

FIRST REGULAR SESSION

SENATE BILL NO. 505

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROWDEN.

Read 1st time February 28, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

2189S.011

AN ACT

To repeal section 143.041, RSMo, and to enact in lieu thereof one new section relating to taxation.

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

Section A. Section 143.041, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 143.041, to read as follows:

143.041. 1. A tax is hereby imposed for every taxable year on the income
2 of every nonresident individual which is derived from sources within this
3 state. The tax shall be that amount which bears the same ratio to the tax
4 applicable to the individual if he **or she** would have been a resident as [(A)] his
5 **or her** Missouri nonresident adjusted gross income as determined under section
6 143.181 [(Missouri adjusted gross income derived from sources within this state)]
7 bears to [(B)] his **or her** Missouri adjusted gross income derived from all sources.

8 2. The provisions of this section shall not apply to out-of-state businesses
9 or out-of-state employees operating under sections 190.270 to 190.285.

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.