

SECOND REGULAR SESSION

HOUSE BILL NO. 1574

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES FISHER (Sponsor), NANCE, WILSON (119), BIVINS, SILVEY, DUSENBERG, ERVIN, BAKER (123), LAMPE, WHORTON, SELF, DAY, SANDER, DENISON, SCHAD, DIXON, ROORDA, HARRIS (110), MEADOWS, NIEVES, SMITH (14), WILSON (130), MOORE, SCHLOTTACH, KELLY, DEEKEN, EMERY, RUESTMAN, WRIGHT (159), STEVENSON, McGHEE, WELLS, CUNNINGHAM (145), KRAUS, WRIGHT (137), JETTON AND WASSON (Co-sponsor).

Read 1st time January 30, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4203L.01I

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to income taxes.

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 known as section 143.173, to read as follows:

143.173. 1. For all tax years beginning on or after January 1, 2006, all income received for military service by any active duty military personnel, including members of the reserves on active duty and members of the national guard on full-time national guard duty, shall be exempt from the state income tax imposed in this chapter.

2. The department may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2006, shall be invalid and void.

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 **3. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:**

15 **(1) The provisions of the new program authorized under this section shall**
16 **automatically sunset six years after the effective date of this section unless reauthorized by**
17 **an act of the general assembly; and**

18 **(2) If such program is reauthorized, the program authorized under this section**
19 **shall automatically sunset twelve years after the effective date of the reauthorization of this**
20 **section; and**

21 **(3) This section shall terminate on September first of the calendar year immediately**
22 **following the calendar year in which the program authorized under this section is sunset.**

✓