

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/SCS/House Bill No. 754, Page 1, Section A, Line 6,

2 by inserting after all of said line the following:

3 "143.081. 1. A resident individual, resident estate,
4 and resident trust shall be allowed a credit against the tax
5 otherwise due pursuant to sections 143.005 to 143.998 for
6 the amount of any income tax imposed for the taxable year by
7 another state of the United States (or a political
8 subdivision thereof) or the District of Columbia on income
9 derived from sources therein and which is also subject to
10 tax pursuant to sections 143.005 to 143.998. For purposes
11 of this subsection, the phrase "income tax imposed" shall be
12 that amount of tax before any income tax credit allowed by
13 such other state or the District of Columbia if the other
14 state or the District of Columbia authorizes a reciprocal
15 benefit for residents of this state.

16 2. The credit provided pursuant to this section shall
17 not exceed an amount which bears the same ratio to the tax
18 otherwise due pursuant to sections 143.005 to 143.998 as the
19 amount of the taxpayer's Missouri adjusted gross income
20 derived from sources in the other jurisdiction bears to the
21 taxpayer's Missouri adjusted gross income derived from all
22 sources. In applying the limitation of the previous
23 sentence to an estate or trust, Missouri taxable income
24 shall be substituted for Missouri adjusted gross income. If
25 the tax of more than one other jurisdiction is imposed on
26 the same item of income, the credit shall not exceed the

27 limitation that would result if the taxes of all the other
28 jurisdictions applicable to the item were deemed to be of a
29 single jurisdiction. The provisions of this subsection
30 shall apply to any credit allowed under this section,
31 provided that such credit shall be allowed under this
32 section with respect to any estate or trust to the extent
33 its Missouri adjusted gross income is excluded from Missouri
34 taxable income pursuant to the subtraction set forth in
35 subsection 3 of section 143.341.

36 3. (1) For the purposes of this section, in the case
37 of an S corporation, each resident S shareholder shall be
38 considered to have paid a tax imposed on the shareholder in
39 an amount equal to the shareholder's pro rata share of any
40 net income tax paid by the S corporation to a state which
41 does not measure the income of shareholders on an S
42 corporation by reference to the income of the S corporation
43 or where a composite return and composite payments are made
44 in such state on behalf of the S shareholders by the S
45 corporation.

46 (2) A resident S shareholder shall be eligible for a
47 credit issued pursuant to this section in an amount equal to
48 the individual income tax imposed pursuant to this chapter
49 on such shareholder's share of the S corporation's income
50 derived from sources in another state of the United States
51 or the District of Columbia, and which is subject to income
52 tax pursuant to this chapter but is not subject to income
53 tax in such other jurisdiction or a political subdivision
54 thereof.

55 4. For purposes of subsection 3 of this section, in
56 the case of an S corporation that is a bank chartered by a
57 state, the Office of Thrift Supervision, or the comptroller
58 of currency, each Missouri resident S shareholder of such
59 out-of-state bank shall qualify for the shareholder's pro

60 rata share of any net tax paid, including a bank franchise
 61 tax based on the income of the bank, by such S corporation
 62 where bank payment of taxes are made in such state on behalf
 63 of the S shareholders by the S bank to the extent of the tax
 64 paid.

65 143.341. 1. The Missouri taxable income of a resident
 66 estate or trust means its federal taxable income subject to
 67 the modifications in this section.

68 2. There shall be subtracted the amount if any that
 69 the federal personal exemption deduction allowable to the
 70 estate or trust exceeds its federal taxable income without
 71 its personal exemption deduction.

72 3. For all tax years beginning on or after January 1,
 73 2026, there shall be subtracted that amount included in
 74 Missouri taxable income of the estate or trust that would
 75 not be included as Missouri taxable income if said estate or
 76 trust were considered a nonresident estate or trust as
 77 defined in section 143.371. This subtraction shall only
 78 apply to the extent it is not a determinant of the federal
 79 distributable net income of the estate or trust.

80 [3.] 4. There shall be added or subtracted, as the
 81 case may be, the modifications described in sections 143.121
 82 and 143.141, and there shall be subtracted the federal
 83 income tax deduction provided in section 143.171. These
 84 additions and subtractions shall only apply to the extent
 85 that they are not determinants of the federal distributable
 86 net income of the estate or trust.

