

SECOND REGULAR SESSION

# SENATE BILL NO. 836

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROWDEN.

Pre-filed December 29, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4582S.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Section A. Section 143.041, RSMo, is repealed and one new section  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.**