

SECOND REGULAR SESSION

# HOUSE BILL NO. 2109

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PIERSON JR.

4444H.011

DANA RADEMAN MILLER, Chief Clerk

## AN ACT

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

*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 known as section 135.1300, to read as follows:

**135.1300. 1. As used in this section, the following terms mean:**

**(1) "Eligible taxpayer", any taxpayer who, in a given tax year:**

**(a) Is employed as a teacher in a qualified school district; and**

**(b) Permanently resides within the boundaries of such qualified school district;**

**(2) "Qualified school district", any school district that is located in:**

**(a) Any city not within a county;**

**(b) Any home rule city with more than four hundred thousand inhabitants and located in more than one county;**

**(c) Any county with a charter form of government and with more than nine hundred fifty thousand inhabitants; or**

**(d) Any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants.**

**2. For all tax years beginning on or after January 1, 2021, an eligible taxpayer shall be allowed to claim a refundable tax credit against the state income tax otherwise due by such taxpayer under chapter 143, excluding withholding tax under sections 143.191 to 143.265, in an amount equal to five hundred dollars.**

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.

17           **3. The department of revenue shall design and publish an application for eligible**  
18 **taxpayers to receive the tax credit authorized in this section. The application shall require**  
19 **an applicant to submit proof that he or she meets the requirements found in the definition**  
20 **of an eligible taxpayer under subsection 1 of this section. The department of revenue shall**  
21 **issue certificates of eligibility to those applicants who have submitted applications that**  
22 **have been approved.**

23           **4. The department of revenue may promulgate rules to implement the provisions**  
24 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**  
25 **is created under the authority delegated in this section shall become effective only if it**  
26 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
27 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**  
28 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**  
29 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**  
30 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2020,**  
31 **shall be invalid and void.**

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

33           **(1) The program authorized under this section shall automatically sunset on**  
34 **December thirty-first six years after the effective date of this section unless reauthorized**  
35 **by an act of the general assembly;**

36           **(2) If such program is reauthorized, the program authorized under this section**  
37 **shall automatically sunset on December thirty-first twelve years after the effective date of**  
38 **the reauthorization of this section;**

39           **(3) This section shall terminate on September first of the calendar year immediately**  
40 **following the calendar year in which the program authorized under this section is sunset;**  
41 **and**

42           **(4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit**  
43 **properly issued before the program was sunset in a tax year after the program was sunset.**

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