

FIRST REGULAR SESSION

HOUSE BILL NO. 872

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES NAEGER, SCHWAB, TOWNLEY, HUNTER, REINHART,
BURCHAM AND JETTON (Co-sponsors).

Read 1st time February 22, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2052L.011

AN ACT

To amend chapter 163, RSMo, by adding thereto one new section relating to the mandatory transportation of, and a tax credit for the transportation costs of, nonpublic school students.

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

Section A. Chapter 163, RSMo, is amended by adding thereto one new section, to be
2 known as section 163.163, to read as follows:

**163.163. 1. If the board of education of the school district provides transportation
2 to public school students pursuant to section 162.621, RSMo, then the board shall provide
3 transportation for all elementary and secondary students who reside and attend school
4 within the boundaries of such school district. The school district may charge a fee for the
5 transportation of nonpublic school students. However, the fee shall not exceed the rate
6 allowed for public school students as determined pursuant to the provisions of section
7 163.161.**

**8 2. If a parent or guardian provides transportation for a child, where no public or
9 contracted pupil transportation service is available for the purpose of transporting that
10 child, to a private, parochial or public school outside of the school district in which the
11 child resides, then the parent or guardian upon a showing of proof to the department of
12 revenue shall receive a tax credit for those transportation costs to a school outside of the
13 district pursuant to subsection 4 of this section in an amount not to exceed the amount
14 established by the school district where the child resides for transportation within the
15 district.**

**16 3. Nothing in this section shall require any school district to provide transportation
17 to any pupil outside of such school district's boundaries.**

18 **4. For all taxable years beginning on or after January 1, 2001, any person residing**
19 **in this state who pays a fee required pursuant to subsection 1 of this section for the**
20 **transportation of any student or provides transportation pursuant to subsection 2 of this**
21 **section for any nonpublic school student shall receive a tax credit which shall be known as**
22 **the "School Transportation Credit". The school transportation credit shall be equal to the**
23 **total amount of all fees or costs paid in a taxable year pursuant to subsections 1 to 3 of this**
24 **section and such credit may be applied to any taxes due for such taxable year pursuant to**
25 **chapter 143, RSMo.**