

HB 149 -- Income Tax Deduction for Health Insurance Premiums

Sponsor:  Salva

This bill allows an income tax deduction for health insurance premiums for the taxpayer and the taxpayer's spouse and dependents to the extent that they are not already deducted on the taxpayer's Missouri or federal income tax returns. No deduction is allowed unless the taxpayer pays 100% of all medical insurance premiums deducted and he or she is not qualified to participate in any employer-sponsored medical insurance plan.