May 20, 2023

Good morning!

Another session down. We're all breathing a bit easier. The 2023 regular legislative session wrapped at 6 p.m. on May 12. Since bill filing started last year on December 1, a total of 2,323 bills were proposed by the Missouri General Assembly. Countless hours were spent in committee, in meetings and on floor debate. The dust has settled. 57 bills sit on Governor Mike Parson's desk waiting to be signed. 19 of those pieces of legislation are budget bills.

This session, we welcomed eight new senators and 49 new state representatives. With some fresh faces and the Senate's Conservative Caucus announcing its dissolution, Capitol regulars were hopeful that this session would be more productive than the past couple of sessions. However, the nature of politics never proves easy and there was no shortage of disagreements and misunderstandings.

Republican infighting in the Senate continued to derail nearly all priorities and proposals, which led to leadership spending the last week of session "recessing" every night, instead of adjourning. This was a procedural tactic that was used to skip the introductory orders of business at the beginning of the day, in hopes to expedite the day's business and limit opportunities for various members to shut the Senate down. Ultimately, procedural tactics were not successful.

The last few sessions have seen a sharp increase in the number of filibusters, typically initiated by a small minority to drive compromise on big issues with the majority party. However, over the past couple of years, the filibuster has morphed into a tool for the Republican minority fraction to obstruct their own party's agenda. While filibusters have become a natural occurrence in the Senate and shutting down most day's work, the House worked diligently throughout the session and spent the last day of session working throughout the day sending various pieces of legislation to the Governor's desk.

Bills of interest to you are below. Governor Parson's administration will spend the next eight weeks reviewing the TAPP'd bills and issuing his signature or vetoes. Each year House and Senate research becomes slower and slower to provide TAFP bill summaries. We will provide you additional relevant information as it becomes available.

Bills signed by the Governor will become law on August 28 unless passed with an emergency clause. Bills with emergency clauses become effective immediately. Appropriation decisions must be made by June 30 and policy decisions must be made by July 14. The FY 24 budget fiscal year starts July 1st. We will continue to monitor the Governor's actions and will provide updates intermittently throughout the interim.

Session Overview

The general consensus is this session was a dud for the majority party. Most of the priorities the House and Senate leadership outlined in January did not get done. Majority priorities this year included the following:

- Education reform/charter expansion (no)
- Initiative Petition reform (no)
- Transgender athletes/gender transition procedures (yes)
- Sports betting (no)

- Tort reform (no)
- Personal property tax reform (no)

In an attempt to address the crime and backlog of cases, several pieces of legislation were filed to not only restore control of the St. Louis Police Department to the Board of Police Commissioners, but also allow the Governor to appoint a special prosecutor in the City of St. Louis based off of homicide rates, and also create and establish procedures for the MO Special Prosecutor Appointment Committee whose members would be elected by a secret ballot vote of the prosecuting and circuit attorneys of the state instead of by a ballot of the people.

Committees dedicated hours discussing the various pieces of legislation and crafting omnibus bills that took up countless hours of floor debate. While the Legislature worked meticulously throughout session drafting and debating proposals, the Governor, along with Attorney General Andrew and Bailey and several legislators called for St. Louis Circuit Attorney Kimberly Gardner's resignation.

After weeks of pressure and in response to the several pieces of legislation, Circuit Attorney Kimberly Gardner announced she would be resigning effective June 1 citing efforts by the state legislature to strip the office of any power. With her resignation, all legislation being considered halted for the remainder of session.

Key Upcoming Dates:

- June 30, 2023 – Last day for Governor to sign or line item veto budget items
- July 1, 2023 – First day of the new fiscal year
- July 14, 2023 – Last day for Governor Parson to sign or veto policy legislation
- August 28, 2023 – Effective date for policy bills without an emergency clause
- September 13, 2023 – Veto Session
- December 1, 2023 – First day of bill filing
- January 3, 2024 – First day of Legislative session

Truly Agreed Summaries

HB 131 -- BIWEEKLY PAY

This bill allows the salaries of state employees to be paid in biweekly installments, as designated by the Commissioner of the Office of Administration.

