

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 814

98TH GENERAL ASSEMBLY

Reported from the Committee on Ways and Means, February 4, 2016, with recommendation that the Senate Committee Substitute do pass.

4441S.02C

ADRIANE D. CROUSE, Secretary.

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

**143.174. For purposes of calculating the Missouri taxable income
2 as required under section 143.011, one hundred percent of the income
3 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
5 United States may be deducted from a taxpayer's Missouri adjusted
6 gross income to determine that taxpayer's Missouri taxable income. If
7 such person files a combined return with a spouse, any military income
8 received while engaging in the performance of active duty may be
9 deducted from their Missouri combined adjusted gross income.**

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