

# *Missouri Revised Statutes*

## **Chapter 143 Income Tax Section 143.091**

August 28, 2013

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### **Meaning of terms.**

143.091. Any term used in sections 143.011 to 143.996 shall have the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required by the provisions of sections 143.011 to 143.996. Any reference in sections 143.011 to 143.996 to the laws of the United States shall mean the provisions of the Internal Revenue Code of 1986, and amendments thereto, and other provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective, at any time or from time to time, for the taxable year.

(L. 1972 S.B. 549, A.L. 1989 H.B. 35, et al.)

Effective 1-1-90

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