SCS SB 13 -- FINANCIAL INSTITUTIONS

AUTHORITY OF THE DIVISION OF FINANCE (Section 361.020)

The bill provides that the Division of Finance is in charge of the execution of the laws relating to banks, trust companies, and the banking business of the state; laws relating to persons and entities engaged in the small loan or consumer credit business in the state; the laws relating to persons and entities engaged in the mortgage business in the state; and the laws relating to persons and entities engaged in any other financial services related to business over which the Division of Finance is granted express authority.

RESPONSIBILITIES OF THE DIVISION OF FINANCE - STATE BANKING AND SAVINGS AND LOAN BOARD (Section 361.098)

The bill provides that the compensation and necessary travel and other expenses of the members of the State Banking and Savings and Loan Board shall be paid out of the Division of Finance Fund.

Currently, a majority of the members of the State Banking and Savings and Loan Board constitutes a quorum. This bill provides that three members of the Board shall constitute a quorum.

The Division is permitted to provide administrative services to the Board to assist the Board with fulfilling its statutory responsibilities.

CCS SB 20 -- RETIREMENT

The following is a summary of the Truly Agreed to and Finally Passed CCS for SB 20. SHERIFFS’ RETIREMENT SYSTEM (Sections 57.952, 57.961, 57.967, 57.991)

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Currently, the General Assembly and the governing body of a county are prohibited from appropriating funds into the Sheriffs' Retirement System. The bill reverses this provision and allows the General Assembly and the governing body of a county to appropriate funds for deposit into the Sheriffs' Retirement System. Further, each county is mandated to make the payroll deductions for member contributions and for transmission of the moneys to the Board of Directors to deposit into the Sheriffs' Retirement Fund.

This bill requires each person who becomes a member of the Sheriffs' Retirement System on or after January 1, 2024, to contribute 5% of the member's pay to the Retirement System. The payment of a member's compensation after deducting the contribution to be made shall be the full and complete discharge of all claims and demands for services rendered by the member to a county, except for benefits. The bill details the provisions relating to the member contributions, including the right to request a refund of contributions by nonvested former members.

Currently, the percentage of annuity that is paid to a retired member is equal to 2% of the final average compensation multiplied by the number of years of creditable service with an exception that the annuity cannot exceed 75% of the retired member's average final compensation. This bill specifies that the annuity shall not be less than $1,000 per month.

Any new member who is employed after January 1, 2024 is subject to the provisions in the bill.

MISSOURI STATE EMPLOYEES' RETIREMENT SYSTEM (MOSERS) and MISSOURI DEPARTMENT of TRANSPORTATION and HIGHWAY PATROL EMPLOYEES' RETIREMENT SYSTEM (MPERS) (Sections 104.010, 104.020, 104.035, 104.090, 104.170, 104.200, 104.312, 104.410, 104.436, 104.490, 104.515, 104.625, 104.810, 104.1003, 104.1018, 104.1024, 104.1051, 104.1060, 104.1066, 104.1072, 104.1084, 104.1091, and 476.521)

Thise bill proposes cleanup language affecting the Missouri State Employees' Retirement System (MOSERS) and the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS).

Theis bill: Page 23 of 72

(1) Modifies the definition of "compensation" to allow the respective boards to define "compensation" by rules (Section 104.010, RSMo);

(2) Allows a terminated vested employee to restore service if the employee becomes a member, working for a department, for one day instead of one year (Section 104.035);

(3) Repeals Section 104.130 relating to death benefits for retired members;

(4) Modifies the Board of Trustees membership of the MPERS by having the terms of the active employee representatives serving on the Board on August 28, 2026, to continue an additional two years until June 30, 2028, and after such date all terms of elected active employee representatives shall be for four years beginning July 1, 2028 and every four years thereafter (Section 104.160);

(5) Allows an individual currently drawing a retirement benefit under a state retirement plan to serve as a member of the General Assembly or as an elected state official and continue to draw his or her retirement annuity and cost of living adjustments. Currently, retired state officers and employees receiving retirement benefits from a state employees' retirement plan may only work in part-time non-benefit-eligible positions (Sections 104.160, 104.380 and 104.1039);

(6) Removes language requiring the election of the Chair and Vice Chair of the MPERS Board by secret ballot (Section 104.170);

(7) Clarifies that the statute of limitations for correcting an error starts upon the member’s annuity starting date or date of error, whichever is later. This change also adds language to exclude cases of fraud from the statute of limitations (Section 104.200, 104.490.1 and 104.1060);