87 [4.] 5. There shall be added or subtracted, as the
 88 case may be, the share of the estate or trust in the
 89 fiduciary adjustment determined under section 143.351."; and

90 Further amend said bill, page 30, section 427.300, line
 91 317, by inserting after all of said line the following:

92 "456.1-108. 1. Without precluding other means for
93 establishing a sufficient connection with the designated
94 jurisdiction, terms of a trust designating the principal
95 place of administration are valid and controlling if:

96 (1) a trustee's principal place of business is located
97 in or a trustee is a resident of the designated
98 jurisdiction; or

99 (2) all or part of the administration occurs in the
100 designated jurisdiction.

101 2. Without precluding the right of the court to order,
102 approve, or disapprove a transfer, the trustee may transfer
103 the trust's principal place of administration to another
104 state or to a jurisdiction outside of the United States that
105 is appropriate to the trust's purposes, its administration,
106 and the interests of the beneficiaries.

107 3. The trustee shall notify the qualified
108 beneficiaries of a proposed transfer of a trust's principal
109 place of administration not less than sixty days before
110 initiating the transfer. The notice of proposed transfer
111 must include:

112 (1) the name of the jurisdiction to which the
113 principal place of administration is to be transferred;

114 (2) the address and telephone number at the new
115 location at which the trustee can be contacted;

116 (3) an explanation of the reasons for the proposed
117 transfer;

118 (4) a notice that states a change in the place of
119 administration may result in a change of the governing law,
120 which may affect the rights of any beneficiaries in ways
121 that are different from the current governing law;

122 (5) the date on which the proposed transfer is
123 anticipated to occur; and

124 [(5)] (6) the date, not less than sixty days after the
125 giving of the notice, by which the qualified beneficiary
126 must notify the trustee of an objection to the proposed
127 transfer.

128 4. The authority of a trustee under this section to
129 transfer a trust's principal place of administration without
130 an order of a court terminates if a qualified beneficiary
131 notifies the trustee of an objection to the proposed
132 transfer on or before the date specified in the notice.

133 5. In connection with a transfer of the trust's
134 principal place of administration, the trustee may transfer
135 some or all of the trust property to a successor trustee
136 designated in the terms of the trust or appointed pursuant
137 to section 456.7-704.

138 456.10-1005. 1. A beneficiary [may] shall not
139 commence a proceeding against a trustee for breach of trust
140 more than one year after the last to occur of the date the
141 beneficiary or a representative of the beneficiary was sent
142 a report that adequately disclosed the existence of a
143 potential claim for breach of trust and the date the trustee
144 informed the beneficiary of the time allowed for commencing
145 a proceeding with respect to any potential claim adequately
146 disclosed on the report.

147 2. A report adequately discloses the existence of a
148 potential claim for breach of trust if it provides
149 sufficient information so that the beneficiary or
150 representative knows of the potential claim or should have
151 inquired into its existence.

152 3. If subsection 1 of this section does not apply, a
153 judicial proceeding by a beneficiary against a trustee for
154 breach of trust [must] shall be commenced within five years
155 after the first to occur of:

156 (1) the removal, resignation, or death of the trustee;

157 (2) the occurrence of the event causing a termination
158 of the beneficiary's interest in the trust; or

159 (3) the occurrence of the event causing a termination
160 of the trust.

161 474.540. The provisions of sections 474.540 to 474.564
162 shall be known and may be cited as the "Missouri Electronic
163 Wills and Electronic Estate Planning Documents Act".

164 474.542. As used in sections 474.540 to 474.564, the
165 following terms mean:

166 (1) "Electronic", technology having electrical,
167 digital, magnetic, wireless, optical, electromagnetic, or
168 similar capabilities;

169 (2) "Electronic presence", the relationship of two or
170 more individuals in different locations in real time using
171 technology enabling live, interactive audio-visual
172 communication that allows for observation, direct
173 interaction, and communication between or among the
174 individuals;

175 (3) "Electronic will", a will executed electronically
176 in compliance with subsection 1 of section 474.548;

177 (4) "Record", information that is inscribed on a
178 tangible medium or that is stored in an electronic or other
179 medium and is retrievable in perceivable form;

180 (5) "Security procedure", a procedure to verify that
181 an electronic signature, record, or performance is that of a
182 specific person or to detect a change or error in an
183 electronic record, including a procedure that uses an
184 algorithm, code, identifying word or number, encryption, or
185 callback or other acknowledgment procedure;

186 (6) "Sign", with present intent to authenticate or
187 adopt a record to:

188 (a) Execute or adopt a tangible symbol; or

189 (b) Affix to or logically associate with the record an
190 electronic symbol or process;

191 (7) "State", a state of the United States, the
192 District of Columbia, Puerto Rico, the United States Virgin
193 Islands, a federally recognized Indian tribe, or any
194 territory or insular possession subject to the jurisdiction
195 of the United States;

196 (8) "Will", a codicil and any testamentary instrument
197 that appoints an executor, revokes or revises another will,
198 nominates a guardian, or expressly excludes or limits the
199 right of an individual or class to succeed to property of
200 the decedent passing by intestate succession.

