

HOUSE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 1203

1 AN ACT

2 To repeal sections 137.100, 144.030, 144.615,
3 167.031, and 167.051, RSMo, and to enact in
4 lieu thereof five new sections relating to
5 transportation and education in the St. Louis
6 metropolitan area.

7

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
8 AS FOLLOWS:

9 Section A. Sections 137.100, 144.030, 144.615, 167.031, and
10 167.051, RSMo, are repealed and five new sections enacted in lieu
11 thereof, to be known as sections 137.100, 144.030, 144.615,
12 167.031, and 167.051, to read as follows:

13 137.100. The following subjects are exempt from taxation
14 for state, county or local purposes:

15 (1) Lands and other property belonging to this state;

16 (2) Lands and other property belonging to any city, county
17 or other political subdivision in this state, including market
18 houses, town halls and other public structures, with their
19 furniture and equipments, and on public squares and lots kept
20 open for health, use or ornament;

21 (3) Nonprofit cemeteries;

1 (4) The real estate and tangible personal property which is
2 used exclusively for agricultural or horticultural societies
3 organized in this state, including not-for-profit agribusiness
4 associations;

5 (5) All property, real and personal, actually and regularly
6 used exclusively for religious worship, for schools and colleges,
7 or for purposes purely charitable and not held for private or
8 corporate profit, except that the exemption herein granted does
9 not include real property not actually used or occupied for the
10 purpose of the organization but held or used as investment even
11 though the income or rentals received therefrom is used wholly
12 for religious, educational or charitable purposes;

13 (6) Household goods, furniture, wearing apparel and
14 articles of personal use and adornment, as defined by the state
15 tax commission, owned and used by a person in his home or
16 dwelling place;

17 (7) Real or personal property leased or otherwise
18 transferred by an interstate compact agency created pursuant to
19 sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100,
20 RSMo, to another for which or whom such property is not exempt
21 when immediately after the lease or transfer, the interstate
22 compact agency enters into a leaseback or other agreement that
23 directly or indirectly gives such interstate compact agency a
24 right to use, control, and possess the property; provided,

1 however, that in the event of a conveyance of such property, the
2 interstate compact agency must retain an option to purchase the
3 property at a future date or, within the limitations period for
4 reverters, the property must revert back to the interstate
5 compact agency. Property will no longer be exempt pursuant to
6 this subdivision in the event of a conveyance as of the date, if
7 any, when:

8 (a) The right of the interstate compact agency to use,
9 control, and possess the property is terminated;

10 (b) The interstate compact agency no longer has an option
11 to purchase or otherwise acquire the property; and

12 (c) There is no provision for reverter of the property
13 within the limitation period for reverters.

14 144.030. 1. There is hereby specifically exempted from
15 [the provisions of] sections 144.010 to 144.525 and from the
16 computation of the tax levied, assessed or payable pursuant to
17 sections 144.010 to 144.525 such retail sales as may be made in
18 commerce between this state and any other state of the United
19 States, or between this state and any foreign country, and any
20 retail sale which the state of Missouri is prohibited from taxing
21 pursuant to the Constitution or laws of the United States of
22 America, and such retail sales of tangible personal property
23 which the general assembly of the state of Missouri is prohibited
24 from taxing or further taxing by the constitution of this state.

1 2. There are also specifically exempted from the provisions
2 of the local sales tax law as defined in section 32.085, RSMo,
3 section 238.235, RSMo, and sections 144.010 to 144.525 and
4 144.600 to 144.745 and from the computation of the tax levied,
5 assessed or payable pursuant to the local sales tax law as
6 defined in section 32.085, RSMo, section 238.235, RSMo, and
7 sections 144.010 to 144.525 and 144.600 to 144.745:

8 (1) Motor fuel or special fuel subject to an excise tax of
9 this state, unless all or part of such excise tax is refunded
10 pursuant to section [142.584] 142.815, RSMo; or upon the sale at
11 retail of fuel to be consumed in manufacturing or creating gas,
12 power, steam, electrical current or in furnishing water to be
13 sold ultimately at retail; or feed for livestock or poultry; or
14 grain to be converted into foodstuffs which are to be sold
15 ultimately in processed form at retail; or seed, limestone or
16 fertilizer which is to be used for seeding, liming or fertilizing
17 crops which when harvested will be sold at retail or will be fed
18 to livestock or poultry to be sold ultimately in processed form
19 at retail; economic poisons registered pursuant to the provisions
20 of the Missouri pesticide registration law (sections 281.220 to
21 281.310, RSMo) which are to be used in connection with the growth
22 or production of crops, fruit trees or orchards applied before,
23 during, or after planting, the crop of which when harvested will
24 be sold at retail or will be converted into foodstuffs which are

