

# SENATE BILL NO. 918

## 93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCOTT.

Read 1st time January 19, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

4586S.01I

### AN ACT

To repeal section 143.111, RSMo, and to enact in lieu thereof two new sections relating to a long-term care insurance tax deduction.

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

Section A. Section 143.111, RSMo, is repealed and two new sections  
2 enacted in lieu thereof, to be known as sections 143.083 and 143.111, to read as  
3 follows:

**143.083. For tax years beginning on or after January 1, 2007, in  
2 addition to the amounts to be submitted from a resident's Missouri  
3 adjusted gross income to determine Missouri taxable income under the  
4 provisions of section 143.111, there shall be subtracted one hundred  
5 percent of the amount the taxpayer has paid for premiums for a policy  
6 of long-term care insurance, as that term is defined in section 376.1100,  
7 RSMo.**

143.111. The Missouri taxable income of a resident shall be such  
2 resident's Missouri adjusted gross income less:

3 (1) Either the Missouri standard deduction or the Missouri itemized  
4 deduction;

5 (2) The Missouri deduction for personal exemptions;

6 (3) The Missouri deduction for dependency exemptions;

7 (4) The deduction for federal income taxes provided in section 143.171;

8 [and]

9 (5) The deduction for a self-employed individual's health insurance costs  
10 provided in section 143.113; and

11 (6) **The deduction for long-term care insurance premiums**  
12 **provided in section 143.083.**

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