

FIRST REGULAR SESSION

# SENATE BILL NO. 293

92ND GENERAL ASSEMBLY

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INTRODUCED BY SENATOR VOGEL.

Read 1st time January 21, 2003, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

0957S.011

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## AN ACT

To repeal section 143.481, RSMo, and to enact in lieu thereof one new section relating to procedures for filing income taxes.

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

Section A. Section 143.481, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.481, to read as follows:

143.481. An income tax return with respect to the tax imposed by sections 143.011 to 143.996 shall be made by the following:

(1) Every resident individual who has a Missouri adjusted gross income of one thousand two hundred dollars or more, **or a greater amount as prescribed by the director of revenue** and who is required to file a federal income tax return;

(2) Every nonresident individual who has a Missouri nonresident adjusted gross income (Missouri adjusted gross income derived from sources within this state) of six hundred dollars or more, **or a greater amount as prescribed by the director of revenue** and who is required to file a federal income tax return;

(3) Every resident estate or trust which is required to file a federal income tax return;

(4) Every nonresident estate which has gross income of six hundred dollars or more for the taxable year from sources within this state;

(5) Every nonresident trust which for the taxable year has from sources within this state, either;

(a) Any taxable income[.]; or

(b) Gross income of six hundred dollars or more regardless of the amount of taxable

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

income;

(6) Every corporation which:

(a) Is not an exempt corporation described in subsection 2 of section 143.441[.];

(b) Is required to file a federal income tax return[.]; and

(c) Has gross income from sources within this state of one hundred dollars or more.

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