(8) Expands the powers and duties of MPERS to include additional sections 104.271, 104.272, and 104.312;

(9) Excludes service accrued under Section 104.601 from division of benefit orders, sets out calculation of annuity subject to benefit order and moves language from Section 104.625 related to division of benefit orders and includes calculation of the annuity subject to backdrop payments to Section 104.312 where other division of benefit order language resides (Section 104.312);

(10) Limits the amount of service a member of the General Assembly or statewide elected official can accrue while on long-term disability (Section 104.410 and 104.1084);

(11) Removes the requirement that the contributions for unfunded accrued liabilities be determined using the level percent-of payroll amortization method (Section 104.436 and 104.1066);

(12) Allows members who terminate employment after reaching normal or early retirement age and become a retiree within 65 days of termination, instead of 60 days, to receive $5,000 of life insurance coverage (Section 104.515 and 104.1072);

(13) Removes the option for members to receive the lump sum backdrop payment in three equal installments (Sections 104.625 and 104.1024);

(14) Removes any service of a member accrued during the backdrop period from being considered creditable service when calculating the monthly amount under a division of benefit order pursuant to Section 104.312 (Section 104.625);

(15) Specifies an employee of the State Water Patrol who terminates employment and returns to the same position is a member of the system in which he or she was a member prior to termination, and if the employee returns to any other job he or she is a member of the system that currently covers that position (Section 104.810);

(16) Modifies the definition of "pay" to allow the respective board to define "compensation" by rules and deletes the definition of year as used in the definition of employee (Section 104.1003);

(17) Clarifies that members who terminate after reaching normal retirement eligibility are eligible to retire under these provisions;

(18) Corrects a statutory citation; clarifies that members who terminate after reaching normal eligibility are eligible to retire under the provisions of Section 104.1024; and removes any service of a member accrued during the backdrop period from being considered creditable service when calculating the monthly amount under a division of benefit order (Section 104.1024);

(19) Excludes a member’s sick leave accruals from the calculation of the monthly benefit amount subject to division under a division of benefit order; sets out calculation of annuity subject to a division of benefit order (Section 104.1051);

(20) Clarifies when a member can receive a refund of his or her employee contributions after termination (Section 104.1091);

(21) Clarifies that members who terminate employment after reaching normal retirement eligibility are eligible to retire; members who terminate employment after reaching early retirement eligibility remain eligible for early retirement; delayed survivor annuity provision applies to members who terminated employment prior to reaching early retirement eligibility and the delayed cost-of-living provision adjustment applies to members who terminated employment prior to reaching early retirement eligibility (Section 104.1091); and

(22) Makes the interest rate credited to a judge’s employee contribution balance the 52-week treasury bill rate, instead of 4%. This change brings the Judicial 2011 plan in alignment with the MSEP 2011 plan (Section 476.521).

REPEAL OF SUNSET FOR THE INCOME TAX DEDUCTION FOR SELLING EMPLOYER SECURITIES TO A QUALIFIED MISSOURI STOCK OWNERSHIP PLAN (Section 143.114)

The bill reauthorizes a deduction from federal adjusted gross income, when determining a taxpayer’s Missouri adjusted gross income, of a certain percentage of net capital gain from the sale or exchange of certain securities, as defined in the bill. Tax deductions for such securities under previous law expired on October 14, 2022.

Under the bill, for all tax years beginning on or after January 1, 2023, when determining Missouri adjusted gross income a taxpayer is allowed to deduct from the taxpayer's federal gross income, 50% of the net capital gain from the sale or exchange of employer securities of a Missouri corporation to a qualified Missouri stock ownership plan, as specified in the bill.

SHOW-ME MYRETIREMENT SAVINGS ADMINISTRATIVE FUND (Sections 285.1000, 285.1005, 285.1010, 285.1015, 285.1020, 285.1025, 285.1030, 285.1035, 285.1040, 285.1045, 285.1050, and 285.1055)

This fund is a multiple-employer retirement savings plan treated as a single plan under Title I of The Employee Retirement Income Security Act of 1974 (ERISA) under 401(a), 401(k), and 413(c) of the Internal Revenue Code, in which multiple employers may voluntarily choose to participate regardless of whether any relationship exists between and among the employers other than their participation in the plan. The "Show-Me MyRetirement Savings Administrative Fund" shall consist of:

(1) Moneys appropriated by the General Assembly;
(2) Moneys transferred from the federal government, other state agencies, or local governments;

(3) Moneys from the payment of application, account, administrative, or other fees and the payment of other moneys due to the Show-Me MyRetirement Savings Board;

(4) Any gifts, donations, or grants made to the state of Missouri for deposit in the Administrative Fund;

(5) Moneys collected for the Administrative Fund from contributions to, or investment returns or assets of, the plan or other moneys collected by or for the plan or pursuant to arrangements established under the plan to the extent permitted under federal and Missouri law; and

(6) Earnings on moneys in the Administrative Fund.

