

FIRST REGULAR SESSION

HOUSE BILL NO. 149

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SALVA (Sponsor),
WILDBERGER AND MEADOWS (Co-sponsors).

Pre-filed December 15, 2006 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

0381L.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Section A. Section 143.111, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.111, to read as follows: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;

(6) **The amount paid by the taxpayer during the taxable year for medical insurance premiums 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. A deduction shall not be allowed under this subdivision unless the taxpayer pays one hundred percent of all medical insurance premiums deducted under 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.

15 **subdivision and the taxpayer does not qualify for participation in any employer-sponsored**
16 **medical insurance plan.**

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