

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 349, Page 2, Section 135.713, Line 1, by
2 deleting the phrase "For all fiscal years beginning on or after July 1, 2021,"; and

3
4 Further amend said bill, page, and section, Line 2, by inserting after the word "organization" the
5 phrase "after the effective date of this section"; and

6
7 Further amend said bill, page, and section, Line 11, by deleting the phrase "department of revenue"
8 and inserting in lieu thereof the phrase "state treasurer"; and

9
10 Further amend said bill and section, Pages 2 to 3, Lines 15 to 30, by deleting all of said lines and
11 inserting in lieu thereof the following:

12
13 "3. The cumulative amount of tax credits that may be allocated to all taxpayers contributing
14 to educational assistance organizations in any one calendar year shall not exceed fifty million
15 dollars, which amount shall be annually adjusted by the state treasurer for inflation based on the
16 consumer price index for all urban consumers for the Midwest region, as defined and officially
17 recorded by the United States Department of Labor or its successor, such annual increase will cease
18 when the amount of tax credits reach seventy-five million dollars. The state treasurer shall establish
19 a procedure by which, from the beginning of the calendar year until August first, the cumulative
20 amount of tax credits shall be allocated on a first-come, first-served basis among all educational
21 assistance organizations. If an educational assistance organization fails to use all, or some
22 percentage to be determined by the state treasurer, of its allocated tax credits during this period, the
23 state treasurer may reallocate these unused tax credits to those educational assistance organizations
24 that have used all, or some percentage to be determined by the state treasurer, of their allocated tax
25 credits during this period. The state treasurer may establish more than one period and reallocate
26 more than once during each calendar year. The state treasurer shall establish the procedure
27 described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits
28 possible up to the cumulative amount of tax credits available for the calendar year.

29 4. A taxpayer who makes a contribution to an education assistance organization shall not
30 designate the student who will receive a scholarship grant."; and

31
32 Further amend said bill, Page 3, Section 135.714, Line 8, by deleting all of said line and inserting in
33 lieu thereof the following:

34 "(4) Ensure that grants are distributed to scholarship accounts of qualified students in the
35 following order:

36 (a) Qualified students that have an approved "individualized education plan" (IEP)

Action Taken _____ Date _____

1 developed under the federal Individuals with Disabilities Education Act (IDEA), 20 U.S.C. Section
 2 1400 et seq., as amended or qualified students living in a household whose total annual income does
 3 not exceed an amount equal to one hundred percent of the income standard used to qualify for free
 4 and reduced price lunches;

5 (b) Qualified students living in a household whose total annual income does not exceed an
 6 amount equal to two hundred percent of the income standard used to qualify for free and reduced
 7 price lunches; and

8 (c) All other qualified students;

9 (5) Ensure that"; and

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 11 Further amend said bill, page, and section, by renumbering al of said section accordingly; and

12
 13 Further amend said bill and section, Page 4, Line 63, by deleting the word "who" and inserting in
 14 lieu thereof the phrase "for whom a parent"; and

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 16 Further amend said bill and section, Page 5, Line 80, by inserting after the word "state" the word
 17 "treasurer"; and

18
 19 Further amend said bill, Page 6, Section 135.716, Lines 34 to 35, by deleting all of said lines and
 20 inserting in lieu thereof the following:

21
 22 "7. Two percent of the total qualifying contributions received by each educational assistance
 23 organization per calendar year shall be deposited in the Missouri empowerment scholarship
 24 accounts fund to be used by the state treasurer for"; and

25
 26 Further amend said bill, Page 7, Section 166.700, Line 12, by deleting all of said line and inserting
 27 in lieu thereof the following:

28
 29 "(7) "Qualified school", a home school as defined in section 167.031 or any of the following
 30 entities that is incorporated in Missouri"; and

31
 32 Further amend said bill, section, and page, Line 15 by deleting all of said line; and

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 34 Further amend said bill, page and section, by renumbering all of said section accordingly; and

35
 36 Further amend said bill, page and section, Lines 19 to 20, by deleting all of said lines and inserting
 37 in lieu thereof the following:

38
 39 "(8) "Qualified student", any elementary or secondary school student who is a resident of
 40 this state and resides in any county with a charter form of government or any city with at least thirty
 41 thousand inhabitants who:"; and

42
 43 Further amend said bill, page, and section, Line 28 to 31, by deleting all of said lines and inserting
 44 in lieu thereof the following:

45
 46 "the previous twelve months; or

47 b. Is a child who is eligible to begin kindergarten or first grade under sections 160.051 to
 48 160.055"; and

1 Further amend said bill, Page 8, Section 166.705, Line 32, by deleting all of said line; and

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3 Further amend said bill, page, and section, by renumbering all of said section accordingly; and

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5 Further amend said bill, page, and section, Lines 42 to 43, by deleting all of said lines and inserting
6 in lieu thereof the following:

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8 "pencils, or markers;

9 (b) Tuition at a private school located outside of the state of Missouri; and

10 (c) Payments or reimbursements to any person related within the third degree of
11 consanguinity or affinity to a qualified student."; and

12
13 Further amend said bill, Page 10, Section 166.710, Line 22, by deleting the phrase "account holders"
14 and inserting in lieu thereof the phrase "educational assistance organizations"; and

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