

# SENATE BILL NO. 81

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR COLEMAN.

1124S.01H

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapters 135 and 163, RSMo, by adding thereto two new sections relating to parental choice in educational opportunities.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapters 135 and 163, RSMo, are amended by adding thereto two new sections, to be known as sections 135.1675 and 163.420, to read as follows:

**135.1675. 1. For the purposes of this section, the following terms shall mean:**

(1) "Department", the Missouri department of revenue;

(2) "Eligible education expenses":

(a) Textbooks required by a home school;

(b) Educational therapies or services from a licensed or accredited practitioner or provider including, but not limited to, licensed or accredited paraprofessionals or educational aides;

(c) Tutoring services;

(d) Curriculum;

(e) Fees for a nationally standardized norm-referenced achievement test, advanced placement examinations, international baccalaureate examinations, or any examinations related to college or university admission;

(f) Services provided by a public school including, but not limited to, individual classes and extracurricular programs;

19 (g) Computer hardware or other technological devices  
20 that are used to help meet a student's educational needs; and

21 (h) Fees for summer education programs and specialized  
22 after-school education programs;

23 (3) "Home school", the same meaning as defined in  
24 section 167.031;

25 (4) "Tax credit", a credit against the tax otherwise  
26 due under chapter 143, excluding withholding tax imposed  
27 under sections 143.191 to 143.265;

28 (5) "Taxpayer", any individual that is subject to the  
29 tax imposed under chapter 143, excluding withholding tax  
30 imposed under sections 143.191 to 143.265.

31 2. For all tax years beginning on or after January 1,  
32 2024, a taxpayer shall be allowed to claim a tax credit  
33 against the taxpayer's state tax liability in an amount  
34 equal to one hundred percent of the taxpayer's eligible  
35 education expenses incurred for educating a child at a home  
36 school, except that the amount of the tax credit claimed per  
37 student shall not exceed the state adequacy target, as  
38 defined in section 163.011.

39 3. Any amount of the tax credit claimed that exceeds  
40 the amount of the taxpayer's state tax liability in the tax  
41 year for which the credit is claimed shall be considered an  
42 overpayment of taxes and shall be refunded to the taxpayer.

43 4. Tax credits issued under the provisions of this  
44 section shall not be transferred, sold, or assigned.

45 5. A taxpayer claiming a tax credit pursuant to this  
46 section shall be claimed by the taxpayer at the time such  
47 taxpayer files a return. The taxpayer shall submit with the  
48 taxpayer's return an itemized list of eligible education  
49 expenses incurred, as well as any other information required

50 by the department, on a form to be developed by the  
51 department.

52         6. The department may promulgate rules to implement  
53 the provisions of this section. Any rule or portion of a  
54 rule, as that term is defined in section 536.010, that is  
55 created under the authority delegated in this section shall  
56 become effective only if it complies with and is subject to  
57 all of the provisions of chapter 536 and, if applicable,  
58 section 536.028. This section and chapter 536 are  
59 nonseverable and if any of the powers vested with the  
60 general assembly pursuant to chapter 536 to review, to delay  
61 the effective date, or to disapprove and annul a rule are  
62 subsequently held unconstitutional, then the grant of  
63 rulemaking authority and any rule proposed or adopted after  
64 August 28, 2023, shall be invalid and void.

163.420. 1. Notwithstanding any provision of law to  
2 the contrary, beginning with the 2023-2024 school year, each  
3 parent or guardian of a child between the ages of seven  
4 years and the compulsory attendance age for the district, as  
5 defined in section 167.031, in which the parent or guardian  
6 resides, shall be afforded the opportunity at the time of  
7 enrollment to direct that state aid under this chapter that  
8 would be used to educate the student at a school within the  
9 district of residence shall be remitted to a qualified  
10 school of the parent or guardian's choice, if the parent or  
11 guardian chooses a school outside of the district of  
12 residence. A parent or guardian may choose to enroll their  
13 student in a different school within the school district of  
14 residence. The state treasurer shall create and provide to  
15 each school district a form for use by a parent or guardian  
16 at the time of enrollment to indicate the parent or

17 guardian's choice as to the qualified school their student  
18 will attend for that school year.

19 2. The school district shall transmit any forms  
20 received, as provided in subsection 1 of this section, to  
21 the state treasurer. The school district shall also notify  
22 the department of elementary and secondary education within  
23 seven days of the parent submitting the form to the school.

24 3. Upon receipt of the form, the state treasurer shall  
25 remit, within thirty days, state aid under this chapter that  
26 would have been remitted to the school district of residence  
27 for the purpose of educating the student to the qualified  
28 school chosen by the parent or guardian if the parent or  
29 guardian chooses a school outside of the school district of  
30 residence.

31 4. The school district shall notify the department of  
32 elementary and secondary education, within seven days of the  
33 parent or guardian submitting the form, that the student  
34 shall no longer be attending a school within the district,  
35 if applicable. If the student enrolls in a qualified  
36 school, other than a public school located in the same  
37 school district of residence, the student shall not be  
38 counted in the resident school district's weighted average  
39 daily attendance as a resident student for purposes of  
40 determining state and federal aid for the student's resident  
41 school district.

42 5. As used in this section, the term "qualified  
43 school" shall include any of the following entities that is  
44 incorporated in Missouri and that does not discriminate on  
45 the basis of race, color, or national origin:

46 (1) A charter school as defined in section 160.400;

47 (2) A private school, which shall mean a school that  
48 is not part of the public school system of the state of

49 Missouri and that charges tuition for the rendering of  
50 elementary and secondary educational services;

51 (3) A public school as defined in section 160.011; or

52 (4) A public or private virtual school.

53 6. As used in this section, the term "state aid" shall  
54 mean the lesser of the state adequacy target for the student  
55 or the amount of tuition at the qualified school.

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