

HOUSE \_\_\_\_\_ AMENDMENT NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for House Bill No. 1210, Page 1, In the Title, Lines 2-3, by  
2 deleting the words, “debt setoffs for unpaid healthcare expenses” and inserting in lieu thereof the  
3 word, “income tax”; and  
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5 Further amend said bill, Page 1, Section A, Line 2, by inserting after all of said section the  
6 following:

7 “143.171. 1. For all tax years beginning on or after January 1, 1994, but ending on or  
8 before December 31, 2012, an individual taxpayer shall be allowed a deduction for his federal  
9 income tax liability under Chapter 1 of the Internal Revenue Code for the same taxable year for  
10 which the Missouri return is being filed, not to exceed five thousand dollars on a single taxpayer's  
11 return or ten thousand dollars on a combined return, after reduction for all credits thereon, except  
12 the credit for payments of federal estimated tax, the credit for the overpayment of any federal tax,  
13 and the credits allowed by the Internal Revenue Code by Section 31 (tax withheld on wages),  
14 Section 27 (tax of foreign country and United States possessions), and Section 34 (tax on certain  
15 uses of gasoline, special fuels, and lubricating oils).

16 2. For all tax years beginning on or after September 1, 1993, but ending on or before  
17 December 31, 2012, a corporate taxpayer shall be allowed a deduction for fifty percent of its  
18 federal income tax liability under Chapter 1 of the Internal Revenue Code for the same taxable  
19 year for which the Missouri return is being filed after reduction for all credits thereon, except the  
20 credit for payments of federal estimated tax, the credit for the overpayment of any federal tax, and  
21 the credits allowed by the Internal Revenue Code by Section 31 (tax withheld on wages), Section  
22 27 (tax of foreign country and United States possessions), and Section 34 (tax on certain uses of  
23 gasoline, special fuels and lubricating oils).

24 3. If a federal income tax liability for a tax year prior to the applicability of sections  
25 143.011 to 143.996 for which he was not previously entitled to a Missouri deduction is later paid  
26 or accrued, he may deduct the federal tax in the later year to the extent it would have been  
27 deductible if paid or accrued in the prior year.”; and  
28

29 Further amend said bill by amending the title, enacting clause, and intersectional references  
30 accordingly.