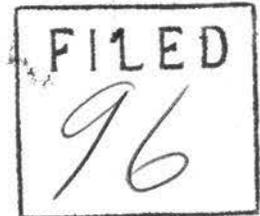


Income Tax:

Salary of men in
service subject to
state income tax.

April 19, 1944



Mr. Cecil White
County Assessor
Pulaski County
Richland, Missouri

Dear Sir:

We have for answer your request for an official opinion
of March 24, 1944, which is as follows:

"Will you please give me your official opinion
on the following questions relative to Missouri
State Income Tax Returns for Calendar Year 1943?"

1. Is the compensation of a Missouri
resident for Military service in U.S.
armed forces taxable income? In whole
or part?
2. Is the question affected by the tax-
payer's being a commissioned officer,
or by his receiving such compensation
in excess of \$1500 or below \$1500?"

The statute defining what shall be regarded as income in
this state is Section 11,345, R. S. Mo. 1939, which is
in part as follows:

"Sec. 11345. Incomes defined.--Income shall include
gains, profits, and earnings derived from salaries,
wages or compensation for personal services of
whatever kind and in whatever form paid; and from
professions, vocations, businesses, trade, commerce,
or sales or dealings in property, whether real or
personal, growing out of the ownership or the use
of any interest in real or personal property; and
from interest, rent, dividends, securities and
gains, profits and earnings from any other trans-
actions of any business carried on for gain or
profit; and from any source whatever;"

Section 11,344 sets out the classes of incomes which are declared to be exempt but there is nothing exempting the salaries of persons in the military service.

The legislature passed a law in 1943 (H.B. 630 p. 1066, Laws of 1943) which extended the time for filing of returns and the payment of the tax, but there is nothing in that Act limiting the amount to be paid or exempting any portion of the income of persons in the military service.

CONCLUSION

It is therefore the opinion of this office that, subject to the statutory deductions and the Act of 1943, the income of a resident of Missouri, who is a member of the armed service, is taxable as a whole. There being no mention made as to the amount earned being over or under \$1,500.00, or being a commissioned officer, it follows that this has no bearing upon the question.

Respectfully submitted,

GAYLORD WILKINS
Ass't. Attorney General

APPROVED:

ROY McKITTRICK
Attorney General

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