

HOUSE BILL NO. 496

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SCHROER.

1179H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

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

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 135.1132, to read as follows:

135.1132. 1. As used in this section, the following terms mean:

2 **(1) "Dependent child", in relation to a taxpayer, any individual who:**

3 **(a) Is eligible to attend the system of free public schools in this state established**
4 **under section 160.051;**

5 **(b) Qualifies as a dependent of the taxpayer under 26 U.S.C. Section 152 for federal**
6 **income tax purposes; and**

7 **(c) Is the natural or adopted child of the taxpayer or is an individual for whom the**
8 **taxpayer has been court-appointed as a legal guardian or custodian;**

9 **(2) "Eligible private school", any school in this state giving instruction in**
10 **prekindergarten, kindergarten, or in any grade not higher than the twelfth grade;**
11 **provided that, such school does not qualify as a public school under section 160.011;**

12 **(3) "Eligible public school", any public school, as such term is defined under**
13 **section 160.011, in this state that is located outside of the public school district in which the**
14 **taxpayer resides;**

15 **(4) "Eligible tuition expenses", the full cost of tuition paid by a taxpayer in a given**
16 **tax year for the attendance of one or more of the taxpayer's dependent children at one or**
17 **more eligible public schools or eligible private schools;**

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 (5) "Qualified amount", the total eligible tuition expenses incurred by taxpayer in
19 a given tax year;

20 (6) "Taxpayer", any individual with an income tax liability under chapter 143,
21 excluding withholding tax imposed by sections 143.191 to 143.265, in a given tax year.

22 2. For all tax years beginning on or after January 1, 2022, a taxpayer shall be
23 allowed to claim a credit against the taxpayer's state income tax liability, in an amount
24 equal to the taxpayer's qualified amount.

25 3. The tax credit authorized under this section shall be refundable, but shall not be
26 assigned, transferred, sold, or otherwise conveyed.

27 4. The department of revenue shall promulgate all necessary rules and regulations
28 for the administration of this section including, but not limited to, rules relating to the
29 verification of a taxpayer's qualified amount. Any rule or portion of a rule, as that term
30 is defined in section 536.010, that is created under the authority delegated in this section
31 shall become effective only if it complies with and is subject to all of the provisions of
32 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
33 nonseverable, and if any of the powers vested with the general assembly pursuant to
34 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
35 subsequently held unconstitutional, then the grant of rulemaking authority and any rule
36 proposed or adopted after August 28, 2021, shall be invalid and void.

37 5. Under section 23.253 of the Missouri sunset act:

38 (1) The provisions of this section shall automatically sunset December thirty-first
39 six years after the effective date of this section unless reauthorized by an act of the general
40 assembly;

41 (2) If such provisions are reauthorized, the provisions of this section shall
42 automatically sunset December thirty-first twelve years after the effective date of the
43 reauthorization; and

44 (3) This section shall terminate on September first of the calendar year immediately
45 following the calendar year in which the provisions of this section are sunset.

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