

FIRST REGULAR SESSION

HOUSE BILL NO. 449

92ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SMITH (14), SUTHERLAND, PORTWOOD, YATES, SMITH (118), RUPP, PARKER, MOORE, SCHNEIDER, DIXON (Co-sponsors), NIEVES, COOPER (155), DEMPSEY, QUINN, MUNZLINGER, THRELKELD, KELLY (144), HOBBS, EMERY, LUETKEMEYER, CUNNINGHAM (86), AVERY, VIEBROCK, SELF, DEEKEN, LEMBKE, STEFANICK, ICET, CRAWFORD, RUESTMAN, MILLER, SHOEMAKER (8), ERVIN, SCHLOTTACH, CUNNINGHAM (145), DAVIS (19), SCHAAF, GOODMAN, STEVENSON, TAYLOR, DUSENBERG, BAKER, PURGASON, VILLA, MUCKLER, WRIGHT, MYERS, KINGERY, ROARK, WOOD, REINHART, SCHOEMEHL, PAGE, GREEN, JONES, BYRD, MARSH, HUBBARD, BLAND, JACKSON, WILSON (130), COOPER (120), SHOEMYER (9), HUNTER, PHILLIPS, BROWN, ENGLER, BEHNEN AND WARD.

Read 1st time February 11, 2003, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1093L.011

AN ACT

To repeal section 143.111, RSMo, and to enact in lieu thereof three new sections relating to a tutoring program for public schools.

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

Section A. Section 143.111, RSMo, is repealed and three new sections enacted in lieu thereof, to be known as sections 143.111, 143.117, and 167.420, to read as follows:

143.111. The Missouri taxable income of a resident shall be such resident's Missouri adjusted gross income less:

(1) Either the Missouri standard deduction or the Missouri itemized deduction;

(2) The Missouri deduction for personal exemptions;

(3) The Missouri deduction for dependency exemptions;

(4) The deduction for federal income taxes provided in section 143.171; [and]

(5) The deduction for a self-employed individual's health insurance costs provided in section 143.113; **and**

(6) **The deduction for value of time spent tutoring in public schools provided in section 143.117.**

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is new proposed language.

143.117. 1. For all tax years beginning on or after January 1, 2004, a qualified taxpayer pursuant to subsection 2 of section 167.420, RSMo, shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income the total value of the taxpayer's time spent tutoring at the appropriate hourly rate established within the school district where the taxpayer tutored.

2. The commissioner of education shall establish a procedure to evaluate the amount of time a tutor has spent tutoring within the tutor's school district. The commissioner shall send a certificate to each tutor indicating the value of time spent which shall be attached to the tutor's income tax return for that year for the tutor to claim a tax credit. The cumulative amount of tax credits which may be claimed by all taxpayers participating in the Missouri Tutoring Program for Public Schools in any one fiscal year shall not exceed one million dollars.

3. School districts desiring to participate in the Missouri Tutoring Program for Public Schools established in section 167.420, RSMo, shall apply to the department of elementary and secondary education. The commissioner of education shall distribute tax credits available on a pro rata basis dependent on the average daily attendance within that school district.

4. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to chapter 536, RSMo.

167.420. 1. There is hereby established the "Missouri Tutoring Program for Public Schools". This program shall be established jointly by the department of elementary and secondary education and the department of higher education.

2. The department of elementary and secondary education and the department of higher education shall coordinate efforts to obtain suitable tutors for the program. Tutors shall be available to provide assistance to students in kindergarten through the twelfth grade. To be eligible for participation in this program as a tutor, an individual shall:

(1) Successfully complete a background check pursuant to that school district's policy as applied to all teachers of such district; and

(2) Be a certificated teacher in good standing; or

(3) Possess a four-year degree from an accredited institution of higher education with one year of work experience; or

(4) Be a student in good standing who is majoring in education at an accredited institution of higher education and be within three semesters of graduation from such institution.

3. Tutors participating in this program shall be reimbursed at the hourly rate equivalent to the pay received by teachers' assistants within that particular school district.

18 **The department of elementary and secondary education shall have the authority to**
19 **increase the hourly rate paid to those tutors working in districts experiencing financial**
20 **difficulty. Each school district shall keep records of the amount of time each tutor spends**
21 **tutoring within their district. Each tutor shall spend a minimum of sixty hours and a**
22 **maximum of one hundred eighty hours tutoring in any school year.**

23 **4. Any individual or organization that currently tutors students may participate**
24 **in this program if they meet the requirements set forth in this section.**

25 **5. There is hereby established the "Committee for Tutoring in Public Schools"**
26 **which shall consist of the chair of the house education appropriations committee, the chair**
27 **of the house budget committee, the chair of the senate budget committee, the minority floor**
28 **leaders of both house and senate, and the commissioner of administration. Members of**
29 **this committee shall be present at the meetings in order to vote. The commissioner of**
30 **administration shall vote only in the event of a tie among the other members present to**
31 **vote.**

32 **6. If, during any fiscal year, revenues are less than projected by the office of**
33 **administration, the committee shall issue a written recommendation that the program be**
34 **discontinued for that fiscal year.**

35 **7. The commissioner of education and commissioner of higher education shall have**
36 **the authority to promulgate any rules necessary for the administration of this section. No**
37 **rule or portion of a rule promulgated pursuant to the authority of this section shall become**
38 **effective unless it has been promulgated pursuant to chapter 536, RSMo.**