

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

Offered By

1 AMEND Senate Substitute for Senate Bill No. 802, Page 1, Section A, Line 4, by inserting after all  
2 of said section and line the following:

3  
4 "135.1750. 1. For purposes of this section, the following terms shall mean:

5 (1) "Department", the Missouri department of elementary and secondary education;

6 (2) "Eligible educator", an eligible educator as defined under 26 U.S.C. Section 62, as  
7 amended, or a teacher in an early childhood education program;

8 (3) "State tax liability", any liability incurred by the taxpayer pursuant to the provisions of  
9 chapter 143, exclusive of the provisions relating to the withholding of tax as provided for in sections  
10 143.191 to 143.265 and related provisions;

11 (4) "Tax credit", a credit against the taxpayer's state tax liability;

12 (5) "Taxpayer", any individual subject to the state income tax pursuant to chapter 143.

13 2. For all tax years beginning on or after January 1, 2025, a taxpayer that is an eligible  
14 educator shall be authorized to claim a tax credit in an amount equal to one thousand five hundred  
15 dollars.

16 3. To claim a tax credit authorized pursuant to this section, an eligible educator shall submit  
17 to the department, for preliminary approval, an application for the tax credit on a form provided by  
18 the department and at such times as the department may require. Upon final approval of an  
19 application, the department shall issue the eligible educator a certificate of tax credit.

20 4. Any amount of tax credit that exceeds the taxpayer's state tax liability shall be refunded to  
21 the taxpayer. Tax credits authorized pursuant to this section shall not be transferred, sold, assigned,  
22 or otherwise conveyed.

23 5. The tax credit authorized by this section shall be considered a domestic and social tax  
24 credit under subdivision (5) of subsection 2 of section 135.800.

25 6. The department may promulgate rules and adopt statements of policy, procedures, forms  
26 and guidelines to implement and administer the provisions of this section. Any rule or portion of a  
27 rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in  
28 this section shall become effective only if it complies with and is subject to all of the provisions of  
29 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and  
30 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the

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

1 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
2 grant of rulemaking authority and any rule proposed or adopted after August 28, 2024, shall be  
3 invalid and void.

4 7. Pursuant to section 23.253 of the Missouri sunset act:

5 (1) The program authorized under this section shall expire on December 31, 2030, unless  
6 reauthorized by the general assembly; and

7 (2) The act shall terminate on September first of the calendar year immediately following  
8 the calendar year in which the program authorized under this section is sunset; and

9 (3) If such program is reauthorized, the program authorized under this section shall  
10 automatically sunset six years after the effective date of the reauthorization of this section; and

11 (4) The provisions of this subsection shall not be construed to limit or in any way impair the  
12 department of revenue's ability to redeem tax credits authorized on or before the date the program  
13 authorized pursuant to this section expires, or a taxpayer's ability to redeem such tax credits."; and

14  
15 Further amend said bill by amending the title, enacting clause, and intersectional references  
16 accordingly.