

SECOND REGULAR SESSION

# HOUSE BILL NO. 1706

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES DAVIS (19) (Sponsor), SCHNEIDER, THRELKELD, RUPP,  
PARKER AND SMITH (14) (Co-sponsors).

Read 1<sup>st</sup> time March 31, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4914L.011

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for volunteers in public schools.

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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 one new section, to be  
2 known as section 135.620, to read as follows:

**135.620. 1. As used in this section, "qualified taxpayer" means any person who  
2 meets the following criteria:**

**3 (1) Owns real property in any county with a charter form of government and with  
4 more than two hundred fifty thousand but less than three hundred fifty thousand  
5 inhabitants;**

**6 (2) Has paid the real property tax assessed on such real property in the tax year for  
7 which the tax credit under this section is being claimed; and**

**8 (3) Has performed at least thirty hours of volunteer work at any school district  
9 located in any county with a charter form of government and with more than two hundred  
10 fifty thousand but less than three hundred fifty thousand inhabitants in the tax year for  
11 which the tax credit under this section is being claimed.**

**12 2. For all tax years beginning on or after January 1, 2005, a qualified taxpayer shall  
13 be allowed a credit against the tax otherwise due under chapter 143, RSMo, excluding  
14 withholding tax imposed by sections 143.191 to 143.265, RSMo, in an amount equal to the  
15 amount of the real property taxes paid, not to exceed two hundred fifty dollars, in any  
16 county with a charter form of government and with more than two hundred fifty thousand  
17 but less than three hundred fifty thousand inhabitants.**

**18 3. The department of revenue shall provide a form to all school districts in any**

19 county with a charter form of government and with more than two hundred fifty thousand  
20 but less than three hundred fifty thousand inhabitants to record the time taxpayers spend  
21 volunteering in a school district. The school districts shall provide the form to each  
22 taxpayer by January 1 of each year following the year in which the taxpayer volunteered  
23 in a school district. The form shall be attached to the taxpayer's Missouri income tax  
24 return for that tax year for the taxpayer to claim the credit authorized in this section.

25       **4. No person volunteering at any school district in any county with a charter form**  
26 **of government and with more than two hundred fifty thousand but less than three hundred**  
27 **fifty thousand inhabitants shall maintain any cause of action or receive an award of**  
28 **damages based on a claim of injury or other claims rising out of any event occurring while**  
29 **the taxpayer volunteers at a school district.**

30       **5. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:**

31       **(1) The provisions of the new program authorized under this section shall**  
32 **automatically sunset six years after the effective date of this section unless reauthorized by**  
33 **an act of the general assembly; and**

34       **(2) If such program is reauthorized, the program authorized under this section**  
35 **shall automatically sunset twelve years after the effective date of the reauthorization of this**  
36 **section; and**

37       **(3) This section shall terminate on September first of the calendar year immediately**  
38 **following the calendar year in which the program authorized under this section is sunset.**