

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Bill No. 2142, Page 8, Section 143.121, Line 244, by inserting after all of said  
2 section and line the following:

3  
4 "143.174. For all tax years beginning on or after January 1, 2016, for purposes of  
5 calculating the Missouri taxable income as required under section 143.011, one hundred percent of  
6 the income received by any person as salary or compensation in any form as a member of the active  
7 duty component of the Armed Forces of the United States, and to the extent that such income is  
8 included in the federal adjusted gross income, may be deducted from the taxpayer's Missouri  
9 adjusted gross income to determine such taxpayer's Missouri taxable income. If such person files a  
10 combined return with a spouse, any military income received while engaging in the performance of  
11 active duty may be deducted from their Missouri combined adjusted gross income. For the purposes  
12 of this section, "salary or compensation" shall include any signing bonus.

13 143.175. 1. For all tax years beginning on or after January 1, 2020, for purposes of  
14 calculating the Missouri taxable income as required under section 143.011, a percentage of the  
15 income received by any person as salary or compensation:

16 (1) In performance of inactive duty for training (IDT) of the National Guard or annual  
17 training status (AT) of the National Guard; ~~or~~

18 (2) In reserve components of the Armed Forces of the United States; or

19 (3) For all tax years beginning on or after January 1, 2025, in the form of a bonus from the  
20 National Guard or a reserve component of the United States Armed Forces for joining, reenlisting,  
21 or for any other reason;

22  
23 and to the extent that such income is included in the federal adjusted gross income, may be deducted  
24 from the taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri taxable  
25 income. If such person files a combined return with a spouse, a percentage of any military income  
26 received while engaging in the performance of National Guard or reserve military duty may be  
27 deducted from their Missouri combined adjusted gross income. Such military income shall be  
28 deducted as follows:

29 (a) For the tax year beginning on or after January 1, 2020, twenty percent of such military  
30 income;

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

- 1 (b) For the tax year beginning on or after January 1, 2021, forty percent of such military
- 2 income;
- 3 (c) For the tax year beginning on or after January 1, 2022, sixty percent of such income;
- 4 (d) For the tax year beginning on or after January 1, 2023, eighty percent of such income;
- 5 (e) For all tax years beginning on January 1, 2024, and thereafter, one hundred percent of
- 6 such income.

7 2. Notwithstanding the provisions of this section or any other provision of law to the  
8 contrary, the deduction authorized by this section shall not apply to compensation received while  
9 engaging in civilian federal service, including civil service positions requiring the wearing of  
10 military uniform and military affiliation."; and

11  
12 Further amend said bill by amending the title, enacting clause, and intersectional references  
13 accordingly.