

FIRST REGULAR SESSION

HOUSE BILL NO. 1359

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE GANNON.

2685H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 143.141, RSMo, and to enact in lieu thereof one new section relating to search and rescue.

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

Section A. Section 143.141, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.141, to read as follows:

143.141. If federal taxable income of a resident individual is determined by itemizing deductions from his federal adjusted gross income, he may elect to deduct his Missouri itemized deduction in lieu of his Missouri standard deduction. The Missouri itemized deduction of a resident individual means the allowable federal itemized deductions which consist of allowable federal deductions other than those allowable in arriving at federal adjusted gross income and other than the federal deductions for personal and dependency exemptions, with the following modifications:

(1) Reduced by the proportional amount thereof representing the tax imposed by sections 143.011 to 143.998;

(2) Reduced by the proportional amount thereof representing any income taxes imposed by another state of the United States or a political subdivision thereof or the District of Columbia;

(3) Increased by the fair market value of a literary, musical, scholarly, or artistic composition contributed to any tax exempt agency or institution which is operated on a not-for-profit basis by any taxpayer whose personal efforts created such composition less the amount deducted from federal adjusted gross income attributable to such contribution. The fair market value of such literary, musical, scholarly or artistic composition shall be determined by

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.

18 written appraisal of the property by a person qualified to make such an appraisal other than the
19 taxpayer, the donee, or any "related taxpayer" within the meaning of such term as defined by
20 sections 267(b) and 1313(c) of the Internal Revenue Code, as amended. The appraisal shall be
21 made within one year of the date of the donation and attached to the taxpayer's income tax return;

22 (4) Increased to the extent not otherwise deductible, by the taxes for the same taxable
23 year for which the return is being filed that are imposed by the following provisions of the
24 Internal Revenue Code:

25 (a) Section 3101, relating to the tax on employees under the Federal Insurance
26 Contributions Act;

27 (b) Sections 3201 and 3211, relating to the taxes on railroad employees and railroad
28 employee representatives under the Railroad Retirement Tax Act;

29 (c) Section 1401, relating to tax on self-employment income, to the extent that such taxes
30 were not deducted in the computation of the taxpayer's federal adjusted gross income under the
31 Internal Revenue Code of 1986, as amended;

32 **(5) Increased by the amount paid for search and rescue equipment and for any**
33 **mileage of a motor vehicle used in a search and rescue operation, to the extent such costs**
34 **are not otherwise deductible as charitable donations due to adjusted gross income limits.**
35 **The deduction rate for mileage of a motor vehicle used in a search and rescue operation**
36 **shall be equal to the deduction rate for mileage of motor vehicles used in a trade or**
37 **business.**

✓