

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill Nos. 493,
2 485, 495, 516, 534, 545, 595, 616, & 624, Page 1, Section A, Line 8, by adding after all of said line
3 the following:

4 "143.1055. 1. As used in this section, the following terms mean:

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

7 (2) "Dependent", any dependent of a taxpayer claiming a credit under this section who is
8 enrolled in grades kindergarten through twelve in any elementary or secondary school located in this
9 state that is a private or parochial school;

10 (3) "Home school", the same meaning as ascribed to the term in section 167.031;

11 (4) "Taxpayer", any individual subject to the income tax imposed in this chapter, excluding
12 withholding tax imposed by sections 143.191 to 143.265;

13 (5) "Tuition costs", the amount expended for tuition and fees for the enrollment of a
14 dependent.

15 2. In addition to all deductions listed in this chapter, for all taxable years beginning on or
16 after January 1, 2015, a taxpayer shall be allowed a deduction for tuition costs for such taxpayer's
17 dependents. The deduction amount shall be equal to fifty percent of the tuition costs or five
18 thousand dollars, whichever is less.

19 3. In addition to all deductions listed in this chapter, for all taxable years beginning on or
20 after January 1, 2015, a taxpayer shall be allowed a deduction for educational expenses, including
21 textbooks and curricula, incurred by a taxpayer to provide an education at a home school. The
22 deduction amount shall be equal to fifty percent of the amount of educational expenses incurred or
23 five thousand dollars, whichever is less.

24 4. The department of revenue shall establish the procedure by which the deductions provided
25 in this section may be claimed, and may promulgate rules to implement the provisions of this
26 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under
27 the authority delegated in this section shall become effective only if it complies with and is subject to
28 all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536
29 are nonseverable and if any of the powers vested with the general assembly under chapter 536 to
30 review, to delay the effective date, or to disapprove and annul a rule are subsequently held
31 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
32 August 28, 2014, shall be invalid and void." ; and

34 Further amend said bill, Page 32, Section 162.1310, Line 6, by deleting the following:

35 "or to a private nonsectarian school," ; and
36

Action Taken _____ Date _____

1 Further amend said bill, Page 33, Section 163.021, Lines 27 to 30, by deleting all of said lines and
2 inserting in lieu thereof the following:

3 "next preceding the year in which such condition existed."; and
4

5 Further amend said bill, Page 43, Section 167.826, Lines 8 and 9, by deleting all of said lines and
6 inserting the following:

7 "or an adjoining county, or to a charter school located in the same or an adjoining county as
8 provided in sections 167.826 and 167.827. A"; and
9

10 Further amend said bill, Page 46, Section 167.827, Lines 6 to 8, by deleting all of said lines and
11 inserting in lieu thereof the following:

12 "accredited schools of the district."; and
13

14 Further amend said bill, Page 47, Section 167.828, Lines 1 to 17, and Page 48, Lines 18 to 29, by
15 deleting all of said lines; and
16

17 Further amend said bill, Page 56, Section 167.848, Lines 16 to 18, by deleting all of said lines and
18 renumbering subsequent subdivisions accordingly; and
19

20 Further amend said bill by amending the title, enacting clause, and intersectional references
21 accordingly.
22