

SECOND REGULAR SESSION

HOUSE BILL NO. 2444

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ROWDEN.

6116H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 143.051 and 143.101, RSMo, and to enact in lieu thereof two new sections relating to income taxes on members of the Armed Forces.

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

Section A. Sections 143.051 and 143.101, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 143.051 and 143.101, to read as follows:

143.051. 1. An individual who is a resident for only part of [his] **the individual's** taxable period shall be treated as a nonresident for purposes of [sections 143.011 to 143.996] **this chapter**. [His] **The individual's** Missouri nonresident adjusted gross income (Missouri adjusted gross income from sources within this state) shall consist of:

(1) All items that would have determined [his] **the individual's** Missouri adjusted gross income if [he] **the individual** had a taxable period as a resident consisting solely of the time [he] **the individual** was a resident[.]; and

(2) All items that would have determined [his] **the individual's** Missouri nonresident adjusted gross income if [he] **the individual** had a taxable period as a nonresident consisting solely of the time [he] **the individual** was not a resident.

2. An individual described in subsection 1 **of this section** may determine [his] **the individual's** tax as if [he] **the individual** were a resident for the entire taxable period.

3. (1) **As used in this subsection, the term "member of the military" means any individual who is a member of the Armed Forces of the United States, including reserve components and the National Guard of this state, as defined under 32 U.S.C. Sections 101 and 109, as amended, or any other military force organized under the laws of this state who**

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.

17 **is domiciled in this state and who spends any part of the tax year stationed outside this state.**

18 **(2) Any individual who is a member of the military shall be treated as a nonresident**
19 **individual for purposes of this chapter for each day the individual was stationed outside**
20 **this state.**

143.101. 1. "Resident" means an individual who is domiciled in this state, unless [he]
2 **the individual** (1) maintains no permanent place of abode in this state, (2) does maintain a
3 permanent place of abode elsewhere, and (3) spends in the aggregate not more than thirty days
4 of the [taxable] **tax** year in this state; or who is not domiciled in this state but maintains a
5 permanent place of abode in this state and spends in the aggregate more than one hundred
6 eighty-three days of the [taxable] **tax** year in this state. **The term "resident" shall not include**
7 **any member of the military as provided under subsection 3 of section 143.051.**

8 2. "Nonresident" means an individual who is not a resident of this state.

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