

FIRST REGULAR SESSION

HOUSE BILL NO. 444

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES JETTON (Sponsor), BEARDEN, RUESTMAN, DEMPSEY, COOPER (120), NIEVES, SELF, ICET, DIXON, WILSON (130), POLLOCK, MUSCHANY, SUTHERLAND, SANDER, KINGERY, HUBBARD, BRUNS, PORTWOOD, WILSON (119), DEEKEN, FUNDERBURK, ST. ONGE, MAY, WELLS, BIVINS, SILVEY, DETHROW, FISHER, PRATT, WETER, SATER, DENISON, SCHARNHORST, SMITH (150), FRANZ, JONES (89), WRIGHT, FLOOK, CUNNINGHAM (86), DAY, COX, RUZICKA, THOMSON, MOORE, CUNNINGHAM (145), STREAM, SCHOELLER, JONES (117), GUEST, DUSENBERG, ROORDA, SCHAD, WHORTON, ERVIN, WOOD, EMERY, SCHNEIDER, PAGE, MUNZLINGER, HUNTER, MARSH, STEVENSON, FRAME, KOMO, BROWN (50), WILDBERGER, MEADOWS, BLAND, YAEGER, SCAVUZZO, HOSKINS, ZIMMERMAN, STORCH, KRATKY, CHAPPELLE-NADAL, BRANDOM, VIEBROCK, DAVIS, KELLY, SCHIEFFER, SALVA, DOUGHERTY, JOHNSON, CORCORAN, EL-AMIN, WRIGHT-JONES, HAYWOOD, SWINGER, WALTON, HUGHES, WALLACE, SCHLOTTACH, LIPKE, AVERY, LEMBKE, TILLEY, BAKER (123), FAITH, FARES, PEARCE, RICHARD, HOBBS, SCHAAF, GRILL, ONDER, CASEY, QUINN (7), AULL, COOPER (155), PARSON, GRISAMORE, NANCE, KRAUS, SMITH (14), RUCKER, COOPER (158), SPRENG, YATES, NOLTE, McGHEE, WASSON AND LOEHNER (Co-sponsors).

Read 1st time January 17, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

0761L.011

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.125, to read as follows:

143.125. 1. As used in this section, "taxpayer" means any resident individual who is sixty-five years of age or older.

2. For all taxable years beginning on or after January 1, 2007, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income an amount equal to the amount of any Social Security benefits

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.

6 received by the taxpayer and that are included in federal adjusted gross income under
7 Section 86 of the Internal Revenue Code of 1986, as amended.

8 **3. The director of the department of revenue may promulgate rules to implement**
9 **the provisions of this section. Any rule or portion of a rule, as that term is defined in**
10 **section 536.010, RSMo, that is created under the authority delegated in this section shall**
11 **become effective only if it complies with and is subject to all of the provisions of chapter**
12 **536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536,**
13 **RSMo, are nonseverable and if any of the powers vested with the general assembly**
14 **pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and**
15 **annul a rule are subsequently held unconstitutional, then the grant of rulemaking**
16 **authority and any rule proposed or adopted after August 28, 2007, shall be invalid and**
17 **void.**

18 **4. Under section 23.253, RSMo, of the Missouri sunset act:**

19 **(1) The provisions of the new program authorized under this section shall**
20 **automatically sunset six years after the effective date of this section unless reauthorized by**
21 **an act of the general assembly; and**

22 **(2) If such program is reauthorized, the program authorized under this section**
23 **shall automatically sunset twelve years after the effective date of the reauthorization of this**
24 **section; and**

25 **(3) This section shall terminate on December thirty-first of the calendar year**
26 **immediately following the calendar year in which the program authorized under this**
27 **section is sunset.**

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