

FIRST REGULAR SESSION

HOUSE BILL NO. 546

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES ERVIN (Sponsor), YATES, DAUS, MEADOWS, BROWN (30),
MUNZLINGER, FLOOK, DAY, WILDBERGER, DUSENBERG, YAEGER, WHORTON, PAGE, McGHEE,
MOORE, DENISON, BAKER (123) AND HOSKINS (Co-sponsors).

Read 1st time February 15, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1292L.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to an income tax deduction for health insurance premiums.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be
2 known as section 135.098, to read as follows:

3 **135.098. 1. For all taxable years beginning after December 31, 2005, a resident**
4 **individual may deduct from such individual's Missouri taxable income an amount equal**
5 **to one hundred percent of all amounts paid by such individual for qualified health**
6 **insurance premiums. A married individual filing a Missouri income tax return separately**
7 **from his or her spouse shall be allowed to make a deduction pursuant to this section in an**
8 **amount equal to the proportion of such individual's payment of all qualified health**
9 **insurance premiums. The director of the department of revenue shall place a line on all**
10 **Missouri individual income tax returns for the deduction created by this section.**

11 **2. For purposes of this section, "qualified health insurance" means any insurance**
12 **policy primarily providing health care coverage, other than insurance coverage provided**
13 **through the taxpayer's employer for the taxpayer, the taxpayer's spouse, or the taxpayer's**
14 **dependants.**

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.