1 to be sold ultimately in processed form at retail;

2 (2) Materials, manufactured goods, machinery and parts
3 which when used in manufacturing, processing, compounding,
4 mining, producing or fabricating become a component part or
5 ingredient of the new personal property resulting from such
6 manufacturing, processing, compounding, mining, producing or
7 fabricating and which new personal property is intended to be
8 sold ultimately for final use or consumption; and materials,
9 including without limitation, gases and manufactured goods,
10 including without limitation, slagging materials and firebrick,
11 which are ultimately consumed in the manufacturing process by
12 blending, reacting or interacting with or by becoming, in whole
13 or in part, component parts or ingredients of steel products
14 intended to be sold ultimately for final use or consumption;

15 (3) Materials, replacement parts and equipment purchased
16 for use directly upon, and for the repair and maintenance or
17 manufacture of, motor vehicles, watercraft, railroad rolling
18 stock or aircraft engaged as common carriers of persons or
19 property;

20 (4) Replacement machinery, equipment, and parts and the
21 materials and supplies solely required for the installation or
22 construction of such replacement machinery, equipment, and parts,
23 used directly in manufacturing, mining, fabricating or producing
24 a product which is intended to be sold ultimately for final use

1 or consumption; and machinery and equipment, and the materials
2 and supplies required solely for the operation, installation or
3 construction of such machinery and equipment, purchased and used
4 to establish new, or to replace or expand existing, material
5 recovery processing plants in this state. For the purposes of
6 this subdivision, a "material recovery processing plant" means a
7 facility which converts recovered materials into a new product,
8 or a different form which is used in producing a new product, and
9 shall include a facility or equipment which is used exclusively
10 for the collection of recovered materials for delivery to a
11 material recovery processing plant but shall not include motor
12 vehicles used on highways. For purposes of this section, the
13 terms "motor vehicle" and "highway" shall have the same meaning
14 pursuant to section 301.010, RSMo;

15 (5) Machinery and equipment, and parts and the materials
16 and supplies solely required for the installation or construction
17 of such machinery and equipment, purchased and used to establish
18 new or to expand existing manufacturing, mining or fabricating
19 plants in the state if such machinery and equipment is used
20 directly in manufacturing, mining or fabricating a product which
21 is intended to be sold ultimately for final use or consumption;

22 (6) Tangible personal property which is used exclusively in
23 the manufacturing, processing, modification or assembling of
24 products sold to the United States government or to any agency of

1 the United States government;

2 (7) Animals or poultry used for breeding or feeding
3 purposes;

4 (8) Newsprint, ink, computers, photosensitive paper and
5 film, toner, printing plates and other machinery, equipment,
6 replacement parts and supplies used in producing newspapers
7 published for dissemination of news to the general public;

8 (9) The rentals of films, records or any type of sound or
9 picture transcriptions for public commercial display;

10 (10) Pumping machinery and equipment used to propel
11 products delivered by pipelines engaged as common carriers;

12 (11) Railroad rolling stock for use in transporting persons
13 or property in interstate commerce and motor vehicles licensed
14 for a gross weight of twenty-four thousand pounds or more or
15 trailers used by common carriers, as defined in section 390.020,
16 RSMo, solely in the transportation of persons or property in
17 interstate commerce;

18 (12) Electrical energy used in the actual primary
19 manufacture, processing, compounding, mining or producing of a
20 product, or electrical energy used in the actual secondary
21 processing or fabricating of the product, or a material recovery
22 processing plant as defined in subdivision (4) of this
23 subsection, in facilities owned or leased by the taxpayer, if the
24 total cost of electrical energy so used exceeds ten percent of

