

FIRST REGULAR SESSION

HOUSE BILL NO. 843

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PIERSON JR.

1688H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for certain teachers.

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 known as section 135.1200, to read as follows:

135.1200. 1. As used in this section, the term "eligible taxpayer" shall mean any individual who, in a given tax year:

(1) Is employed as a teacher in a metropolitan school district or an urban school district, as those terms are defined under section 160.011;

(2) Permanently resides within the boundaries of the school district in which he or she is employed as a teacher; and

(3) Has a Missouri state income tax liability under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265.

2. For all tax years beginning on or after January 1, 2020, an eligible taxpayer shall be allowed to claim a refundable tax credit against the state income tax otherwise due by such taxpayer under chapter 143, excluding withholding tax under sections 143.191 to 143.265, in an amount equal to five hundred dollars.

3. The department of revenue shall design and publish an application for eligible taxpayers to receive the tax credit authorized in this section. The application shall require an applicant to submit proof that he or she meets the requirements found in the definition of an eligible taxpayer under subsection 1 of this section. The department of revenue shall

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.

17 issue certificates of eligibility to those applicants who have submitted applications which
18 have been approved.

19 4. The department of revenue may promulgate rules to implement the provisions
20 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that
21 is created under the authority delegated in this section shall become effective only if it
22 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
23 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers
24 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
25 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
26 grant of rulemaking authority and any rule proposed or adopted after August 28, 2019,
27 shall be invalid and void.

28 5. Under section 23.253 of the Missouri sunset act:

29 (1) The program authorized under this section shall automatically sunset on
30 December thirty-first six years after the effective date of this section unless reauthorized
31 by an act of the general assembly;

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

35 (3) This section shall terminate on September first of the calendar year immediately
36 following the calendar year in which the program authorized under this section is sunset;
37 and

38 (4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit
39 properly issued before the program was sunset in a tax year after the program was sunset.

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