

SECOND REGULAR SESSION

SENATE BILL NO. 890

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATORS HOWARD, CHILDERS, DePASCO, CLAY, WIGGINS, SCOTT,
CASKEY, HOUSE, JACOB, STAPLES, STOLL AND MAXWELL.

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TERRY L. SPIELER, Secretary.

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for certain veterans.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.900, to read as follows:

135.900. For the taxable year beginning on or after January 1, 2000, and ending before January 1, 2001, an individual taxpayer who served in the United States armed forces at any time between December 7, 1941 and December 31, 1945, and was honorably discharged shall be allowed a credit against his or her state income tax liability pursuant to chapter 143, RSMo, of five hundred dollars. If the amount allowable as a credit exceeds the income tax liability of the taxpayer, the excess shall be considered an overpayment of tax. The director of revenue may establish by rule promulgated pursuant to chapter 536, RSMo, methods for proof of discharge.

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