

SECOND REGULAR SESSION

HOUSE BILL NO. 2296

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PARKINSON.

5875H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

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

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
2 known as section 143.134, to read as follows:

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

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

5 **(2) "School supplies", any books or supplies used for the purpose of home**
6 **schooling a child;**

7 **(3) "Taxpayer", any individual subject to the income tax imposed in this chapter.**

8 **2. In addition to all other deductions listed in this chapter, for all tax years**
9 **beginning on or after January 1, 2017, a taxpayer shall be allowed a deduction for school**
10 **supplies. The deduction amount shall be equal to the full amount expended for school**
11 **supplies in the tax year for which the deduction is claimed.**

12 **3. The department of revenue shall establish the procedure by which the deduction**
13 **provided in this section may be claimed and may promulgate rules to implement the**
14 **provisions of this section. Any rule or portion of a rule, as that term is defined in section**
15 **536.010, that is created under the authority delegated in this section shall become effective**
16 **only if it complies with and is subject to all of the provisions of chapter 536 and, if**
17 **applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of**

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 the powers vested with the general assembly pursuant to chapter 536 to review, to delay
19 the effective date, or to disapprove and annul a rule are subsequently held
20 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted
21 after August 28, 2016, shall be invalid and void.

22 4. Under section 23.253, RSMo, of the Missouri Sunset Act:

23 (1) The provisions of the new program authorized under this section shall
24 automatically sunset on December thirty-first six years after the effective date of this
25 section unless reauthorized by an act of the general assembly;

26 (2) If such program is reauthorized, the program authorized under this section
27 shall automatically sunset on December thirty-first twelve years after the effective date of
28 the reauthorization of this section; and

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

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