

SECOND REGULAR SESSION

HOUSE BILL NO. 1156

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES COOPER (120) (Sponsor), NOLTE, SUTHERLAND, ERVIN,
BIVINS, WETER, FLOOK, SANDER, BROWN (30), WILSON (119), MUNZLINGER,
MOORE AND SELF (Co-sponsors).

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STEPHEN S. DAVIS, Chief Clerk

3679L.01I

AN ACT

To repeal section 143.111, RSMo, and to enact in lieu thereof one new section relating to a health insurance premium deduction.

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

Section A. Section 143.111, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.111, to read as follows:

143.111. The Missouri taxable income of a resident shall be such resident's Missouri adjusted gross income less:

(1) Either the Missouri standard deduction or the Missouri itemized deduction;

(2) The Missouri deduction for personal exemptions;

(3) The Missouri deduction for dependency exemptions;

(4) The deduction for federal income taxes provided in section 143.171; [and]

(5) The deduction for a self-employed individual's health insurance costs provided in section 143.113; **and**

(6) **The amount paid by the taxpayer during the taxable year for medical insurance premiums and out-of-pocket medical costs on behalf of the taxpayer, the taxpayer's spouse, and the taxpayer's dependents, to the extent that such amount is not included in the deduction authorized by subdivision (5) of this section and is not deducted on the taxpayer's federal income tax return for that taxable year. For purposes of this**

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.

14 subdivision, "out-of-pocket medical costs" means those medical expenses allowable under
15 section 213 of the Internal Revenue Code, as amended, and any federal rulings interpreting
16 such section.

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