO, BARTLE, NAEGER, SCOTT, HANAWAY, ROSS, PORTWOOD, KLINDT (Co-sponsors), SURFACE, TOWNLEY, ROBIRDS, COOPER, BURCHAM, LINTON, NORDWALD, MOORE, CROWELL, LUETKEMEYER, SELBY, HARTZLER, LEVIN, CRAWFORD, MYERS, HUNTER, RELFORD, OSTMANN, MILLER, REINHART, FROELKER, NAEGER, HOLAND, ROARK, ST. ONGE, LEGAN, RICHARDSON, BEARDEN, BEHNEN, JETTON, CUNNINGHAM, BYRD, FARES, BLACK, KELLY (144), HEGEMAN, HENDRICKSON, BOUCHER, ENZ, BARRY, GRAHAM, PHILLIPS, LUETKENHAUS, BERKSTRESSER, KELLEY (47), WILSON (42), CIERPIOT AND RIDGEWAY.

Read 1<sup>st</sup> time January 25, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

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## AN ACT

To amend chapter 145, RSMo, relating to estate tax, by adding one new section relating to the same subject.

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

Section A. Chapter 145, RSMo, is amended by adding thereto one new section, to be known as section 145.1000, to read as follows:

**145.1000. Other provisions of this chapter to the contrary notwithstanding, if the federal estate tax imposed pursuant to section 2011 of the Internal Revenue Code, as amended, is repealed, then no tax shall be imposed on the transfer of a decedent's estate in Missouri. The provisions of this section shall become effective on the same date as the effective date of the repeal of the federal estate tax.**