

SENATE BILL NO. 12

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR MOON.

5948S.01I

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal section 143.161, RSMo, and to enact in lieu thereof one new section relating to an income tax exemption for certain dependents.

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

Section A. Section 143.161, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 143.161,
3 to read as follows:

143.161. 1. For all taxable years beginning after
2 December 31, 1997, a resident may deduct one thousand two
3 hundred dollars for each dependent for whom such resident is
4 entitled to a dependency exemption deduction for federal
5 income tax purposes, provided that the exemption amount as
6 defined under 26 U.S.C. Section 151 is not zero. In the
7 case of a dependent who has attained sixty-five years of age
8 on or before the last day of the taxable year, if such
9 dependent resides in the taxpayer's home or the dependent's
10 own home or if such dependent does not receive Medicaid or
11 state funding while residing in a facility licensed pursuant
12 to chapter 198, the taxpayer may deduct an additional one
13 thousand dollars.

2. For all taxable years beginning on or after January
15 1, 1999, a resident who qualifies as an unmarried head of
16 household or as a surviving spouse for federal income tax
17 purposes may deduct an additional one thousand four hundred
18 dollars.

19 3. For all taxable years beginning on or after January
20 1, 2015, for each birth for which a certificate of birth
21 resulting in stillbirth has been issued under section
22 193.165, a taxpayer may claim the exemption under subsection
23 1 of this section only in the taxable year in which the
24 stillbirth occurred, if the child otherwise would have been
25 a member of the taxpayer's household.

26 **4. (1) In addition to the exemptions provided for**
27 **pursuant to subsections 1 to 3 of this section, for all tax**
28 **years beginning on or after January 1, 2023, a taxpayer may**
29 **deduct one thousand two hundred dollars for each unborn**
30 **child for which the taxpayer will be entitled to a**
31 **dependency exemption for federal income tax purposes once**
32 **the unborn child is born.**

33 **(2) A deduction authorized pursuant to this subsection**
34 **shall not be made during any tax year in which the taxpayer**
35 **is able to make a deduction pursuant to subsection 1 of this**
36 **section for the unborn child.**

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