

HOUSE BILL NO. 1688

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BURLISON (Sponsor), FITZPATRICK, WILSON, BRATTIN,
ANDERSON, WHITE AND LANT (Co-sponsors).

5469H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 143.011, RSMo, and to enact in lieu thereof one new section relating to state income tax.

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

Section A. Section 143.011, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.011, to read as follows:

143.011. **1. For all taxable years beginning before January 1, 2015**, a tax is hereby imposed for every taxable year on the Missouri taxable income of every resident. The tax shall be determined by applying the tax table or the rate provided in section 143.021, which is based upon the following rates: If the Missouri taxable income is:

5	The tax is:	
6	Not over \$1,000.00	1 1/2% of the Missouri taxable income
7	Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
8	Over \$2,000 but not over \$3,000	\$35 plus 2 1/2% of excess over \$2,000
9	Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
10	Over \$4,000 but not over \$5,000	\$90 plus 3 1/2% of excess over \$4,000
11	Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
12	Over \$6,000 but not over \$7,000	\$165 plus 4 1/2% of excess over \$6,000
13	Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
14	Over \$8,000 but not over \$9,000	\$260 plus 5 1/2% of excess over \$8,000
15	Over \$9,000	\$315 plus 6% of excess over \$9,000

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 **2. For all taxable years beginning on or after January 1, 2015, the rate of tax on**

17 **Missouri taxable income shall be:**

18

19 **Not over the official poverty**

0% of the Missouri

20 **line for a family of the size**

taxable income

21 **involved**

22

23 **Over the official poverty**

6% of the Missouri

24 **line for a family of the size**

taxable income

25 **involved**

✓