1 the total cost of production, either primary or secondary,
2 exclusive of the cost of electrical energy so used or if the raw
3 materials used in such processing contain at least twenty-five
4 percent recovered materials as defined in section 260.200, RSMo.
5 For purposes of this subdivision, "processing" means any mode of
6 treatment, act or series of acts performed upon materials to
7 transform and reduce them to a different state or thing,
8 including treatment necessary to maintain or preserve such
9 processing by the producer at the production facility;

10 (13) Anodes which are used or consumed in manufacturing,
11 processing, compounding, mining, producing or fabricating and
12 which have a useful life of less than one year;

13 (14) Machinery, equipment, appliances and devices purchased
14 or leased and used solely for the purpose of preventing, abating
15 or monitoring air pollution, and materials and supplies solely
16 required for the installation, construction or reconstruction of
17 such machinery, equipment, appliances and devices, and so
18 certified as such by the director of the department of natural
19 resources, except that any action by the director pursuant to
20 this subdivision may be appealed to the air conservation
21 commission which may uphold or reverse such action;

22 (15) Machinery, equipment, appliances and devices purchased
23 or leased and used solely for the purpose of preventing, abating
24 or monitoring water pollution, and materials and supplies solely

1 required for the installation, construction or reconstruction of
2 such machinery, equipment, appliances and devices, and so
3 certified as such by the director of the department of natural
4 resources, except that any action by the director pursuant to
5 this subdivision may be appealed to the Missouri clean water
6 commission which may uphold or reverse such action;

7 (16) Tangible personal property purchased by a rural water
8 district;

9 (17) All amounts paid or charged for admission or
10 participation or other fees paid by or other charges to
11 individuals in or for any place of amusement, entertainment or
12 recreation, games or athletic events, including museums, fairs,
13 zoos and planetariums, owned or operated by a municipality or
14 other political subdivision where all the proceeds derived
15 therefrom benefit the municipality or other political subdivision
16 and do not inure to any private person, firm, or corporation;

17 (18) All sales of insulin and prosthetic or orthopedic
18 devices as defined on January 1, 1980, by the federal Medicare
19 program pursuant to Title XVIII of the Social Security Act of
20 1965, including the items specified in Section 1862(a)(12) of
21 that act, and also specifically including hearing aids and
22 hearing aid supplies and all sales of drugs which may be legally
23 dispensed by a licensed pharmacist only upon a lawful
24 prescription of a practitioner licensed to administer those

1 items, including samples and materials used to manufacture
2 samples which may be dispensed by a practitioner authorized to
3 dispense such samples and all sales of medical oxygen, home
4 respiratory equipment and accessories, hospital beds and
5 accessories and ambulatory aids, all sales of manual and powered
6 wheelchairs, stairway lifts, Braille writers, electronic Braille
7 equipment and, if purchased by or on behalf of a person with one
8 or more physical or mental disabilities to enable them to
9 function more independently, all sales of scooters, reading
10 machines, electronic print enlargers and magnifiers, electronic
11 alternative and augmentative communication devices, and items
12 used solely to modify motor vehicles to permit the use of such
13 motor vehicles by individuals with disabilities or sales of
14 over-the-counter or nonprescription drugs to individuals with
15 disabilities;

16 (19) All sales made by or to religious and charitable
17 organizations and institutions in their religious, charitable or
18 educational functions and activities and all sales made by or to
19 all elementary and secondary schools operated at public expense
20 in their educational functions and activities;

21 (20) All sales of aircraft to common carriers for storage
22 or for use in interstate commerce and all sales made by or to
23 not-for-profit civic, social, service or fraternal organizations,
24 including fraternal organizations which have been declared tax

1 exempt organizations pursuant to Section 501(c)(8) or (10) of the
2 1986 Internal Revenue Code, as amended, solely in their civic or
3 charitable functions and activities and all sales made to
4 eleemosynary and penal institutions and industries of the state,
5 and all sales made to any private not-for-profit institution of
6 higher education not otherwise excluded pursuant to subdivision
7 (19) of this subsection or any institution of higher education
8 supported by public funds, and all sales made to a state relief
9 agency in the exercise of relief functions and activities;

10 (21) All ticket sales made by benevolent, scientific and
11 educational associations which are formed to foster, encourage,
12 and promote progress and improvement in the science of
13 agriculture and in the raising and breeding of animals, and by
14 nonprofit summer theater organizations if such organizations are
15 exempt from federal tax pursuant to the provisions of the
16 Internal Revenue Code and all admission charges and entry fees to
17 the Missouri state fair or any fair conducted by a county
18 agricultural and mechanical society organized and operated
19 pursuant to sections 262.290 to 262.530, RSMo;

