

SECOND REGULAR SESSION

HOUSE BILL NO. 2404

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES HUBBARD (Sponsor) AND EL-AMIN (Co-sponsor).

Read 1st time March 11, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

4501L.02I

AN ACT

To amend chapters 135 and 160, RSMo, by adding thereto two new sections relating to the Missouri 4 for more program.

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

Section A. Chapters 135 and 160, RSMo, are amended by adding thereto two new sections, to be known as sections 135.1155 and 160.740, to read as follows:

135.1155. 1. As used in this section, the following terms mean:

- (1) "State tax liability", in the case of a business taxpayer, any liability incurred by such taxpayer under the provisions of chapters 143, 147, 148, and 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer under the provisions of chapter 143, RSMo;
- (2) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, RSMo, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state under the provisions of chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in this state under chapter 153, RSMo, or an individual subject to the state income tax imposed by the provisions of chapter 143, RSMo.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 **2. For all tax years beginning on or after January 1, 2009, a taxpayer shall be**
17 **allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal**
18 **to fifty percent of the hourly wage the taxpayer paid to each employee participating in the**
19 **Missouri 4 for more program established under section 160.740, RSMo, multiplied by the**
20 **number of eligible hours each employee worked in a school under the program. The**
21 **number of eligible hours per employee may not exceed four hours per month or forty-eight**
22 **hours annually, as specified under section 160.740, RSMo.**

23 **3. The amount of the tax credit claimed shall not exceed the amount of the**
24 **taxpayer's state tax liability for the taxable year that the credit is claimed, and such**
25 **taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand dollars per**
26 **taxable year. However, any tax credit that cannot be claimed in the taxable year the**
27 **contribution was made may be carried over to the next four succeeding taxable years until**
28 **the full credit has been claimed.**

29 **4. The cumulative amount of tax credits which may be claimed by all the taxpayers**
30 **under this program in any one fiscal year shall not exceed ten million dollars. The**
31 **department of elementary and secondary education shall establish a procedure for tracking**
32 **employees for which employers receive tax credits under this section.**

33 **5. The department of elementary and secondary education may promulgate rules**
34 **to implement the provisions of this section. Any rule or portion of a rule, as that term is**
35 **defined in section 536.010, RSMo, that is created under the authority delegated in this**
36 **section shall become effective only if it complies with and is subject to all of the provisions**
37 **of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter**
38 **536, RSMo, are nonseverable and if any of the powers vested with the general assembly**
39 **pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and**
40 **annul a rule are subsequently held unconstitutional, then the grant of rulemaking**
41 **authority and any rule proposed or adopted after August 28, 2008, shall be invalid and**
42 **void.**

43 **6. Under section 23.253, RSMo, of the Missouri Sunset Act:**

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

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

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

160.740. 1. There is hereby established the "Missouri 4 For More Program" within the department of elementary and secondary education, which shall allow parents, legal guardians, and step-parents of school children from kindergarten through the twelfth grade to receive four hours of paid leave per month to work with their children in their children's school. This program shall be optional for each parent, legal guardian, and step-parent, and each person participating shall receive a written statement from the school district indicating the person spent four hours in the school working with their child or children. Employers, as defined in subsection 2 of this section, may receive a tax credit for participation in this program under the provisions of section 135.1155, RSMo.

2. (1) For purposes of this section, "employer" shall mean:

(a) Every person, partnership, association, corporation, limited liability partnership or company, and every other person, including any person or corporation operating a railroad and any public service corporation, using the service of another for pay;

(b) The state, county, municipal corporation, township school or road, drainage, swamp and levee districts, or school boards, board of education, regents, curators, managers or control commission, board or any other political subdivision, corporation, or quasi-corporation, or cities under special charter, or under the commission form of government;

(c) Any of the above-defined employers must have five or more employees to be deemed an employer for the purposes of this section. An employee who is a member of the employer's family within the third degree of affinity or consanguinity shall be counted in determining the total number of employees of such employer.

(2) "Employee" shall mean any person employed by an employer, as defined in this subsection, for forty or more hours per week.

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