

SECOND REGULAR SESSION

HOUSE BILL NO. 1578

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES LARGENT (Sponsor), TORPEY, STREAM,
LONG AND BURLISON (Co-sponsors).

5297L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

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

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
2 known as section 143.082, to read as follows:

**143.082. For all tax years beginning on or after January 1, 2012, all reimbursement
2 payments received by any individual or entity in performance of duties under a contract
3 with the children's division of the department of social services to provide respite care for
4 children in foster care shall be exempt from taxation under this chapter, including any
5 withholding tax imposed by sections 143.191 to 143.265. The department of revenue shall
6 not require the withholding or payment of any portion from such individual's or entity's
7 income for purposes of this chapter, but may require withholding of any funds for federal
8 withholding purposes or to be paid as federal taxes or fees.**

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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.