

SECOND REGULAR SESSION

SENATE BILL NO. 857

89TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR JACOB.

Read 1st time February 2, 1998, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S3623.011

AN ACT

To repeal section 143.161, RSMo 1994, relating to income taxation, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 143.161, RSMo 1994, is repealed and one new section enacted in lieu thereof, to be known as section 143.161, to read as follows:

143.161. 1. **For all tax years beginning before January 1, 1999**, a resident may deduct four hundred dollars for each dependent for whom he is entitled to a dependency exemption deduction for federal income tax purposes.

2. For all tax years beginning on or after January 1, 1999, a resident may deduct eight hundred dollars for each dependent for whom he is entitled to a dependency exemption deduction for federal income tax purposes.

[2.] **3.** A resident who qualifies as an unmarried head of household or as a surviving spouse for federal income tax purposes may deduct an additional eight hundred dollars.

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EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.