HB 582 -- MILITARY INCOME TAX DEDUCTION

SPONSOR: Ross

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Veterans by a vote of $11\ \text{to}\ 0$.

Currently, 100% of the income received by an individual as salary or compensation for being a member of the active duty component of the armed forces and to the extent that the income is included in the federal adjusted gross income, may be deducted from his or her Missouri adjusted gross income to determine his or her taxable income. If the individual files a combined return with a spouse, any active duty income received may be deducted from their Missouri combined adjusted gross income. This bill adds income received by an individual as salary or compensation for being an uniformed service member of the National Guard or reserve components of the Armed Forces of the United States to these provisions.

This bill is similar to SB 814 (2016).

PROPONENTS: Supporters say that the current deductions do not apply to activated National Guardsmen serving within the state. This bill would provide an extra benefit and show support to those men and women of Missouri who help when disasters happen within our state's borders.

Testifying for the bill were Representative Ross; Michael Hafener; Pat Rowe Kerr; Dewey Riehn, VFW; Bryan Shelton; Jeff Suhr; Missouri National Guard Association; and Office of the Adjutant General.

OPPONENTS: There was no opposition voiced to the committee.