

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 814

98TH GENERAL ASSEMBLY

2016

4441H.03T

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

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