

FIRST REGULAR SESSION

# HOUSE BILL NO. 1430

## 101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COOK.

1548H.02I

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to an income tax deduction.

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.1410, to read as follows:

**143.1410. 1. As used in this section, the following terms shall mean:**

**(1) "Private school", any school in this state giving instruction in a grade or grades no higher than the twelfth grade, provided that such school does not qualify as a public school;**

**(2) "Public school", any public school, as defined under section 160.011, located in this state;**

**(3) "School employee", any person employed in any capacity by a public school or private school, provided that such person does not qualify as a teacher;**

**(4) "Teacher", any person employed as teacher for a public school or private school.**

**2. For all tax years beginning on or after January 1, 2022, for purposes of calculating the Missouri taxable income as required under section 143.011, all income received by a taxpayer as salary or compensation for his or her services as a teacher or school employee, to the extent that such income is included in the taxpayer's federal adjusted gross income, may be deducted from the taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri taxable income.**

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           **3. Public and private schools shall provide the department of revenue with all**  
18 **necessary information relating to the salary, compensation, and employment status of**  
19 **persons eligible to claim the deduction authorized under this section.**

20           **4. The department of revenue shall promulgate all rules and regulations necessary**  
21 **for the administration of the provisions of this section. Any rule or portion of a rule, as**  
22 **that term is defined in section 536.010, that is created under the authority delegated in this**  
23 **section shall become effective only if it complies with and is subject to all of the provisions**  
24 **of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**  
25 **nonseverable, and if any of the powers vested with the general assembly under chapter 536**  
26 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**  
27 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**  
28 **adopted after August 28, 2021, shall be invalid and void.**

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