

FIRST REGULAR SESSION

# HOUSE BILL NO. 560

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE WRIGHT.

Read 1<sup>st</sup> time January 25, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1216L.011

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### AN ACT

To amend chapter 135, RSMo, relating to the promotion of educational preparedness for children by adding thereto two new sections relating to the same subject.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 135, RSMo, is amended by adding thereto two new sections, to be known as sections 135.961 and 135.963, to read as follows:

**135.961. 1. For tax years beginning on or after January 1, 2001, a taxpayer who is allowed to claim as a dependent on such taxpayer's federal income tax return for the same tax year a child, who, at the end of the tax year, is enrolled in the first grade and who scored seventy percent or higher on an approved educational readiness test, shall, subject to the requirements of this section, be allowed to claim a refundable credit against the tax otherwise due pursuant to chapter 143, RSMo, excluding sections 143.191 to 143.265, RSMo, and related provisions, in an amount equal to three hundred dollars per such child.**

**2. To obtain the credit authorized by this section, a taxpayer shall have his or her dependent child's or children's educational readiness tested by the department of elementary and secondary education during the summer between kindergarten and first grade. The department of elementary and secondary education shall design and implement an educational readiness test which has standards that comply with the International Reading Association, the National Association for the Education of Young Children's "Learning to Read and Write: Continuum of Children's Development in Early Reading and Writing" or its successor publication, and other children's developmental associations, publications and organizations. The department of elementary and secondary education shall set up testing sites and schedules, and provide such information to parents of kindergartners through the elementary school no later than the end of a child's**

19 kindergarten school year. The department of elementary and secondary education shall  
20 issue a certificate of tax credit in an appropriate amount to any taxpayer whose dependent  
21 child or children receives a score of seventy percent or higher on the educational readiness  
22 test.

23         3. A taxpayer shall claim the credit allowed by this section at the time such  
24 taxpayer files a return by attaching the original certificate of tax credit or a copy thereof  
25 to such taxpayer's income tax return; provided that, a taxpayer who fails to timely file such  
26 taxpayer's return shall not be eligible for a credit pursuant to this section. The tax credit  
27 allowed pursuant to this section may not be carried forward or back to another tax year.

28         4. The department of elementary and secondary education is authorized to  
29 promulgate all rules necessary to implement the provisions of this section. No rule or  
30 portion of a rule promulgated pursuant to the authority of this section shall become  
31 effective unless it has been promulgated pursuant to the provisions of chapter 536, RSMo.

135.963. 1. For tax years beginning on or after January 1, 2001, a taxpayer who  
2 is allowed to claim as a dependent on such taxpayer's federal income tax return for the  
3 same tax year a child, who, at the end of the tax year, is enrolled in kindergarten to twelfth  
4 grade, and who purchases educational readiness materials recommended by the  
5 department of elementary and secondary education, shall, subject to the requirements of  
6 this section, be allowed to claim a refundable credit against the tax otherwise due pursuant  
7 to chapter 143, RSMo, excluding sections 143.191 to 143.265, RSMo, and related  
8 provisions, in an amount equal to two hundred dollars per such child.

9         2. The department of elementary and secondary education shall create a list of  
10 recommended educational readiness materials after consulting with children's  
11 developmental associations, institutions and organizations. The department of elementary  
12 and secondary education shall, by November first of each school year, provide such a copy  
13 of its list of recommended educational readiness materials to parents of children enrolled  
14 in kindergarten to twelfth grade through the elementary and secondary schools. The  
15 department of elementary and secondary education shall make copies of its list of  
16 recommended educational readiness materials available at all libraries in this state. To  
17 obtain the credit authorized by this section, a taxpayer shall submit to the department of  
18 elementary and secondary education such proof as the department may require that he or  
19 she purchased recommended educational readiness materials. Upon receipt of a taxpayer's  
20 application and adequate proof of purchase, the department of elementary and secondary  
21 education shall issue a certificate of tax credit.

22         3. A taxpayer shall claim the credit allowed by this section at the time such  
23 taxpayer files a return by attaching the original certificate of tax credit or a copy thereof

24 to such taxpayer's income tax return; provided that, a taxpayer who fails to timely file such  
25 taxpayer's return shall not be eligible for a credit pursuant to this section. The tax credit  
26 allowed pursuant to this section may not be carried forward or back to another tax year.

27 4. The department of elementary and secondary education is authorized to  
28 promulgate all rules necessary to implement the provisions of this section. No rule or  
29 portion of a rule promulgated pursuant to the authority of this section shall become  
30 effective unless it has been promulgated pursuant to the provisions of chapter 536, RSMo.