

**Missouri Department of Revenue**  
**Bulletin: Nonresident Property Tax Modification**

# Nonresident Property Tax Modification

June 2008

On June 24, 2008, Senate Bill 748 was signed, which amended in part Section 143.121, RSMo.

Prior to the passage of Senate Bill 748, Section 143.121, RSMo, required nonresidents who included property taxes they paid to another state or political subdivision in their federal itemized deductions to add those property taxes back to their Missouri income tax return, using Form MO-A.

Following the passage of Senate Bill 748, nonresidents are not required to add property taxes paid to another state or political subdivision, if that state or political subdivision allows a subtraction from income for Missouri property taxes.

Forms can be found on the Missouri Department of Revenue's income tax forms page at:

<http://dor.mo.gov/tax/personal/individual/forms/>.

If you require additional information, please visit <http://dor.mo.gov/tax/>, contact the Missouri Department of Revenue by telephone at 573-751-3505, or by e-mail at [income@dor.mo.gov](mailto:income@dor.mo.gov).