

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for  
2 Senate Bill Nos. 3 & 5, Page 1, Section 135.333, Line 9, by inserting after all of said section and  
3 line the following:  
4

5 "135.1302. 1. As used in this section, the following terms mean:

6 (1) "Eligible educational staff member", any individual subject to the state income tax  
7 imposed under chapter 143, excluding the withholding tax imposed under sections 143.191 to  
8 143.265, who:

9 (a) Is not a teacher, as defined in this section;

10 (b) Is employed in this state in a position within any school providing a kindergarten  
11 program or program for any grade or grades from one through twelve regardless of whether such  
12 individual is employed at a public, private, or charter school;

13 (c) Provides support or assistance within and for any such school, its teachers, or its  
14 students; and

15 (d) Has been employed in such capacity as an educational staff member for one or more  
16 years;

17 (2) "Eligible teacher", any individual subject to the state income tax imposed under chapter  
18 143, excluding the withholding tax imposed under sections 143.191 to 143.265, who:

19 (a) Meets all applicable requirements under the laws of this state to hold a certificate of  
20 license to teach including, but not limited to, any applicable requirements provided under section  
21 168.021;

22 (b) Is employed in this state as a teacher of any kindergarten program or any grade or grades  
23 from one through twelve regardless of whether such individual is employed at a public, private, or  
24 charter school; and

25 (c) Has been employed in such capacity as a teacher for one or more years;

26 (3) "Qualified taxpayer", any individual subject to the state income tax imposed under  
27 chapter 143, excluding the withholding tax imposed under sections 143.191 to 143.265, who is an  
28 eligible teacher or eligible educational staff member as defined under this section;

29 (4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
30 withholding tax imposed under sections 143.191 to 143.265.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1           2. (1) For all tax years beginning on or after January 1, 2023, a qualified taxpayer who is an  
2 eligible educational staff member shall be allowed to claim a refundable tax credit against the  
3 taxpayer's state tax liability in an amount equal to three thousand dollars. The qualified taxpayer  
4 may apply for such credit in advance of filing his or her taxes and may elect to receive such credit,  
5 upon approval by the department of revenue, in the form of a cash disbursement.

6           (2) For all tax years beginning on or after January 1, 2023, a qualified taxpayer who is an  
7 eligible teacher shall be allowed to claim a refundable tax credit against the taxpayer's state tax  
8 liability in an amount equal to five thousand dollars. The qualified taxpayer may apply for such  
9 credit in advance of filing his or her taxes and may elect to receive such credit, upon approval by the  
10 department of revenue, in the form of a cash disbursement.

11           3. The department of revenue shall begin accepting applications for the tax credit authorized  
12 under this section not later than March 1, 2023. The department shall send out refunds immediately  
13 upon approval of the application to all qualified taxpayers claiming a credit under this section.

14           4. No tax credit claimed under this section shall be carried forward to any subsequent tax  
15 year.

16           5. No tax credit claimed under this section shall be assigned, transferred, sold, or otherwise  
17 conveyed.

18           6. The department of revenue shall promulgate all necessary rules and regulations for the  
19 administration of this section. Any rule or portion of a rule, as that term is defined in section  
20 536.010, that is created under the authority delegated in this section shall become effective only if it  
21 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
22 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the  
23 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and  
24 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any  
25 rule proposed or adopted after January 1, 2023, shall be invalid and void.

26           7. Under section 23.253 of the Missouri sunset act:

27           (1) The provisions of the new program authorized under this section shall automatically  
28 sunset six years after the effective date of this section unless reauthorized by an act of the general  
29 assembly;

30           (2) If such program is reauthorized, the program authorized under this section shall  
31 automatically sunset twelve years after the effective date of the reauthorization of this section; and

32           (3) This section shall terminate on September first of the calendar year immediately  
33 following the calendar year in which the program authorized under this section is sunset."; and

34  
35 Further amend said bill by amending the title, enacting clause, and intersectional references  
36 accordingly.