20 (22) All sales made to any private not-for-profit
21 elementary or secondary school, all sales of feed additives,
22 medications or vaccines administered to livestock or poultry in
23 the production of food or fiber, all sales of pesticides used in
24 the production of crops, livestock or poultry for food or fiber,

1 all sales of bedding used in the production of livestock or
2 poultry for food or fiber, all sales of propane or natural gas,
3 electricity or diesel fuel used exclusively for drying
4 agricultural crops, and all sales of farm machinery, other than
5 airplanes, motor vehicles and trailers. As used in this
6 subdivision, the term "feed additives" means tangible personal
7 property which, when mixed with feed for livestock or poultry, is
8 to be used in the feeding of livestock or poultry. As used in
9 this subdivision, the term "pesticides" includes adjuvants such
10 as crop oils, surfactants, wetting agents and other assorted
11 pesticide carriers used to improve or enhance the effect of a
12 pesticide and the foam used to mark the application of pesticides
13 and herbicides for the production of crops, livestock or poultry.
14 As used in this subdivision, the term "farm machinery" means new
15 or used farm tractors and such other new or used farm machinery
16 and equipment and repair or replacement parts thereon and
17 lubricants used exclusively for such farm machinery and equipment
18 and one-half of each purchaser's purchase of diesel fuel therefor
19 which is:

20 (a) Used exclusively for agricultural purposes;

21 (b) Used on land owned or leased for the purpose of
22 producing farm products; and

23 (c) Used directly in producing farm products to be sold
24 ultimately in processed form or otherwise at retail or in

1 producing farm products to be fed to livestock or poultry to be
2 sold ultimately in processed form at retail;

3 (23) Except as otherwise provided in section 144.032, all
4 sales of metered water service, electricity, electrical current,
5 natural, artificial or propane gas, wood, coal or home heating
6 oil for domestic use and in any city not within a county, all
7 sales of metered or unmetered water service for domestic use;

8 (a) "Domestic use" means that portion of metered water
9 service, electricity, electrical current, natural, artificial or
10 propane gas, wood, coal or home heating oil, and in any city not
11 within a county, metered or unmetered water service, which an
12 individual occupant of a residential premises uses for
13 nonbusiness, noncommercial or nonindustrial purposes. Utility
14 service through a single or master meter for residential
15 apartments or condominiums, including service for common areas
16 and facilities and vacant units, shall be deemed to be for
17 domestic use. Each seller shall establish and maintain a system
18 whereby individual purchases are determined as exempt or
19 nonexempt;

20 (b) Regulated utility sellers shall determine whether
21 individual purchases are exempt or nonexempt based upon the
22 seller's utility service rate classifications as contained in
23 tariffs on file with and approved by the Missouri public service
24 commission. Sales and purchases made pursuant to the rate

1 classification "residential" and sales to and purchases made by
2 or on behalf of the occupants of residential apartments or
3 condominiums through a single or master meter, including service
4 for common areas and facilities and vacant units, shall be
5 considered as sales made for domestic use and such sales shall be
6 exempt from sales tax. Sellers shall charge sales tax upon the
7 entire amount of purchases classified as nondomestic use. The
8 seller's utility service rate classification and the provision of
9 service thereunder shall be conclusive as to whether or not the
10 utility must charge sales tax;

11 (c) Each person making domestic use purchases of services
12 or property and who uses any portion of the services or property
13 so purchased for a nondomestic use shall, by the fifteenth day of
14 the fourth month following the year of purchase, and without
15 assessment, notice or demand, file a return and pay sales tax on
16 that portion of nondomestic purchases. Each person making
17 nondomestic purchases of services or property and who uses any
18 portion of the services or property so purchased for domestic
19 use, and each person making domestic purchases on behalf of
20 occupants of residential apartments or condominiums through a
21 single or master meter, including service for common areas and
22 facilities and vacant units, under a nonresidential utility
23 service rate classification may, between the first day of the
24 first month and the fifteenth day of the fourth month following

