

FIRST REGULAR SESSION

SENATE BILL NO. 462

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHAEFER.

Read 1st time February 19, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1986S.02I

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to a deduction for certain federal tax payments.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 143, RSMo, is amended by adding thereto one new
2 section, to be known as section 143.845, to read as follows:

**143.845. In addition to all deductions listed in this chapter, a
2 taxpayer shall be allowed a deduction for amounts assessed and paid
3 under Section 5000A of the Internal Revenue Code of 1986, as amended.
4 As used in this section, "deduction" shall mean an amount subtracted
5 from the taxpayer's Missouri adjusted gross income to determine
6 Missouri taxable income for the tax year in which such deduction is
7 claimed.**

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