

SECOND REGULAR SESSION

SENATE BILL NO. 742

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

Pre-filed December 1, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

3856S.011

AN ACT

To repeal section 143.991, RSMo, and to enact in lieu thereof one new section relating to tax relief for victims of certain terrorist attacks.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 143.991, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 143.991, to read as follows:

143.991. 1. The period of service in the Armed Forces of the United
2 States in a combat zone plus any period of continuous hospitalization outside this
3 state attributable to such service plus the next one hundred eighty days shall be
4 disregarded in determining, under regulations to be promulgated by the director
5 of revenue, whether any act required by sections 143.011 to 143.996 was
6 performed by a taxpayer within the time prescribed therefor.

7 2. In the case of any individual who dies during an induction period while
8 in active service as a member of the Armed Forces of the United States, if such
9 death occurred while the individual was serving in a combat zone or as a result
10 of wounds, disease, or injury incurred while so serving, the tax imposed by
11 sections 143.011 to 143.996 shall not apply with respect to the taxable year in
12 which falls the date of his **or her** death, or with respect to any prior taxable year
13 ending on or after the first day he **or she** so served in a combat zone.

14 3. **(1) In the case of a specified terrorist victim, the tax imposed**
15 **pursuant to this chapter shall not apply:**

16 **(a) With respect to the taxable year in which falls the date of**
17 **death; and**

18 **(b) With respect to any prior taxable year in the period**
19 **beginning with the last taxable year ending before the taxable year in**
20 **which the wounds or injury were incurred from an attack as described**

21 in subdivision (3) of this subsection.

22 (2) The provisions of subdivision (1) of this subsection shall not
23 apply to the amount of any tax imposed pursuant to this chapter which
24 would be computed by only taking into account the items of income,
25 gain, or other amounts determined to be taxable pursuant to 26 U.S.C.
26 Section 692(d)(3), as amended.

27 (3) For the purposes of this subsection, the term "specified
28 terrorist victim" means any decedent who dies:

29 (a) As a result of wounds or injury incurred as a result of the
30 terrorist attacks against the United States on September 11, 2001; or

31 (b) As a result of illness incurred as a result of an attack
32 involving anthrax occurring on or after September 11, 2001, and before
33 January 1, 2002.

34 Such term shall not include any individual identified by the Attorney
35 General of the United States to have been a participant or conspirator
36 in any such attack or a representative of such an individual.

Bill ✓

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