

SECOND REGULAR SESSION

[PERFECTED]

SENATE SUBSTITUTE FOR

# SENATE BILL NO. 1032

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR MOON.

5404S.02P

KRISTINA MARTIN, 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Section A. Section 143.161, RSMo, is repealed and one new  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.

14 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, 2027, a taxpayer may  
29 deduct two thousand four hundred dollars for each child to  
30 which a taxpayer gives birth or adopts during the tax year  
31 and for which the taxpayer is entitled to a dependency  
32 exemption for federal income tax purposes, regardless of  
33 whether the exemption amount as defined under 26 U.S.C.  
34 Section 151 is zero.

35 (2) A deduction authorized pursuant to this subsection  
36 shall only be made for the tax year in which the taxpayer  
37 gives birth to or adopts a child for which the taxpayer is  
38 entitled to the deduction provided in subdivision (1) of  
39 this subsection and shall only be made for the child to  
40 which the taxpayer gives birth or adopts during the tax year.

41 (3) A taxpayer shall not be eligible to claim a  
42 deduction pursuant to this subsection and subsection 1 or 3  
43 of this section for the same child.

44 (4) The deduction authorized in this subsection may be  
45 claimed either by:

46 (a) The taxpayer giving birth to or adopting the child;

47           (b) The taxpayer's spouse if the taxpayer files  
48 married filing jointly; or

49           (c) Any other taxpayer that is entitled to a  
50 dependency exemption for the child for federal income tax  
51 purposes, regardless of whether the exemption amount as  
52 defined under 26 U.S.C. Section 151 is zero.

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