

HB 2173 -- INCOME TAX EXEMPTION

SPONSOR: Perkins

This bill provides that, beginning January 1, 2027, and for the purpose of determining the Missouri adjusted gross income, 100% of tips received by or paid to a tipped employee who is engaged in an occupation that customarily and regularly receives tips must be subtracted from such taxpayer's Federal adjusted gross income.

This bill is similar to HB 198 (2025).