

SECOND REGULAR SESSION

# HOUSE BILL NO. 2457

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES PRATT (Sponsor), JONES (89), NIEVES, STEVENSON,  
PARKINSON, SMITH (150) AND FUNDERBURK (Co-sponsors).

5483L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 143.011 and 143.021, RSMo, and to enact in lieu thereof two new sections relating to income taxation.

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

Section A. Sections 143.011 and 143.021, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 143.011 and 143.021, to read as follows:

143.011. **1.** A tax is hereby imposed for every taxable year on the Missouri taxable income of every resident.

**2. For all taxable years ending on or before December 31, 2010,** the tax shall be determined by applying the tax table or the rate provided in section 143.021, which is based upon the following rates:

6	If the Missouri taxable income is:	The tax is:
7	Not over \$1,000.00 .....	1 1/2% of the Missouri taxable income
8	Over \$1,000 but not over \$2,000 .....	\$15 plus 2% of excess over \$1,000
9	Over \$2,000 but not over \$3,000 .....	\$35 plus 2 1/2% of excess over \$2,000
10	Over \$3,000 but not over \$4,000 .....	\$60 plus 3% of excess over \$3,000
11	Over \$4,000 but not over \$5,000 .....	\$90 plus 3 1/2% of excess over \$4,000
12	Over \$5,000 but not over \$6,000 .....	\$125 plus 4% of excess over \$5,000
13	Over \$6,000 but not over \$7,000 .....	\$165 plus 4 1/2% of excess over \$6,000
14	Over \$7,000 but not over \$8,000 .....	\$210 plus 5% of excess over \$7,000
15	Over \$8,000 but not over \$9,000 .....	\$260 plus 5 1/2% of excess over \$8,000
16	Over \$9,000 .....	\$315 plus 6% of excess over \$9,000

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.

17           **3. For all taxable years beginning on or after January 1, 2011, there shall be no tax**  
18 **on a Missouri taxable income of nine thousand dollars or less, and the tax on a Missouri**  
19 **taxable income of more than nine thousand dollars shall be four percent of the excess over**  
20 **nine thousand dollars.**

          143.021. **1. For all taxable years ending on or before December 31, 2010,** every  
2 resident having a taxable income of less than nine thousand dollars shall determine his tax from  
3 a tax table prescribed by the director of revenue and based upon the rates provided in section  
4 143.011. The tax table shall be on the basis of one hundred dollar increments of taxable income  
5 below nine thousand dollars. The tax provided in the table shall be the amount rounded to the  
6 nearest whole dollar by applying the rates in section 143.011 to the taxable income at the  
7 midpoint of each increment, except there shall be no tax on a taxable income of less than one  
8 hundred dollars. Every resident having a taxable income of nine thousand dollars or more shall  
9 determine his tax from the rate provided in section 143.011.

10           **2. For all taxable years beginning on or after January 1, 2011, every resident shall**  
11 **determine the tax on the resident's Missouri taxable income from the rate provided in**  
12 **section 143.011.**

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