

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 814

98TH GENERAL ASSEMBLY

4441H.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to income tax deductions for active duty military personnel.

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 section, to be
2 known as section 143.174, to read as follows:

**143.174. For all tax years beginning on or after January 1, 2016, for purposes of
2 calculating the Missouri taxable income as required under section 143.011, one hundred
3 percent of the income received by any person as salary or compensation in any form as a
4 member of the active duty component of the Armed Forces of the United States, and to the
5 extent that such income is included in the federal adjusted gross income, may be deducted
6 from the taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri
7 taxable income. If such person files a combined return with a spouse, any military income
8 received while engaging in the performance of active duty may be deducted from their
9 Missouri combined adjusted gross income.**

✓

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.