



March 3, 2025

In order to be responsive to the latest legislative developments, MOCPA continually monitors proposed legislation. We utilize both professional and grassroots lobbyists to ensure the CPA profession has a voice in Jefferson City. By keeping members informed, MOCPA is empowering you to contribute to the legislative process.

Session Update

Last week was the bill filing deadline for the 2025 legislative session. In that week alone, 283 bills were filed. In total, the House has filed a total of 1,639 bills, joint resolutions, resolutions and concurrent resolutions, and the Senate has filed 869. This brings the total number of bills and resolutions filed between the two chambers to 2,508, which is 99 fewer than what was filed during the 2024 legislative session.

The Senate once again was the more active body last week as it worked through several pieces of legislation and sent an additional seven bills to the House. One of which became controversial as it turned into an omnibus bill containing several sunset date removals. Despite the multiple and controversial topics, the bill passed.

The House is expected to pick up its pace over the next two weeks to make up for a slow start. After the spring break in two weeks, the House is expected to focus on the budget bills before turning its attention to Senate bills in the House.

Legislation of Interest

[Click here](#) to view the complete list of high-priority bills MOCPA is currently tracking. The deadline for filing new bills has passed, but bills are regularly amended. The list is updated each week to reflect any changes. Be sure to check the list regularly to look for legislation that may be of interest to you or your clients.

A few bills of interest that had activity last week include:

- **Tax Credit—Benevolent:** [HB 828](#), the House companion to [SB 67](#), exempts taxpayers from penalties or interest on an income tax balance due if the taxpayer is denied part or all of a tax credit that they have qualified for due to the lack of available funds for the credit. The House Committee on Ways and Means heard and passed the bill. Supporting testimony was provided by the **Missouri Society of CPAs**, Associated Industries of Missouri, and Empower Missouri. There was no opposing testimony.
- **Tax Credit—Childcare:** [HB 269](#), which establishes the Childcare Contribution Tax Credit Act, was debated and passed in the House. It will now be sent to the Senate.
- **Tax Deduction—Capital Gains:** [HB 594](#), which authorizes an income tax deduction for 100 percent of all income reported as capital gains for federal income

tax purposes, for all tax years beginning on or after Jan. 1, 2025, was heard and passed by the Senate Committee on General Laws.

· **Tax Exemption—Food/Diapers:** [SB 57](#), which exempts the retail sales of food from the 1 percent state sales tax and would phase out any local sales taxes on food in four equal increments over four years, was heard in the Senate Committee on Economic and Workforce Development.

· **Tax Exemption—Hygiene Products:** [SB 95](#), which modifies provisions relating to tax incentives for diapers and certain hygiene products, was heard in the Senate Committee on Economic and Workforce Development.

For Additional Information

This *Government Advocacy Update* will continue regularly throughout the legislative session. If you have any questions on our legislative efforts, please visit our [government advocacy web page](#), or contact [Dena Hull](#) at (800) 264-7966, ext. 105.

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