

HOUSE AMENDMENT NO. _____
TO
HOUSE AMENDMENT NO. _____

Offered By _____

1 AMEND House Amendment No. _____ to House Committee Substitute for Senate Substitute for
2 Senate Bill No. 25, Page 1, line 7, by inserting after said line the following:

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4 "Further amend said bill and section, Page 6, Line 175, by inserting after said section and line the
5 following:

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7 "143.1410. 1. As used in this section, the following terms shall mean:

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

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

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

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

15 2. For all tax years beginning on or after January 1, 2023, for purposes of calculating the
16 Missouri taxable income as required under section 143.011, all income received by a taxpayer as
17 salary or compensation for his or her services as a teacher or school employee, to the extent that
18 such income is included in the taxpayer's federal adjusted gross income, may be deducted from the
19 taxpayer's Missouri adjusted gross income to determine such taxpayer's Missouri taxable income.

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

23 4. The department of revenue shall promulgate all rules and regulations necessary for the
24 administration of the provisions of this section. Any rule or portion of a rule, as that term is defined
25 in section 536.010, that is created under the authority delegated in this section shall become
26 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if
27 applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the
28 powers vested with the general assembly under chapter 536 to review, to delay the effective date, or
29 to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
30 authority and any rule proposed or adopted after August 28, 2023, shall be invalid and void.

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

32 (1) The provisions of this section shall automatically sunset on December thirty-first six
33 years after the effective date of this section unless reauthorized by an act of the general assembly;

34 (2) If the provisions of this section are reauthorized, such provisions shall automatically

Action Taken _____ Date _____

1 sunset on December thirty-first twelve years after the effective date of the reauthorization; and
2 (3) This section shall terminate on September first of the calendar year immediately
3 following the calendar year in which the provisions of this section are sunset."; and"; and
4

5 Further amend said bill by amending the title, enacting clause, and intersectional references
6 accordingly.
7

8 THIS AMENDS 0974H03.33H.