

SECOND REGULAR SESSION

SENATE BILL NO. 820

91ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR BENTLEY.

Pre-filed December 12, 2001, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

3290S.011

AN ACT

To repeal section 143.161, RSMo, relating to dependency exemptions for foster children, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 143.161, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.161, to read as follows:

143.161. 1. For all taxable years beginning after December 31, 1997, a resident may deduct one thousand two hundred dollars for each dependent for whom such resident is entitled to a dependency exemption deduction for federal income tax purposes. In the case of a dependent who has attained sixty-five years of age on or before the last day of the taxable year, if such dependent resides in the taxpayer's home or the dependent's own home or if such dependent does not receive Medicaid or state funding while residing in a facility licensed pursuant to chapter 198, RSMo, the taxpayer may deduct an additional one thousand dollars.

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

3. For state income tax purposes, the support threshold entitling a taxpayer to a dependency exemption shall not apply to a foster parent if any foster child has lived within the foster parent's home for at least ten months of the year for which the dependency exemption applies.