201 474.544. An electronic will shall be a will for all
202 purposes of the laws of this state. The provisions of law
203 applicable to wills and principles of equity shall apply to
204 an electronic will, except as modified by sections 474.540
205 to 474.564.

206 474.546. A will executed electronically, but not in
207 compliance with subsection 1 of section 474.548, shall be an
208 electronic will under the provisions of sections 474.540 to
209 474.564 if executed in compliance with the law of the
210 jurisdiction where the testator is:

211 (1) Physically located when the will is signed; or

212 (2) Domiciled, or where the testator resides, when the
213 will is signed or when the testator dies.

214 474.548. 1. An electronic will shall be:

215 (1) A record that is readable as text at the time of
216 signing as provided in subdivision (2) of this subsection
217 and remains accessible as text for later reference;

218 (2) Signed by:

219 (a) The testator; or

(b) Another individual in the testator's name, in the
testator's physical presence, and by the testator's
direction; and

(3) Signed in the physical or electronic presence of
the testator by at least two individuals after witnessing:

(a) The signing of the will pursuant to subdivision
(2) of this subsection; or

(b) The testator's acknowledgment of the signing of
the will pursuant to subdivision (2) of this subsection or
acknowledgment of the will.

2. The intent of a testator that the record in
subdivision (1) of subsection 1 of this section be the
testator's electronic will may be established by extrinsic
evidence.

3. In accordance with the provisions of sections
474.337 or 474.550, a witness to a will shall be a resident
of a state and physically located in a state at the time of
signing if no self-proving affidavit is signed
contemporaneously with the execution of the electronic will.

474.550. At the time of its execution or at any
subsequent date, an electronic will may be made self-proved
in the same manner as specified in section 474.337 or, if
fewer than two witnesses are physically present in the same
location as the testator at the time of such
acknowledgments, before a remote online notary authorized to
perform a remote online notarization in this state under the
law of any state or the United States, and evidenced by a
remote online notarial certificate, in form and content
substantially as follows, subject to the additional
requirements under section 486.1165:

State of

County (and/or City) of

I, the undersigned notary, certify that _____, the
 testator, and the witnesses, whose names are signed to
 the attached or foregoing instrument, having personally
 appeared before me by remote online means, and having
 been first duly sworn, each then declared to me that
 the testator signed and executed the instrument as the
 testator's last will, and that the testator had
 willingly signed or willingly directed another to sign
 for the testator, and that the testator executed it as
 the testator's free and voluntary act for the purposes
 therein expressed; and that each of the witnesses, in
 the presence and hearing of the testator, signed the
 will as witness and that to the best of the witnesses'
 knowledge the testator was at that time eighteen or
 more years of age, of sound mind, and under no
 constraint or undue influence.

In witness thereof I have hereunto subscribed my name
 and affixed my official seal this _____ (date).

 (official signature and seal of
 notary)

474.552. 1. An electronic will may revoke all or part
 of a previous will.

2. All or part of an electronic will shall be revoked
 by:

(1) A subsequent will that revokes all or part of the
 electronic will expressly or by inconsistency;

(2) A written instrument signed by the testator
 declaring the revocation; or

(3) A physical act, if it is established by a
 preponderance of the evidence that the testator, with the
 intent of revoking all or part of the will, performed the
 act or directed another individual who performed the act in
 the testator's physical presence.

3. If there is evidence that a testator signed an
 electronic will and neither the electronic will nor a
 certified paper copy of the electronic will can be located

289 after a testator's death, there shall be a presumption that
290 the testator revoked the electronic will, even if no
291 instrument or later will revoking the electronic will can be
292 located.

293 474.554. Without further notice, at any time during
294 the administration of the estate or, if there is no grant of
295 administration, upon such notice and in such manner as the
296 court directs, the court may issue an order pursuant to
297 sections 472.400 to 472.490 for a custodian of an account
298 held under a terms-of-service agreement to disclose digital
299 assets for the purposes of obtaining an electronic will from
300 the account of a deceased user. If there is no grant of
301 administration at the time the court issues the order, the
302 court's order shall grant disclosure to the petitioner who
303 is deemed a personal representative for sections 472.400 to
304 472.490.

