

FIRST REGULAR SESSION

# SENATE BILL NO. 649

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR TRENT.

2403S.01I

KRISTINA MARTIN, Secretary

## AN ACT

To repeal section 92.113, RSMo, and to enact in lieu thereof one new section relating to the  
taxability of certain deferred compensation plans.

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

Section A. Section 92.113, RSMo, is repealed and one new  
2 section enacted in lieu thereof, to be known as section 92.113,  
3 to read as follows:

92.113. As referred to in section 92.111, the term  
2 "salaries, wages, commissions and other compensation" shall  
3 not include any contributions to any deferred compensation  
4 plans, including but not limited to any salary reduction  
5 plans, cafeteria plans or any other similar plans deferring  
6 the receipt of compensation by a resident or nonresident if  
7 such contribution is not subject to Missouri state income  
8 tax at the time such contribution is made, **or any payments**  
9 **pursuant to such plan if such payment is not subject to**  
10 **Missouri state income tax at the time such payment is made.**

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