The bill establishes the "Show-Me MyRetirement Savings Board" in the office of the State Treasurer. The members of the Board are set forth in the bill. The Board shall design, develop and implement the "Show-ME MyRetirement Savings Plan" as outlined in the bill. The Board shall establish the Plan so that individuals can begin making contributions to the Plan no later than September 1, 2025. The Board has the discretion to structure staged or phased-in implementation of the Plan which shall be substantially completed on or before September 1, 2025.

An eligible employer, participating employer, or other employer joining the Plan shall not be liable for an employee's decision on which investments to choose, participants' or Board's investment

decisions, the administration, investment, investment returns, or investment performance of the Plan, the Plan's design or the benefits paid to participants or any loss or adverse consequences incurred by any person solely and directly as a result of participating in the Plan.

Individual account information relating to accounts under the Plan and to individual participants shall be considered confidential. However, such information may be disclosed to administer the Plan or per the express written agreement of the individual providing the information, to disclosure of the information. Confidential information is considered a "closed record" as defined in Section 610.010, RSMo regardless as to whether such information has been disclosed as allowed by subsection 1 of Section 285.1035.

PSRS MULTIPLIER (Section 169.070)

Current law provides that between July 1, 2001, and July 1, 2014, a member of Public School Retirement System of Missouri ("PSRS") with 31 years or more of service, regardless of age, be provided a retirement allowance with a multiplier of 2.55% of the member's final average salary for each year of the membership service. Theis bill modifies this provision by removing the expiration date and by providing that a member with 32 years or more of service may receive such retirement allowance.

PSRS/PEERS (Sections 169.560 and 169.596)

The bill modifies the current annual earning limit of 60% of the minimum teacher salary for any retired member of PSRS employed in a position covered under the Public Education Employee

Retirement System of Missouri (PEERS). Beginning on August 28, 2023, and ending on June 30, 2028, the bill allows such teachers to earn up to 133% of the annual earnings limit applicable to a Social Security recipient before the calendar year of attainment of full retirement age under federal regulations. After June 30, 2028, such teachers may earn up to the annual earnings exemption amount applicable to a Social Security retirement recipient before the calendar year of attainment of full retirement age under federal regulations, without a discontinuance of the person's retirement allowance from the retirement system. This does not apply to retired members currently receiving benefits who are employed as full-time teachers of certain state agencies and institutions.

Currently, a retired teacher or a retired noncertificated employee who is receiving a retirement benefit from PSRS/PEERS is allowed to work full-time for up to two years for a PSRS/PEERS-covered school district if there is a shortage of certified teachers or noncertificated employees. This bill allows employees to work full-time up to four years for the district. Furthermore, the number of retired teachers that currently may teach in a school district with a critical shortage shall not exceed, at any one time, the lesser of 10% of the teacher staff for that school district, or five teachers. This bill provides that the total number of retired teachers shall not exceed, at any one time, the greater of 1% of the total of teacher and non-certificated staff for that school district, or five teachers.

SS#2 SB 39 -- ATHLETIC COMPETITION

This bill prohibits a private school, public school district, public charter school, or public or private institution of postsecondary education from allowing any student to compete in an athletic competition that is designated for the biological sex opposite to the student's biological sex as stated on the student's official birth certificate or other government record as specified in the bill. The bill specifies what constitutes an acceptable official birth certificate.

A private school, public school district, public charter school, or public or private institution of postsecondary education may allow a female student to compete in an athletic competition designated for male students if no corresponding competition for female students is offered or available.

Any private school, public school district, public charter school, or public or private institution of postsecondary education that violates the provisions of this bill shall not receive any state aid or other revenues from the state. The parent or guardian of any student, or any student who is over 18 years old, who is deprived of an athletic opportunity as a result of a violation of the bill shall have a cause of action for injunctive or other equitable relief as described in the bill.

