

HOUSE _____ AMENDMENT NO. _____

Offered By

AMEND House Committee Substitute for House Bill Nos. 1408 & 1514, Page 1, Section 32.069,
Line 9, by inserting after all of said line the following:

"143.129. 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) "Taxpayer", any individual subject to the income tax imposed in this chapter who:

(a) Has been a resident of this state for at least the year immediately preceding the claim
for a deduction under this section;

(b) Paid tuition at the resident rate at any public four-year higher educational institution in
this state;

(c) Has not been enrolled as a full-time student for longer than four years;

(d) Provides proof of graduation from the public four-year higher educational institution
conferring the taxpayer's bachelor degree;

(3) "Tuition costs", the amount expended for tuition and fees for the last credit hours or
their equivalent, not to exceed eighteen, necessary to complete the taxpayer's bachelor degree
requirements at any public four-year higher educational institution in this state.

2. In addition to all deductions listed in this chapter, for all taxable years beginning on or
after January 1, 2011, a taxpayer shall be allowed a deduction for tuition costs. The deduction
amount shall be equal to one hundred percent of the amounts of the taxpayer's tuition costs.

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 provisions of

1 this section. The department may confer with public four-year higher educational institutions in
2 this state to develop such procedures. Any rule or portion of a rule, as that term is defined in
3 section 536.010, that is created under the authority delegated in this section shall become effective
4 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,
5 section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested
6 with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to
7 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
8 authority and any rule proposed or adopted after August 28, 2010, shall be invalid and void.

9 4. Under section 23.253 of the Missouri sunset act:

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

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

16 (3) This section shall terminate on September first of the calendar year immediately
17 following the calendar year in which the program authorized under this section is sunset.”; and

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19 Further amend said bill by amending the title, enacting clause, and intersectional references
20 accordingly.
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