

HB 2109 -- TAX CREDIT FOR TEACHERS

SPONSOR: Pierson Jr.

This bill defines "eligible taxpayer" to include a teacher employed in a "qualified school district", which is defined as any school district that is located in a city not within a county, any home rule city with more than 400,000 inhabitants and located in more than one county, any county with a charter form of government and with more than 950,000 inhabitants, or any county with a charter form of government and with more than 600,000 but fewer than 700,000 inhabitants.

Beginning with tax years after January 1, 2021, an eligible taxpayer shall be allowed to claim a refundable tax credit against the state income tax in an amount equal to \$500.

The Department of Revenue shall design and publish an application for eligible taxpayers to receive the tax credit which shall require an applicant to submit proof that they reside in the district wherein they are employed.

Currently, this only applies to Saint Louis City, Kansas City, Saint Louis County, or Jackson County.

The provisions of the bill will sunset six years after the effective date on December 31, 2026.

This bill is the same as HB 972 (2019).