

FIRST REGULAR SESSION

# HOUSE BILL NO. 379

## 102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE QUADE.

0919H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be  
2 known as section 135.1302, to read as follows:

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

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

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

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

9 **(c) Provides support or assistance within and for any such school, its teachers, or**  
10 **its students; and**

11 **(d) Has been employed full-time and receiving a taxable income in such capacity**  
12 **as an educational staff member for two or more years;**

13 **(2) "Eligible teacher", any individual subject to the state income tax imposed**  
14 **under chapter 143, excluding the withholding tax imposed under sections 143.191 to**  
15 **143.265, who:**

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

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.

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

22 (c) Has been employed full-time and receiving a taxable income in such capacity  
23 as a teacher for two or more years; and

24 (d) Has held such certificate of license to teach for at least two full years in which  
25 the teacher was employed and receiving a taxable income as a teacher;

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

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

32 2. For a qualified taxpayer's tax year beginning in 2023 or 2024, a qualified  
33 taxpayer shall be allowed to claim a one-time refundable tax credit against the  
34 taxpayer's state tax liability in an amount equal to five thousand dollars and such credit  
35 shall be claimed only one time, either on the taxpayer's 2023 or 2024 taxes. The  
36 qualified taxpayer may apply for such credit in advance of filing the taxpayer's 2023 or  
37 2024 Missouri income tax return using an application or process prescribed by rule,  
38 regulation, or on the website of the department of revenue and may elect to receive such  
39 credit, upon approval by the department of revenue, in the form of a cash disbursement.

40 3. The qualified taxpayer shall be employed as an eligible teacher or eligible  
41 educational staff member for the full tax year in which the credit is claimed.

42 4. The department of revenue shall begin accepting applications for the tax  
43 credit authorized under this section not later than September 28, 2023. The department  
44 shall send out a refund immediately upon approval of the application to each qualified  
45 taxpayer claiming a credit under this section.

46 5. Any refunds issued from this tax credit shall be offset against a qualified  
47 taxpayer's outstanding state tax liabilities or certain other debts as described under  
48 sections 143.611 and 143.781 to 143.790.

49 6. No tax credit claimed under this section shall be carried forward to any  
50 subsequent tax year.

51 7. No tax credit claimed under this section shall be assigned, transferred, sold, or  
52 otherwise conveyed.

53 8. The department of revenue shall promulgate all necessary rules and  
54 regulations for the administration of this section. Any rule or portion of a rule, as that  
55 term is defined in section 536.010, that is created under the authority delegated in this

56 **section shall become effective only if it complies with and is subject to all of the**  
57 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**  
58 **536 are nonseverable and if any of the powers vested with the general assembly**  
59 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**  
60 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**  
61 **and any rule proposed or adopted after August 28, 2023, shall be invalid and void.**

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