The provisions of this bill will expire after four years.

SS#2 SCS SBs 49, 236 & 164 -- GENDER TRANSITION PROCEDURES

This bill establishes the "Missouri Save Adolescents from Experimentation (SAFE) Act".

As specified in this bill, no health care provider shall knowingly perform gender transition surgeries on any minor. Until August 28, 2027, no health care provider shall prescribe or administer cross-sex hormones or puberty-blocking drugs to a minor for a gender transition, unless such minor was receiving such treatment prior to August 28, 2023.

A violation of the provision of this bill shall be considered unprofessional conduct and shall result in the revocation of the health care provider's professional license.

Additionally, the prescription or administration of cross-sex hormones or puberty-blocking drugs to a minor for a gender transition shall be grounds for a cause of action against the health care provider. State law governing tort actions based on improper health care under Chapter 538, RSMo, shall not apply to a cause of action brought under the provisions of this bill. Instead, an action must be brought within 15 years of the injured individual reaching 21 years of age or of the date the treatment of the injury has ceased, whichever is later. If requested by the plaintiff, any pleadings, attachments, or exhibits filed with the court, as well as any judgments issued by the court in such actions, shall not include the personal identifying information of the plaintiff.

The individual bringing an action shall have a rebuttable presumption of injury if the individual was infertile following the prescription or administration of the cross-sex hormones or puberty blocking drugs. An injured individual shall be entitled to economic and noneconomic damages, and punitive damages, without limitation to the amount but no less than $5,000 in the aggregate. The judgment against a defendant shall be in an amount of three times the amount of any economic and noneconomic damages or punitive damages assessed. A plaintiff may enter into a court-approved voluntary agreement of settlement or compromise of the action, but no such agreement can require the nondisclosure or confidentiality of the terms of the agreement.

The provisions of this bill shall not apply to speech protected by the First Amendment.

The provisions of this bill shall not apply to:

(1) Services for individuals born with medically verifiable disorders of sex development;

(2) Services provided when a physician has otherwise diagnosed an individual with a disorder of sex development;

(3) Treatment of any infection, injury, disease, or disorder caused or exacerbated by gender transition surgeries, drugs, or hormones; or

(4) Procedures undertaken because the minor suffers from a physical disorder, physical injury, or physical illness that would place him or her in imminent danger of death or impairment of a major bodily function unless surgery is performed.

Finally, the MO HealthNet program shall not cover gender transition surgeries, cross-sex hormones, or puberty-blocking drugs for the purpose of a gender transition and health care services provided in prisons, jails, and correctional centers shall not include gender transition surgeries.

SS SCS SBs 94, 52, 57, 58 & 67 -- ENTERTAINMENT TAX CREDIT

This bill establishes the "Show MO Act".

This bill reauthorizes a tax credit for certain expenses related to the production of qualified motion media production projects in this state, as defined in the Act. Tax credits for such expenses under previous law expired on November 28, 2013.

For all tax years beginning on or after January 1, 2023, this Act authorizes a tax credit equal to 20% of qualifying expenses, as defined in the bill, associated with the production of a qualified motion media production project.

An additional 5% may be awarded for each of the following conditions if they are met:

(1) At least 50% of the qualified film production project is filmed in Missouri;

(2) At least 15% of the project takes place in a rural or blighted area;

(3) At least three departments of the production hire a Missouri resident ready to advance to the next level in a specialized craft position or learn a new skill set; or

(4) The Department of Economic Development determines that the script for such project positively markets a city or region of the state, the entire state, or a tourist attraction located in the state, and the production provides certain advertising materials, as described in the Act.

The total dollar amount of tax credits awarded to a qualified film production project may be increased by 10% if such project is located in a county of the second, third, or fourth class.

A qualified media motion media production shall not be eligible for any such credits unless the project employs at least the following number of Missouri registered apprentices or veterans residing in Missouri with transferable skills:

(1) If the qualifying expenses are less than $5 million, two;
(2) If the qualifying expenses are at least $5 million but less than $10 million, three; (3) If the qualifying expenses are at least $10 million but less than $15 million, six; or (4) If the qualifying expenses are at least $15 million, eight.

