

FIRST REGULAR SESSION

HOUSE BILL NO. 191

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LEWIS (6).

0410H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to income tax deductions for certain educators.

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 143.1400, to read as follows:

143.1400. 1. As used in this section, the following term means:

(1) "Teacher", any person who:

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

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

2. For all tax years beginning on or after January 1, 2024, for purposes of calculating the Missouri taxable income as required under section 143.011, a percentage of the income received by any taxpayer as salary or compensation for his or her services as a teacher, 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. Such exemption shall apply only to income earned directly from such taxpayer's salary or compensation for services as a teacher and shall not exempt any other forms of income or income, salary, or compensation earned from other employment.

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.

18 **3. For the year beginning January 1, 2024, and in all subsequent years, such**
19 **income shall be based on the teacher's years of service as calculated under the**
20 **retirement systems established under chapter 169, but excluding sections 169.600**
21 **through 169.715, and shall be deducted as follows:**

22 **(a) For any teacher providing service in their sixth year through their tenth year,**
23 **twenty-five percent of such income;**

24 **(b) For any teacher providing service in their eleventh year through their**
25 **twentieth year, fifty percent of such income;**

26 **(c) For any teacher providing service in their twenty-first year through their**
27 **thirtieth year, seventy-five percent of such income; and**

28 **(d) For any teacher providing service in their thirty-first year and above, one**
29 **hundred percent of such income.**

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

39 **5. Under section 23.253 of the Missouri sunset act:**

40 **(1) The provisions of this section shall automatically sunset six years after the**
41 **effective date of this section unless reauthorized by an act of the general assembly;**

42 **(2) If the provisions of this section are reauthorized, such provisions shall**
43 **automatically sunset twelve years after the effective date of their reauthorization; and**

44 **(3) This section shall terminate on September first of the calendar year**
45 **immediately following the calendar year in which the provisions of this section are**
46 **sunset.**