

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/HCS/House Bills Nos. 517 & 754, Page 1, Section A, Line 4

of said page, by inserting after all of said line the following:

"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, 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 all taxable years beginning on or after January 1,

1 2015, for each birth for which a certificate of birth resulting
2 in stillbirth has been issued under section 193.165, a taxpayer
3 may claim the exemption under subsection 1 of this section only
4 in the taxable year in which the stillbirth occurred, if the
5 child otherwise would have been a member of the taxpayer's
6 household."; and

7 Further amend the title and enacting clause accordingly.