

FIRST REGULAR SESSION

# HOUSE BILL NO. 1139

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE ROWDEN.

2496L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to a deduction for certain federal tax payments.

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*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 143.845, to read as follows:

**143.845. In addition to all deductions listed in this chapter, a taxpayer shall be**  
2 **allowed a deduction for amounts assessed and paid under Section 5000A of the Internal**  
3 **Revenue Code of 1986, as amended. As used in this section, "deduction" shall mean an**  
4 **amount subtracted from the taxpayer's Missouri adjusted gross income to determine**  
5 **Missouri taxable income for the tax year in which such deduction is claimed.**

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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.