

SENATE BILL NO. 1191

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR CARTER.

4456S.011

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax exemption for certain families.

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

Section A. Chapter 143, RSMo, is amended by adding thereto
2 one new section, to be known as section 143.2225, to read as
3 follows:

143.2225. 1. This section shall be known and may be
2 cited as the "Next Generation Family Act".

3 2. For all tax years beginning on or after January 1,
4 2027, a taxpayer with three or more children for which the
5 taxpayer is entitled to a dependency exemption for federal
6 income tax purposes, regardless of whether the exemption
7 amount as defined in 26 U.S.C. Section 151 is zero, shall be
8 exempt from the tax levied and imposed pursuant to this
9 chapter.

10 3. The department of revenue shall promulgate rules to
11 implement the provisions of this section. Any rule or
12 portion of a rule, as that term is defined in section
13 536.010, that is created under the authority delegated in
14 this section shall become effective only if it complies with
15 and is subject to all of the provisions of chapter 536 and,
16 if applicable, section 536.028. This section and chapter
17 536 are nonseverable and if any of the powers vested with

18 the general assembly pursuant to chapter 536 to review, to
19 delay the effective date, or to disapprove and annul a rule
20 are subsequently held unconstitutional, then the grant of
21 rulemaking authority and any rule proposed or adopted after
22 August 28, 2026, shall be invalid and void.

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