

FIRST REGULAR SESSION

# HOUSE BILL NO. 879

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE KELLEY (127).

1831H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

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

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*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 mean:**

(1) "Deduction", an amount subtracted from a taxpayer's Missouri adjusted gross income to determine the taxpayer's Missouri taxable income for the tax year in which such deduction is claimed;

(2) "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;

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

(4) "Qualified amount", the amount equal to one hundred percent of income received by a qualified taxpayer as salary or compensation for his or her services as a teacher or school employee for the tax period for which such deduction is claimed, to the extent that such income is included in the taxpayer's federal adjusted gross income;

(5) "Qualified taxpayer", any individual with an income tax liability under chapter 143, excluding the withholding tax imposed by sections 143.191 to 143.265, who received any income as salary or compensation for his or services as a teacher or school employee;

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

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

22           **2. For all tax years beginning on or after January 1, 2024, in addition to all other**  
23 **deductions and modifications allowed by law, a qualified taxpayer shall be allowed a**  
24 **deduction from the taxpayer's Missouri adjusted gross income in an amount equal to**  
25 **the taxpayer's qualified amount. The amount of the deduction claimed shall not exceed**  
26 **the amount of the qualified taxpayer's Missouri adjusted gross income for the tax year**  
27 **the deduction is claimed.**

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

31           **4. The department of revenue shall promulgate all necessary rules and**  
32 **regulations for the administration of this section including, but not limited to, rules**  
33 **relating to the verification of a taxpayer's qualified amount. Any rule or portion of a**  
34 **rule, as that term is defined in section 536.010, that is created under the authority**  
35 **delegated in this section shall become effective only if it complies with and is subject to**  
36 **all of the provisions of chapter 536 and, if applicable, section 536.028. This section and**  
37 **chapter 536 are nonseverable and if any of the powers vested with the general assembly**  
38 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**  
39 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**  
40 **and any rule proposed or adopted after August 28, 2023, shall be invalid and void.**

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

42           **(1) The provisions of the new program authorized under this section shall**  
43 **automatically sunset December thirty-first, six years after the effective date of this**  
44 **section unless reauthorized by an act of the general assembly;**

45           **(2) If such a program is reauthorized, the program authorized under this section**  
46 **shall automatically sunset December thirty-first, twelve years after the effective date of**  
47 **the reauthorization of this section; and**

48           **(3) This section shall terminate on September first of the calendar year**  
49 **immediately following the calendar year in which the program authorized under this**  
50 **section is sunset.**

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