

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SA to SS/SCS/Senate Bill No. 648, Page 9, Section _____, Line 12,

2 by inserting after all of said line the following:

3 "Further amend said bill, page 26, section 143.011, line 3,
4 by inserting after all of said line the following:

5 "143.021. 1. Every resident having a taxable income shall
6 determine his or her tax from the rates provided in section
7 143.011. There shall be no tax on a taxable income of less than
8 one hundred dollars.

9 2. (1) Notwithstanding the provisions of subsection 1 of
10 section 143.011 to the contrary, for all tax years beginning on
11 or after January 1, 2022, there shall be no tax on a taxable
12 income of less than two thousand dollars, as adjusted pursuant to
13 subsection 5 of section 143.011.

14 (2) The modification of the tax rates pursuant to this
15 subsection shall only apply to tax years that begin on or after
16 the date the modification takes place.

17 (3) The director of revenue shall, by rule, adjust the tax
18 table provided in subsection 1 of section 143.011 to effectuate
19 the provisions of this subsection."; and".