

SECOND REGULAR SESSION

SENATE BILL NO. 814

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATORS WALLNGFORD, PEARCE AND KRAUS .

Pre-filed December 15, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4441S.011

AN ACT

To repeal section 41.950, RSMo, and to enact in lieu thereof 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Section A. Section 41.950, RSMo, is repealed and one new section enacted
2 in lieu thereof, to be known as section 41.950, to read as follows:

41.950. 1. Any resident of this state who is a member of the National
2 Guard or of any reserve component of the Armed Forces of the United States or
3 who is a member of the United States Army, the United States Navy, the United
4 States Air Force, the United States Marine Corps, the United States Coast Guard
5 or an officer of the United States Public Health Service detailed by proper
6 authority for duty with any branch of the United States Armed Forces described
7 in this section and who is engaged in the performance of active duty in the
8 military service of the United States in a military conflict in which reserve
9 components have been called to active duty under the authority of 10 U.S.C.
10 672(d) or 10 U.S.C. 673b or any such subsequent call or order by the President
11 or Congress for any period of thirty days or more shall be relieved from certain
12 provisions of state law, as follows:

13 (1) No person performing such military service who owns a motor vehicle
14 shall be required to maintain financial responsibility on such motor vehicle as
15 required under section 303.025 until such time as that person completes such
16 military service, unless any person shall be operating such motor vehicle while
17 the vehicle owner is performing such military service;

18 (2) No person failing to renew his or her driver's license while performing
19 such military service shall be required to take a complete examination as

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

20 required under section 302.173 when renewing his or her license within ninety
21 days after completing such military service and reestablishing residence within
22 the state;

23 (3) Any motor vehicle registration required under chapter 301 that expires
24 for any person performing such military service may be renewed by such person
25 within sixty days of completing such military service without being required to
26 pay a delinquent registration fee; however, such motor vehicle shall not be
27 operated while the person is performing such military service unless the motor
28 vehicle registration is renewed;

29 (4) Any person enrolled by the supreme court of Missouri or licensed,
30 registered or certified under chapter 168, 256, 317, 324, 325, 326, 327, 328, 329,
31 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346,
32 375, 640 or 644, and interpreters licensed under sections 209.319 to 209.339,
33 whose license, registration or certification expires while performing such military
34 service, may renew such license, registration or certification within sixty days of
35 completing such military service without penalty;

36 (5) In the case of corporate registration reports, franchise tax reports or
37 other reports required to be filed with the office of secretary of state, where the
38 filing of such report would be delayed because of a person performing such
39 military service, such reports shall be filed without penalty within one hundred
40 twenty days of the completion of such military service;

41 (6) No person performing such military service who is subject to a
42 criminal summons for a traffic violation shall be subject to nonappearance
43 sanctions for such violation until after one hundred eighty days after the
44 completion of such military service;

45 (7) No person performing such military service who is required under
46 state law to file financial disclosure reports shall be required to file such reports
47 while performing such military service; however, such reports covering that
48 period of time that such military service is performed shall be filed within one
49 hundred eighty days after the completion of such military service;

50 (8) Any person with an indebtedness, liability or obligation for state
51 income tax or property tax on personal or real property who is performing such
52 military service or a spouse of such person filing a combined return or owning
53 property jointly shall be granted an extension to file any papers or to pay any
54 obligation until one hundred eighty days after the completion of such military
55 service or continuous hospitalization as a result of such military service

56 notwithstanding the provisions of section 143.991 to the contrary and shall be
57 allowed to pay such tax without penalty or interest if paid within the one
58 hundred eighty-day period;

59 **(9) For purposes of calculating the Missouri taxable income as**
60 **required under section 143.011, any taxable military income received**
61 **while engaging in the performance of active duty may be deducted from**
62 **the person's Missouri adjusted gross income. If such person files a**
63 **combined return with a spouse, any taxable military income received**
64 **while engaging in the performance of active duty may be deducted from**
65 **their Missouri combined adjusted gross income;**

66 **(10)** Notwithstanding other provisions of the law to the contrary, for the
67 purposes of this section, interest shall be allowed and paid on any overpayment
68 of tax imposed by sections 143.011 to 143.998 at the rate of six percent per
69 annum from the original due date of the return or the date the tax was paid,
70 whichever is later;

71 ~~[(10)]~~ **(11)** No state agency, board, commission or administrative tribunal
72 shall take any administrative action against any person performing such military
73 service for that person's failure to take any required action or meet any required
74 obligation not already provided for in subdivisions (1) to (8) of this subsection
75 until one hundred eighty days after the completion of such military service,
76 except that any agency, board, commission or administrative tribunal affected by
77 this subdivision may, in its discretion, extend the time required to take such
78 action or meet such obligation beyond the one hundred eighty-day period;

79 ~~[(11)]~~ **(12)** Any disciplinary or administrative action or proceeding before
80 any state agency, board, commission or administrative tribunal where the person
81 performing such military service is a necessary party, which occurs during such
82 period of military service, shall be stayed by the administrative entity before
83 which it is pending until sixty days after the end of such military service.

84 2. Upon completing such military service, the person shall provide the
85 appropriate agency, board, commission or administrative tribunal an official order
86 from the appropriate military authority as evidence of such military service.

87 3. The provisions of this section shall apply to any individual described
88 in subsection 1 of this section who performs such military service on or after
89 August 2, 1990.