

FIRST REGULAR SESSION

# SENATE BILL NO. 484

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WIELAND.

Read 1st time February 23, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

2277S.011

## AN ACT

To repeal section 143.141, RSMo, and to enact in lieu thereof one new section relating to search and rescue.

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

Section A. Section 143.141, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 143.141, to read as follows:

143.141. If federal taxable income of a resident individual is determined  
2 by itemizing deductions from his federal adjusted gross income, he may elect to  
3 deduct his Missouri itemized deduction in lieu of his Missouri standard  
4 deduction. The Missouri itemized deduction of a resident individual means the  
5 allowable federal itemized deductions which consist of allowable federal  
6 deductions other than those allowable in arriving at federal adjusted gross income  
7 and other than the federal deductions for personal and dependency exemptions,  
8 with the following modifications:

9 (1) Reduced by the proportional amount thereof representing the tax  
10 imposed by sections 143.011 to 143.998;

11 (2) Reduced by the proportional amount thereof representing any income  
12 taxes imposed by another state of the United States or a political subdivision  
13 thereof or the District of Columbia;

14 (3) Increased by the fair market value of a literary, musical, scholarly, or  
15 artistic composition contributed to any tax exempt agency or institution which is  
16 operated on a not-for-profit basis by any taxpayer whose personal efforts created  
17 such composition less the amount deducted from federal adjusted gross income  
18 attributable to such contribution. The fair market value of such literary, musical,  
19 scholarly or artistic composition shall be determined by written appraisal of the  
20 property by a person qualified to make such an appraisal other than the taxpayer,

21 the donee, or any "related taxpayer" within the meaning of such term as defined  
22 by sections 267(b) and 1313(c) of the Internal Revenue Code, as amended. The  
23 appraisal shall be made within one year of the date of the donation and attached  
24 to the taxpayer's income tax return;

25 (4) Increased to the extent not otherwise deductible, by the taxes for the  
26 same taxable year for which the return is being filed that are imposed by the  
27 following provisions of the Internal Revenue Code:

28 (a) Section 3101, relating to the tax on employees under the Federal  
29 Insurance Contributions Act;

30 (b) Sections 3201 and 3211, relating to the taxes on railroad employees  
31 and railroad employee representatives under the Railroad Retirement Tax Act;

32 (c) Section 1401, relating to tax on self-employment income, to the extent  
33 that such taxes were not deducted in the computation of the taxpayer's federal  
34 adjusted gross income under the Internal Revenue Code of 1986, as amended;

35 **(5) Increased by the amount paid for search and rescue**  
36 **equipment and for any mileage of a motor vehicle used in a search and**  
37 **rescue operation, to the extent such costs are not otherwise deductible**  
38 **as charitable donations due to adjusted gross income limits. The**  
39 **deduction rate for mileage of a motor vehicle used in a search and**  
40 **rescue operation shall be equal to the deduction rate for mileage of a**  
41 **motor vehicles used in a trade or business.**

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