

# SENATE BILL NO. 615

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR EIGEL.

2788S.011

ADRIANE D. CROUSE, Secretary

## AN ACT

To repeal section 143.021, RSMo, and to enact in lieu thereof one new section relating to income taxes.

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

Section A. Section 143.021, RSMo, is repealed and one new  
2 section enacted in lieu thereof, to be known as section 143.021,  
3 to read as follows:

143.021. 1. Every resident having a taxable income  
2 shall determine his or her tax from the rates provided in  
3 section 143.011. **For all tax years ending on or before**  
4 **December 31, 2021**, there shall be no tax on a taxable income  
5 of less than one hundred dollars.

6 2. (1) **Notwithstanding the provisions of subsection 1**  
7 **of section 143.011 to the contrary, for all tax years**  
8 **beginning on or after January 1, 2022, there shall be no tax**  
9 **on a taxable income of less than two thousand dollars, as**  
10 **adjusted pursuant to subsection 4 of section 143.011.**

11 (2) **The modification of the tax rates pursuant to this**  
12 **subsection shall only apply to tax years that begin on or**  
13 **after the date the modification takes place.**

14 (3) **The director of revenue shall, by rule, adjust the**  
15 **tax table provided in subsection 1 of section 143.011 to**  
16 **effectuate the provisions of this subsection.**

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