305 474.556. 1. An individual may create a certified
306 paper copy of an electronic will by affirming under penalty
307 of perjury that a paper copy of the electronic will is a
308 complete, true, and accurate copy of the electronic will.
309 If the electronic will is made self-proving, the certified
310 paper copy of the will shall include a self-proving
311 affidavit as provided in sections 474.337 or 474.550.

312 2. If a provision of law or rule of procedure requires
313 a will to be presented or retained in its original form or
314 provides legal consequences for the information not being
315 presented or retained in its original form, that provision
316 or rule shall be satisfied by a certified paper copy of an
317 electronic will.

318 474.558. In applying and construing the provisions of
319 sections 474.540 to 474.564, consideration shall be given to
320 the need to promote uniformity of the law with respect to

321 its subject matter among states that enact similar
322 provisions.

323 474.560. 1. Any written estate planning document may
324 be executed electronically, and no such estate planning
325 document shall be invalid or void solely because it is in
326 electronic form or because it is signed electronically by a
327 settlor, trustee, principal, grantor, declarant, or owner,
328 or by a witness to any such person's signature. For
329 purposes of this section, "estate planning document" shall
330 include, but not be limited to:

331 (1) A power of attorney or durable power of attorney;
332 (2) A health care declaration;
333 (3) An advance directive;
334 (4) A power of attorney for health care or durable
335 power of attorney for health care;
336 (5) A revocable trust or amendment thereto, or
337 modification or revocation thereof;
338 (6) An irrevocable trust;
339 (7) A beneficiary deed;
340 (8) A nonprobate transfer; or
341 (9) A document modifying, amending, correcting, or
342 revoking any written estate planning document.

343 2. (1) An electronic estate planning document or an
344 electronic signature on such document shall be attributable
345 to a person if it was the act of the person. The act of the
346 person may be shown in any manner, including a showing of
347 the efficacy of a security procedure applied to determine
348 the person to which the electronic record or signature was
349 attributable.

350 (2) The effect of attribution of a document or
351 signature to a person pursuant to subdivision (1) of this
352 subsection shall be determined from the context and
353 surrounding circumstances at the time of its creation,

354 execution, or adoption and as provided by other provisions
355 of law.

356 3. (1) Unless otherwise provided under its terms, any
357 electronic estate planning document may be signed in one or
358 more counterparts, and each separate counterpart may be an
359 electronic document or a paper document, provided that all
360 signed counterpart pages of each document are incorporated
361 into, or attached to, the document.

362 (2) An individual may create a certified paper copy of
363 any such electronic estate planning document by affirming
364 under penalty of perjury that a paper copy of the electronic
365 estate planning document is a complete, true, and accurate
366 copy of such document. If a provision of law or rule of
367 procedure requires an estate planning document to be
368 presented or retained in its original form or provides legal
369 consequences for the information not being presented or
370 retained in its original form, such provision or rule shall
371 be satisfied by a certified paper copy of an electronic
372 document.

373 4. Any written estate planning document, other than a
374 will, that requires one or more witnesses to the signature
375 of a principal may be witnessed by any individual or
376 individuals in the electronic presence of the principal.

377 5. A person who acts in reliance upon an
378 electronically executed written estate planning document
379 shall not be liable to any person for so relying and may
380 assume without inquiry the valid execution of the
381 electronically executed written estate planning document.

382 6. This section does not require a written estate
383 planning document to be electronically signed.

384 7. The laws of this state and principles of equity
385 applicable to any estate planning document shall apply to

any electronic estate planning document except as modified
by this section.

474.562. The provisions of sections 474.540 to 474.564
modify, limit, and supersede the federal Electronic
Signatures in Global and National Commerce Act, 15 U.S.C.
Section 7001, et seq., but do not modify, limit, or
supersede Section 101(c) of that act, 15 U.S.C. Section
7001(c), or authorize electronic delivery of any of the
notices described in Section 103(b) of that act, 15 U.S.C.
Section 7003(b).

474.564. The provisions of sections 474.540 to 474.564
shall apply to any will of a decedent who dies on or after
August 28, 2025, and to each written estate planning
document, as that term is defined in section 474.560, signed
or remotely witnessed on or after August 28, 2025.

