

Executive Order 13-14

WHEREAS, following the United States Supreme Court's decision in *United States v. Windsor*, 570 U.S. ____, 133 S.Ct. 2675 (2013), the Internal Revenue Service issued Revenue Ruling 2013-17, in which it announced that "[f]or Federal tax purposes, the terms 'spouse,' 'husband and wife,' 'husband,' and 'wife' include an individual married to a person of the same sex if the individuals are lawfully married under state law, and the term 'marriage' includes such a marriage between individuals of the same sex"; and

WHEREAS, the Internal Revenue Service has announced that, under Revenue Ruling 2013-17, same-sex couples legally married in a state that authorizes such marriages, regardless of their place of domicile, may file a joint federal individual income tax return; and

WHEREAS, the tax code of Missouri is coupled to the federal tax code, and Missouri tax filers are required to utilize information from their federal tax return when completing their Missouri state income tax return; and

WHEREAS, section 143.031.1, RSMo, mandates that "[a] husband and wife who file a joint federal income tax return shall file a combined [state] return"; and

WHEREAS, section 143.091, RSMo, requires that "[a]ny 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...."; and

WHEREAS, the Department of Revenue, under section 143.091, RSMo, must apply the same meaning to the phrase "husband and wife" as is applied under federal law pursuant to Revenue Ruling 2013-17; and

WHEREAS, married individuals, including same-sex couples legally married in a state that authorizes such marriages, who file a joint federal income tax return must file a combined income tax return with the State of Missouri.

NOW, THEREFORE, I, JEREMIAH W. (JAY) NIXON, GOVERNOR OF THE STATE OF MISSOURI, by virtue of the authority vested in me by the Constitution and laws of the State of Missouri, do hereby Order the Missouri Department of Revenue to follow sections 143.031.1 and 143.091, RSMo, and require all taxpayers who properly file a joint federal income tax return to file a combined state income tax return.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 14th day of November, 2013.

Jeremiah W. (Jay) Nixon
Governor
ATTEST:

Jason Kander
Secretary of State

