

FIRST REGULAR SESSION

HOUSE BILL NO. 545

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SMITH (150) (Sponsor), TILLEY, KOENIG, BIVINS, WILSON (119), NANCE, RUESTMAN, JONES (89), SCHAAF, DIXON, KRAUS, McGHEE, NIEVES, SCHOELLER, DIECKHAUS, THOMSON, SCHARNHORST, COX, FRANZ, GATSCHENBERGER, DAY, STEVENSON, COOPER, SCHAD, WELLS, VIEBROCK, POLLOCK, SCHLOTTACH, DIEHL, PARKINSON, PRATT, BROWN (149), STREAM, BRANDOM, BRUNS, YATES, ICET AND BURLISON (Co-sponsors).

1377L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 143.151 and 143.161, RSMo, and to enact in lieu thereof two new sections relating to income tax exemptions.

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

Section A. Sections 143.151 and 143.161, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 143.151 and 143.161, to read as follows:

143.151. [For all taxable years beginning before January 1, 1999, a resident shall be
2 allowed a deduction of one thousand two hundred dollars for himself or herself and one thousand
3 two hundred dollars for his or her spouse if he or she is entitled to a deduction for such personal
4 exemptions for federal income tax purposes.] For all taxable years beginning on or after January
5 1, 1999, **but ending on or before December 31, 2009**, a resident shall be allowed a deduction
6 of two thousand one hundred dollars for himself or herself and two thousand one hundred dollars
7 for his or her spouse if he or she is entitled to a deduction for such personal exemptions for
8 federal income tax purposes. **For all taxable years beginning on or after January 1, 2010,**
9 **a resident shall be allowed a deduction of two thousand six hundred twenty-five dollars for**
10 **the resident and two thousand six hundred twenty-five dollars for the resident's spouse if**
11 **the resident is entitled to a deduction for such personal exemptions for federal income tax**
12 **purposes.**

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.

143.161. 1. For all taxable years beginning after December 31, 1997, **but ending on or**
2 **before December 31, 2009**, a resident may deduct one thousand two hundred dollars for each
3 dependent for whom such resident is entitled to a dependency exemption deduction for federal
4 income tax purposes. **For all taxable years beginning on or after January 1, 2010, a resident**
5 **may deduct two thousand one hundred dollars for each dependent for whom such resident**
6 **is entitled to a dependency exemption deduction for federal income tax purposes.** In the
7 case of a dependent who has attained sixty-five years of age on or before the last day of the
8 taxable year, if such dependent resides in the taxpayer's home or the dependent's own home or
9 if such dependent does not receive Medicaid or state funding while residing in a facility licensed
10 pursuant to chapter 198, RSMo, the taxpayer may deduct an additional one thousand dollars.

11 2. [For all taxable years beginning before January 1, 1999, a resident who qualifies as
12 an unmarried head of household or as a surviving spouse for federal income tax purposes may
13 deduct an additional eight hundred dollars.] For all taxable years beginning on or after January
14 1, 1999, a resident who qualifies as an unmarried head of household or as a surviving spouse for
15 federal income tax purposes may deduct an additional one thousand four hundred dollars.

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