

SECOND REGULAR SESSION

# HOUSE BILL NO. 2625

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE O'DONNELL.

5329H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal section 143.021, RSMo, and to enact in lieu thereof one new section relating to income tax.

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

Section A. Section 143.021, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.021, to read as follows:

143.021. 1. Every resident having a taxable income shall determine his or her tax from the rates provided in section 143.011. For all tax years beginning on or before December 31, 2022, there shall be no tax on a taxable income of less than one hundred dollars.

2. (1) Notwithstanding the provisions of subsection 1 of section 143.011 to the contrary, for all tax years beginning on or after January 1, 2023, **but beginning on or before December 31, 2024**, there shall be no tax on taxable income of less than or equal to one thousand dollars, as adjusted pursuant to subsection 5 of section 143.011.

(2) The modifications made pursuant to this subsection shall only apply to tax years that begin on or after January 1, 2023.

(3) The director of the department of revenue shall, by rule, adjust the tax table provided in subsection 1 of section 143.011 to effectuate the provisions of this subsection.

**3. (1) Notwithstanding the provisions of subsection 1 of section 143.011 to the contrary, for all tax years beginning on or after January 1, 2025, there shall be no tax on the taxable income of less than or equal to two thousand four hundred dollars, as adjusted under subsection 5 of section 143.011.**

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           **(2) The modifications made pursuant to this subsection shall apply only to tax**  
18 **years that begin on or after January 1, 2025.**

19           **(3) The director of the department of revenue shall, by rule, adjust the tax table**  
20 **provided in subsection 1 of section 143.011 to effectuate the provisions of this subsection.**

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