This provision will sunset on December 31, 2029. Notwithstanding the sunset provision, this Act shall expire one year after the Department determines that all other political subdivisions having a tax credit substantially similar to this Act let such tax credits lapse or expire.

This bill also establishes the "Entertainment Industry Jobs Act".

For all tax years beginning on or after January 1, 2024, this bill authorizes a taxpayer to claim a tax credit for rehearsal expenses and tour expenses, as such terms are defined in the bill, for live entertainment tours and associated rehearsals conducted within the state. The tax credit shall be equal to 30% of such expenses, provided that no taxpayer shall receive a tax credit in excess of $1 million if such taxpayer's expenses are less than $4 million; and further provided that no taxpayer shall receive a tax credit in excess of $2 million if such taxpayer's expenses are more than $4 million but less than $8 million; and further provided that no taxpayer shall receive a tax credit in excess of $3 million if such taxpayer's expenses are at least $8 million.

Tax credits issued under this bill shall not be refundable, but may be carried forward to the taxpayer's five subsequent tax years. Unredeemed tax credits shall expire after the fifth tax year following the initial date of issuance, regardless of whether unredeemed tax credits are transferred or sold pursuant to the bill.

Tax credits may be transferred or sold, provided that the tax credit is transferred or sold to another Missouri taxpayer. A taxpayer shall submit information to the Department of Economic Development and the Department of Revenue relating to the identity of a transferee and the amount of tax credits being transferred or sold, as described in the bill. A transferee shall not subsequently transfer or sell any tax credit acquired from a transferor, and tax credits shall not be transferred or sold for less than 60% of the value of such tax credits.

The aggregate amount of tax credits that may be authorized under the bill in a given fiscal year shall not exceed $8 million. If applications for tax credits exceed such an amount, the Department of Economic Development may, at its discretion, authorize additional tax credits not to exceed $2 million, provided that the maximum amount of tax credits that may be authorized during the subsequent fiscal year shall be reduced by such amount.

This bill shall sunset on December 31, 2030. Notwithstanding the sunset provision, this bill shall expire 90 days after the Department determines that all other political subdivisions having a tax credit substantially similar to this Act allow such tax credits to lapse or expire.

This provision shall become effective January 1, 2024.

CCS HCS SS SB 111 -- ADMINISTRATION OF STATE EMPLOYEES

Current law requires salaries of all elective and appointive officers and employees of the state to be paid out of the state treasury, in semimonthly or monthly installments as designated by the Commissioner of Administration. This bill allows salaries to additionally be paid out biweekly.

The bill eliminates the Personnel Advisory Board and gives all duties and responsibilities previously held by the Board to the Director of the Personnel Division and the Commissioner of Administration. This bill additionally makes the position of Director of the Personnel Division appointed by the Commissioner of Administration. The Director may be removed by the Commissioner for no reason or any reason not prohibited by law.

-------------------------------- SS SB 190 -- TAX RELIEF FOR SENIORS

SENIOR CITIZEN HOMESTEAD EXEMPTION

This bill authorizes a county to grant a property tax credit to eligible taxpayers residing in such county if: the county adopts an ordinance to do so; or a petition in support of such credit is delivered to the governing body of the county and is subsequently submitted to and approved by the voters, as described in the bill.

Eligible taxpayers are defined as residents who:
(1) Are eligible for Social Security retirement benefits;
(2) Are the owner of record of or have a legal or equitable interest in a homestead; and (3) Are liable for the payment of real property taxes on such homestead.

The amount of the property tax credit shall be equal to the difference between the real property tax liability on the homestead in a given year minus the real property tax liability on such homestead in the year in which the taxpayer became an eligible taxpayer.

A credit granted pursuant to this bill shall be applied when calculating the eligible taxpayer's property tax liability for the tax year. The amount of the credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector.

The amount of property tax credits authorized by a county pursuant to this bill shall be considered tax revenue actually received by the county for the purposes of calculating property taxes.

SOCIAL SECURITY EXEMPTION

Currently, taxpayers with a certain filing status and adjusted gross income below certain thresholds are allowed to deduct 100% of certain retirement and Social Security benefits from the taxpayer's Missouri adjusted gross income, with a reduced deduction as the taxpayer's adjusted gross income increases. For all tax years beginning January 1, 2024, this bill allows the maximum deduction to all taxpayers regardless of filing status or adjusted gross income.

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