

FIRST REGULAR SESSION

SENATE BILL NO. 318

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATORS JACOB, HOWARD, STOLL, MAXWELL, STAPLES, WIGGINS,
HOUSE, DePASCO, QUICK, SCHNEIDER, BLAND, CLAY, GOODE,
JOHNSON, BANKS, MATHEWSON AND SCOTT.

Read 1st time January 20, 1999, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S1276 021

AN ACT

To repeal section 143.151, RSMo 1994, relating to income tax exemptions, 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Section A. Section 143.151, RSMo 1994, is repealed and one new section enacted in lieu thereof, to be known as section 143.151, to read as follows:

143.151. **For all taxable years beginning before January 1, 1999**, a resident shall be allowed a deduction of one thousand two hundred dollars for himself and one thousand two hundred dollars for his spouse if he is entitled to a deduction for such personal exemptions for federal income tax purposes. **For all taxable years beginning on or after January 1, 1999, a resident shall be allowed a deduction of two thousand one hundred dollars for himself and two thousand one hundred dollars for his spouse if he is entitled to a deduction for such personal exemptions for federal income tax purposes.**

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