July 11, 1917

*This Date in Missouri Senate History*

On *This Date in Missouri Senate History*, the date was July 11, 1917, the day the original version of Missouri’s current income tax went into effect.

The tax was created by the Missouri General Assembly on April 12 of that year by Senate Bill 70, which was sponsored by Sen. Jesse Duncan of Bowling Green.

This was not the first attempt at taxing income in Missouri. On Feb 20, 1865, the first tax came into existence during the Civil War, but would be found unconstitutional some four years later.

At first, the new tax was payable on all income, and the rate was one-half of 1 percent. In later years, the state income tax increased, tripling to 1.5 percent on May 26, 1919 — but dropping to an even 1 percent on Aug. 21, 1921. On Jan. 1, 1931, Missouri adopted a progressive tax rate, from 1 percent on an annual income of $1,000 or less and a maximum of 4 percent on annual income of $9,000 or more. Since Jan. 1, 1971, the rate for those earning $1,000 or less per year has been 1.5 percent, with the top bracket — for those who bring in at least $9,000 a year — at 6 percent.

But, it all started on July 11, 1917, the date marking when Missouri’s present income tax first became official, on *This Date in Missouri Senate History*.

(Sources: *University of* *Missouri Publications: Missouri Historical Tax Rates*; *Missouri Senate Journal*, 1917; )