

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 326, Page 6, Section 135.647, Line 84, by inserting
2 after all of said section and line the following:
3

4 "143.161. 1. For all taxable years beginning after December 31, 1997, a resident may deduct one
5 thousand two hundred dollars for each dependent for whom such resident is entitled to a dependency
6 exemption deduction for federal income tax purposes, provided that the exemption amount as defined under
7 26 U.S.C. Section 151 is not zero. In the case of a dependent who has attained sixty-five years of age on or
8 before the last day of the taxable year, if such dependent resides in the taxpayer's home or the dependent's
9 own home or if such dependent does not receive Medicaid or state funding while residing in a facility
10 licensed pursuant to chapter 198, the taxpayer may deduct an additional one thousand dollars.

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

14 3. For all taxable years beginning on or after January 1, 2015, for each birth for which a certificate of
15 birth resulting in stillbirth has been issued under section 193.165, a taxpayer may claim the exemption under
16 subsection 1 of this section only in the taxable year in which the stillbirth occurred, if the child otherwise
17 would have been a member of the taxpayer's household.

18 4. (1) In addition to the exemptions provided for pursuant to subsections 1 to 3 of this section, for all
19 tax years beginning on or after January 1, 2024, a taxpayer may deduct two thousand four hundred dollars for
20 each child to which a taxpayer gives birth during the tax year and for which the taxpayer is entitled to a
21 dependency exemption for federal income tax purposes, regardless of whether the exemption amount as
22 defined under 26 U.S.C. Section 151 is zero.

23 (2) A deduction authorized pursuant to this subsection shall only be made during the tax year in
24 which the taxpayer gives birth to a child for which the taxpayer is entitled to the deduction provided in
25 subdivision (1) of this subsection and shall only be made for the child to which the taxpayer gives birth
26 during the tax year.

27 (3) A taxpayer shall not be eligible to claim a deduction pursuant to this subsection and subsection 1
28 or 3 of this section for the same child."; and
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30 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Action Taken _____ Date _____