1 the year of purchase, apply for credit or refund to the director
2 of revenue and the director shall give credit or make refund for
3 taxes paid on the domestic use portion of the purchase. The
4 person making such purchases on behalf of occupants of
5 residential apartments or condominiums shall have standing to
6 apply to the director of revenue for such credit or refund;

7 (24) All sales of handicraft items made by the seller or
8 the seller's spouse if the seller or the seller's spouse is at
9 least sixty-five years of age, and if the total gross proceeds
10 from such sales do not constitute a majority of the annual gross
11 income of the seller;

12 (25) Excise taxes, collected on sales at retail, imposed by
13 Sections 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and
14 4271 of Title 26, United States Code. The director of revenue
15 shall promulgate rules pursuant to chapter 536, RSMo, to
16 eliminate all state and local sales taxes on such excise taxes;

17 (26) Sales of fuel consumed or used in the operation of
18 ships, barges, or waterborne vessels which are used primarily in
19 or for the transportation of property or cargo, or the conveyance
20 of persons for hire, on navigable rivers bordering on or located
21 in part in this state, if such fuel is delivered by the seller to
22 the purchaser's barge, ship, or waterborne vessel while it is
23 afloat upon such river;

24 (27) All sales made to an interstate compact agency created

1 pursuant to sections 70.370 to 70.430, RSMo, or sections 238.010
2 to 238.100, RSMo, in the exercise of the functions and activities
3 of such agency as provided pursuant to the compact;

4 (28) Computers, computer software and computer security
5 systems purchased for use by architectural or engineering firms
6 headquartered in this state. For the purposes of this
7 subdivision, "headquartered in this state" means the office for
8 the administrative management of at least four integrated
9 facilities operated by the taxpayer is located in the state of
10 Missouri;

11 (29) All livestock sales when either the seller is engaged
12 in the growing, producing or feeding of such livestock, or the
13 seller is engaged in the business of buying and selling,
14 bartering or leasing of such livestock;

15 (30) All sales of barges which are to be used primarily in
16 the transportation of property or cargo on interstate waterways;

17 (31) Electrical energy or gas, whether natural, artificial
18 or propane, which is ultimately consumed in connection with the
19 manufacturing of cellular glass products;

20 (32) Notwithstanding other provisions of law to the
21 contrary, all sales of pesticides or herbicides used in the
22 production of crops, aquaculture, livestock or poultry;

23 (33) Tangible personal property purchased for use or
24 consumption directly or exclusively in the research and

1 development of prescription pharmaceuticals consumed by humans or
2 animals;

3 (34) All sales of grain bins for storage of grain for
4 resale;

5 (35) All sales of feed which are developed for and used in
6 the feeding of pets owned by a commercial breeder when such sales
7 are made to a commercial breeder, as defined in section 273.325,
8 RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;

9 (36) All purchases by a contractor on behalf of an entity
10 located in another state, provided that the entity is authorized
11 to issue a certificate of exemption for purchases to a contractor
12 under the provisions of that state's laws. For purposes of this
13 subdivision, the term "certificate of exemption" shall mean any
14 document evidencing that the entity is exempt from sales and use
15 taxes on purchases pursuant to the laws of the state in which the
16 entity is located. Any contractor making purchases on behalf of
17 such entity shall maintain a copy of the entity's exemption
18 certificate as evidence of the exemption. If the exemption
19 certificate issued by the exempt entity to the contractor is
20 later determined by the director of revenue to be invalid for any
21 reason and the contractor has accepted the certificate in good
22 faith, neither the contractor or the exempt entity shall be
23 liable for the payment of any taxes, interest and penalty due as
24 the result of use of the invalid exemption certificate.

