

SECOND REGULAR SESSION

HOUSE BILL NO. 2580

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PARKINSON (Sponsor), NIEVES, FUNDERBURK, MUSCHANY, CUNNINGHAM (86), FAITH, SMITH (150), NOLTE, ROBB, ONDER, FRANZ, PRATT, TILLEY, DAVIS, SILVEY AND JETTON (Co-sponsors).

Read 1st time April 1, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5631L.01I

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction for school supplies.

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

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.134, to read as follows:

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

(1) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income for the tax year in which such deduction is claimed;

(2) "School supplies", any books or supplies used for the purpose of home schooling a child;

(3) "Taxpayer", any individual subject to the income tax imposed in this chapter.

2. In addition to all deductions listed in this chapter, for all taxable years beginning on or after January 1, 2008, a taxpayer shall be allowed a deduction for school supplies. The deduction amount shall be equal to the full amount expended for school supplies in the taxable year for which the deduction is claimed.

3. The department of revenue shall establish the procedure by which the deduction provided in this section may be claimed, and may promulgate rules to implement the

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.

14 provisions of this section. Any rule or portion of a rule, as that term is defined in section
15 536.010, RSMo, that is created under the authority delegated in this section shall become
16 effective only if it complies with and is subject to all of the provisions of chapter 536,
17 RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
18 nonseverable and if any of the powers vested with the general assembly pursuant to
19 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule
20 are subsequently held unconstitutional, then the grant of rulemaking authority and any
21 rule proposed or adopted after August 28, 2008, shall be invalid and void.

22 4. Under section 23.253, RSMo, of the Missouri Sunset Act:

23 (1) The provisions of the new program authorized under this section shall
24 automatically sunset on December thirty-first six years after the effective date of this
25 section unless reauthorized by an act of the general assembly; and

26 (2) If such program is reauthorized, the program authorized under this section
27 shall automatically sunset on December thirty-first twelve years after the effective date of
28 the reauthorization of this section; and

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

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