

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bill No. 912, Page 1, Section TITLE, Line 4,

2 by striking "veterans" and inserting in lieu thereof the
 3 following: "military affairs"; and

4 Further amend said bill, page 4, Section 42.312, line
 5 30, by inserting after all of said line the following:

6 "143.174. For all tax years beginning on or after
 7 January 1, 2016, for purposes of calculating the Missouri
 8 taxable income as required under section 143.011, one
 9 hundred percent of the income received by any person as
 10 salary or compensation in any form as a member of the active
 11 duty component of the Armed Forces of the United States, and
 12 to the extent that such income is included in the federal
 13 adjusted gross income, may be deducted from the taxpayer's
 14 Missouri adjusted gross income to determine such taxpayer's
 15 Missouri taxable income. If such person files a combined
 16 return with a spouse, any military income received while
 17 engaging in the performance of active duty may be deducted
 18 from their Missouri combined adjusted gross income. For the
 19 purposes of this section, "salary or compensation" shall
 20 include any signing bonus.

21 143.175. 1. For all tax years beginning on or after
 22 January 1, 2020, for purposes of calculating the Missouri
 23 taxable income as required under section 143.011, a
 24 percentage of the income received by any person as salary or
 25 compensation:

26 (1) In performance of inactive duty for training (IDT)
27 of the National Guard or annual training status (AT) of the
28 National Guard; **[or]**

29 (2) In reserve components of the Armed Forces of the
30 United States; or

31 (3) In the form of a bonus from the National Guard or
32 a reserve component of the United States Armed Forces for
33 joining, reenlisting, or for any other reason;

34 and to the extent that such income is included in the
35 federal adjusted gross income, may be deducted from the
36 taxpayer's Missouri adjusted gross income to determine such
37 taxpayer's Missouri taxable income. If such person files a
38 combined return with a spouse, a percentage of any military
39 income received while engaging in the performance of
40 National Guard or reserve military duty may be deducted from
41 their Missouri combined adjusted gross income. Such
42 military income shall be deducted as follows:

43 (a) For the tax year beginning on or after January 1,
44 2020, twenty percent of such military income;

45 (b) For the tax year beginning on or after January 1,
46 2021, forty percent of such military income;

47 (c) For the tax year beginning on or after January 1,
48 2022, sixty percent of such income;

49 (d) For the tax year beginning on or after January 1,
50 2023, eighty percent of such income;

51 (e) For all tax years beginning on January 1, 2024,
52 and thereafter, one hundred percent of such income.

53 2. Notwithstanding the provisions of this section or
54 any other provision of law to the contrary, the deduction
55 authorized by this section shall not apply to compensation
56 received while engaging in civilian federal service,
57 including civil service positions requiring the wearing of
58 military uniform and military affiliation."; and

59 Further amend the title and enacting clause accordingly.