1 Materials shall be exempt from all state and local sales and use
2 taxes when purchased by a contractor for the purpose of
3 fabricating tangible personal property which is used in
4 fulfilling a contract for the purpose of constructing, repairing
5 or remodeling facilities for the following:

6 (a) An exempt entity located in this state, if the entity
7 is one of those entities able to issue project exemption
8 certificates in accordance with the provisions of section
9 144.062; or

10 (b) An exempt entity located outside the state if the
11 exempt entity is authorized to issue an exemption certificate to
12 contractors in accordance with the provisions of that state's law
13 and the applicable provisions of this section;

14 (37) Tangible personal property purchased for use or
15 consumption directly or exclusively in research or
16 experimentation activities performed by life science companies
17 and so certified as such by the director of the department of
18 economic development or the director's designees; except that,
19 the total amount of exemptions certified pursuant to this section
20 shall not exceed one million three hundred thousand dollars in
21 state and local taxes per fiscal year. For purposes of this
22 subdivision, the term "life science companies" means companies
23 whose primary research activities are in agriculture,
24 pharmaceuticals, biomedical or food ingredients, and whose North

1 American Industry Classification System (NAICS) Codes fall under
2 industry 541710 (biotech research or development laboratories),
3 621511 (medical laboratories) or 541940 (veterinary services).
4 The exemption provided by this subdivision shall expire on June
5 30, 2003;

6 (38) All sales or other transfers of tangible personal
7 property by an interstate compact agency created pursuant to
8 sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100,
9 RSMo, to another for which or whom such property is not exempt
10 when immediately after the lease or transfer, the interstate
11 compact agency enters into a leaseback or other agreement that
12 directly or indirectly gives such interstate compact agency a
13 right to use, control, and possess the property; provided,
14 however, that in the event of a conveyance of such property, the
15 interstate compact agency must retain an option to purchase the
16 property at a future date or, within the limitations period for
17 reverters, the property must revert back to the interstate
18 compact agency. Property will no longer be exempt pursuant to
19 this subdivision in the event of a conveyance as of the date, if
20 any, when:

21 (a) The right of the interstate compact agency to use,
22 control, and possess the property is terminated;

23 (b) The interstate compact agency no longer has an option
24 to purchase or otherwise acquire the property; and

1 (c) There is no provision for reverter of the property
2 within the limitation period for reverters.

3 144.615. There are specifically exempted from the taxes
4 levied in sections 144.600 to 144.745:

5 (1) Property, the storage, use or consumption of which this
6 state is prohibited from taxing [under] pursuant to the
7 constitution or laws of the United States or of this state;

8 (2) Property, the gross receipts from the sale of which are
9 required to be included in the measure of the tax imposed [under]
10 pursuant to the Missouri sales tax law;

11 (3) Tangible personal property, the sale or other transfer
12 of which, if made in this state, would be exempt from or not
13 subject to the Missouri sales tax [under] pursuant to the
14 provisions of subsections 2 and 3 of section 144.030;

15 (4) Motor vehicles, trailers, boats, and outboard motors
16 subject to the tax imposed by section 144.440;

17 (5) Tangible personal property which has been subjected to
18 a tax by any other state in this respect to its sales or use;
19 provided, if such tax is less than the tax imposed by sections
20 144.600 to 144.745, such property, if otherwise taxable, shall be
21 subject to a tax equal to the difference between such tax and the
22 tax imposed by sections 144.600 to 144.745;

23 (6) Tangible personal property held by processors,
24 retailers, importers, manufacturers, wholesalers, or jobbers

1 solely for resale in the regular course of business;

2 (7) Personal and household effects and farm machinery used
3 while an individual was a bona fide resident of another state and
4 who thereafter became a resident of this state, or tangible
5 personal property brought into the state by a nonresident for his
6 own storage, use or consumption while temporarily within the
7 state.

8 167.031. 1. Every parent, guardian or other person in this
9 state having charge, control or custody of a child not enrolled
10 in a public, private, parochial, parish school or full-time
11 equivalent attendance in a combination of such schools and
12 between the ages of seven [and sixteen] years and the compulsory
13 attendance age for the district is responsible for enrolling the
14 child in a program of academic instruction which complies with
15 subsection 2 of this section. Any parent, guardian or other
16 person who enrolls a child between the ages of five and seven
17 years in a public school program of academic instruction shall
18 cause such child to attend the academic program on a regular
19 basis, according to this section. Nonattendance by such child
20 shall cause such parent, guardian or other responsible person to
21 be in violation of the provisions of section 167.061, except as
22 provided by this section. A parent, guardian or other person in
23 this state having charge, control, or custody of a child between
24 the ages of seven [and sixteen] years of age and the compulsory

1 attendance age for the district shall cause the child to attend
2 regularly some public, private, parochial, parish, home school or
3 a combination of such schools not less than the entire school
4 term of the school which the child attends; except that