474.600. 1. As used in this section, the following
terms mean:

(1) "Applicable state of emergency", the period
between April 6, 2020, and December 31, 2021, during which a
state of emergency existed due to a COVID-19 public health
threat, as proclaimed by the governor, and during which
executive orders 20-08, 20-10, 20-12, 20-14, 20-19, 21-07,
and 21-09 temporarily suspended the physical appearance
requirements in this chapter and authorized the use of audio-
visual technology to the extent that any Missouri statute
required the physical presence of any testator, settlor,
principal, witness, notary, or other person necessary for
the effective execution of any estate planning document such
as a will, trust, or power of attorney, or a self-proving
affidavit of the execution of such document, if the
conditions set forth in the executive orders were met;

(2) "Estate planning document", includes, but is not
limited to:

- 419 (a) A will;
420 (b) A codicil;
421 (c) A power of attorney or durable power of attorney;
422 (d) A health care declaration;
423 (e) An advance directive;
424 (f) A power of attorney for health care or a durable
425 power of attorney for health care;
426 (g) A revocable trust or amendment thereto, or
427 modification or revocation thereof;
428 (h) An irrevocable trust;
429 (i) A beneficiary deed;
430 (j) A nonprobate transfer; or
431 (k) A document modifying, amending, correcting, or
432 revoking any written estate planning document;
433 (3) "Necessary person", any testator, settlor,
434 grantor, principal, declarant, witness, notary, or other
435 person required for the effective execution of any estate
436 planning document in this state;
437 (4) "Physical presence requirement", includes, but is
438 not limited to, any requirement of physical presence under
439 section 404.705, 459.015, 474.320, or 474.337, or chapter
440 486.

441 2. With respect to the execution of an estate planning
442 document, a necessary person shall be deemed to have
443 satisfied any physical presence requirement under Missouri
444 law during the applicable state of emergency if the
445 following requirements were met:

446 (1) The signer affirmatively represented that the
447 signer was physically situated in the state of Missouri;

448 (2) The notary was physically located in the state of
449 Missouri and stated in which county the notary was
450 physically located for the jurisdiction on the
451 acknowledgment;

452 (3) The notary identified the signers to the
 453 satisfaction of the notary and Missouri law;

454 (4) Any person whose signature was required appeared
 455 using video conference software where live, interactive
 456 audio-visual communication between the principal, notary,
 457 and other necessary person allowed for observation, direct
 458 interaction, and communication at the time of signing; and

459 (5) The notary recorded in the notary's journal the
 460 exact time and means used to perform the notarial act, along
 461 with all other required information, absent the wet
 462 signatures.

463 3. The requirements of subdivisions (1) to (5) of
 464 subsection 2 of this section shall be deemed satisfied if an
 465 attorney who is licensed or authorized to practice law in
 466 Missouri and who was present at the remote execution signs a
 467 written acknowledgment made before an officer authorized to
 468 administer oaths under the laws of this state, and evidenced
 469 by the officer's certificate, under official seal, affixed
 470 to or logically associated with the acknowledgment. The
 471 form and content of the acknowledgment shall be
 472 substantially as follows:

473 State of _____

474 County of _____

475 AFFIDAVIT OF REMOTE EXECUTION OF DOCUMENTS

476 I, _____, am an attorney licensed or authorized to
 477 practice law in the state of Missouri.

478 On _____ (date), I convened with the following
 479 individuals via video conference software that allowed
 480 for live, interactive audio-visual communication between
 481 the parties to the conference and that also allowed for
 482 observation, direction, interaction, and communication
 483 between:

484 _____, the (testator, settlor, grantor, principal,
 485 or declarant);

486 , a witness;
 487 , a second witness; and
 488 , a notary public.

489 During the conference, , the (testator,
 490 settlor, grantor, principal, or declarant) signed the
 491 following estate planning document or documents: (a
 492 will, codicil, power of attorney, durable power of
 493 attorney, health care declaration, advance directive,
 494 health care power of attorney, revocable trust,
 495 irrevocable trust, beneficiary deed, nonprobate
 496 transfer, self-proving affidavit of the execution of a
 497 will, or a document modifying, amending, correcting, or
 498 revoking one of these estate planning documents).

499 All the parties to the conference represented that they
 500 were physically located in the state of Missouri at the
 501 time of the signing.

502 I have reviewed and am familiar with the requirements of
 503 the applicable executive order or orders in effect at
 504 the time and affirm that the remote execution of the
 505 estate planning document or documents met all the
 506 requirements of the applicable executive order or
 507 orders.

508 In witness whereof I, an officer authorized to
 509 administer oaths, have hereunto subscribed my name and
 510 affixed my official seal this (date).

511 (Signed)

512 (SEAL)

513 (Official capacity of officer)

"

; and

514 Further amend the title and enacting clause accordingly.