

HB 1921 -- MISSOURI WORKER DUES TAX FAIRNESS ACT

SPONSOR: Murray

This bill establishes the "Missouri Workers Dues Tax Fairness Act".

The bill authorizes an income tax subtraction for union dues paid by a taxpayer. The subtraction equals 100% of the taxpayer's qualified union dues subject to a maximum of \$2,000 per tax year for the individual filers and \$4,000 per tax year for joint filers.

This bill specifies that deductible dues must be related to representation, collective bargaining, contract administration, grievance procedures, or other lawful labor organization activities. The bill excludes political contributions, independent expenditures, and lobbying expenses.

Taxpayers claiming the subtraction must maintain documentation of paid dues.