

SECOND REGULAR SESSION

HOUSE BILL NO. 1719

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BIVINS (Sponsor), WILDBERGER, DIXON, KRAUS, ERVIN,
YAEGER, FISHER, SCHNEIDER, McGHEE, MOORE AND SANDERS BROOKS (Co-sponsors).

Read 1st time February 9, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4658L.01I

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to computation of resident individual income.

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 143.175, to read as follows:

**143.175. 1. For all tax years beginning on or after January 1, 2006, a resident
2 taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income
3 to determine Missouri taxable income an amount equal to the amount of tax imposed on
4 the income of such taxpayer under section 3101 of the Internal Revenue Code of 1986, as
5 amended.**

**6 2. The director of revenue shall establish the procedure by which the deduction in
7 this section may be claimed, and shall promulgate rules to implement the provisions of this
8 section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,
9 that is created under the authority delegated in this section shall become effective only if
10 it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if
11 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable
12 and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,
13 to review, to delay the effective date, or to disapprove and annul a rule are subsequently**

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 held unconstitutional, then the grant of rulemaking authority and any rule proposed or
15 adopted after August 28, 2006, shall be invalid and void.

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

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

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

23 **(3) This section shall terminate on December thirty-first of the calendar year**
24 **immediately following the calendar year in which the program authorized under this**
25 **section is sunset.**

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