

FIRST REGULAR SESSION

# HOUSE BILL NO. 751

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES KENNEDY AND BOYKINS (Co-sponsors).

Read 1<sup>st</sup> time February 12, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1052L.011

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### AN ACT

To amend chapter 161, RSMo, by adding thereto one new section relating to the department of elementary and secondary education.

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

Section A. Chapter 161, RSMo, is amended by adding thereto one new section, to be  
2 known as section 161.709, to read as follows:

**161.709. For tax years beginning on or after January 1, 2001, a taxpayer who is a  
2 teacher, as defined in subdivision (11) of section 163.011, RSMo, shall be allowed to claim  
3 a credit against the tax otherwise due pursuant to chapter 143, RSMo, excluding sections  
4 143.191 to 143.265, RSMo, and related provisions, in an amount equal to the lesser of two  
5 hundred dollars or the amount such taxpayer's expenditures during the same tax year for  
6 instructional materials used in the course of such taxpayer's employment as a teacher. A  
7 taxpayer shall claim the credit allowed by this section at the time such taxpayer files a  
8 return; provided that, a taxpayer who fails to timely file such taxpayer's return shall not  
9 be eligible for a credit pursuant to this section. The tax credit allowed pursuant to this  
10 section shall be nonrefundable, but may be carried over to the next five succeeding taxable  
11 years until the full credit has been claimed. The department of revenue is authorized to  
12 adopt any rules or regulations deemed necessary for the effective administration of this  
13 section. No rule or portion of a rule promulgated pursuant to the authority of this section  
14 shall become effective unless it has been promulgated pursuant to the provisions of chapter  
15 536, RSMo.**