5 (1) A child who, to the satisfaction of the superintendent
6 of public schools of the district in which he resides, or if
7 there is no superintendent then the chief school officer, is
8 determined to be mentally or physically incapacitated may be
9 excused from attendance at school for the full time required, or
10 any part thereof;

11 (2) A child between fourteen [and sixteen] years of age and
12 the compulsory attendance age for the district may be excused
13 from attendance at school for the full time required, or any part
14 thereof, by the superintendent of public schools of the district,
15 or if there is none then by a court of competent jurisdiction,
16 when legal employment has been obtained by the child and found to
17 be desirable, and after the parents or guardian of the child have
18 been advised of the pending action; or

19 (3) A child between five and seven years of age shall be
20 excused from attendance at school if a parent, guardian or other
21 person having charge, control or custody of the child makes a
22 written request that the child be dropped from the school's
23 rolls.

24 2. (1) As used in sections 167.031 to 167.071, a "home

1 school" is a school, whether incorporated or unincorporated,
2 that:

3 (a) Has as its primary purpose the provision of private or
4 religious-based instruction;

5 (b) Enrolls pupils between the ages of seven [and sixteen]
6 years and the compulsory attendance age for the district, of
7 which no more than four are unrelated by affinity or
8 consanguinity in the third degree; and

9 (c) Does not charge or receive consideration in the form of
10 tuition, fees, or other remuneration in a genuine and fair
11 exchange for provision of instruction;

12 (2) As evidence that a child is receiving regular
13 instruction, the parent shall, except as otherwise provided in
14 this subsection:

15 (a) Maintain the following records:

16 a. A plan book, diary, or other written record indicating
17 subjects taught and activities engaged in; and

18 b. A portfolio of samples of the child's academic work; and

19 c. A record of evaluations of the child's academic
20 progress; or

21 d. Other written, or credible evidence equivalent to
22 subparagraphs a., b. and c.; and

23 (b) Offer at least one thousand hours of instruction, at
24 least six hundred hours of which will be in reading, language

1 arts, mathematics, social studies and science or academic courses
2 that are related to the aforementioned subject areas and
3 consonant with the pupil's age and ability. At least four
4 hundred of the six hundred hours shall occur at the regular home
5 school location;

6 (3) The requirements of subdivision (2) of this subsection
7 shall not apply to any pupil above the age of sixteen years.

8 3. Nothing in this section shall require a private,
9 parochial, parish or home school to include in its curriculum any
10 concept, topic, or practice in conflict with the school's
11 religious doctrines or to exclude from its curriculum any
12 concept, topic, or practice consistent with the school's
13 religious doctrines. Any other provision of the law to the
14 contrary notwithstanding, all departments or agencies of the
15 state of Missouri shall be prohibited from dictating through
16 rule, regulation or other device any statewide curriculum for
17 private, parochial, parish or home schools.

18 4. A school year begins on the first day of July and ends
19 on the thirtieth day of June following.

20 5. The production by a parent of a daily log showing that a
21 home school has a course of instruction which satisfies the
22 requirements of this section or, in the case of a pupil over the
23 age of sixteen years, a written statement that the pupil is
24 attending home school in compliance with this section shall be a

1 defense to any prosecution under this section and to any charge
2 or action for educational neglect brought pursuant to chapter
3 210, RSMo.

4 6. As used in sections 167.031 to 167.051, the term
5 "compulsory attendance age for the district" shall mean:

6 (1) Seventeen years of age for any metropolitan school
7 district for which the school board adopts a resolution to
8 establish such compulsory attendance age; provided that such
9 resolution shall take effect no earlier than the school year next
10 following the school year during which the resolution is adopted;
11 and

12 (2) Sixteen years of age in all other cases.

13 The school board of a metropolitan school district for which the
14 compulsory attendance age is seventeen years may adopt a
15 resolution to lower the compulsory attendance age to sixteen
16 years; provided that such resolution shall take effect no earlier
17 than the school year next following the school year during which
18 the resolution is adopted.

19 167.051. 1. If a school board establishes part-time
20 schools or classes for children under [sixteen] seventeen years
21 of age, lawfully engaged in any regular employment, every parent,
22 guardian or other person having charge, control or custody of
23 such a child shall cause the child to attend the school not less

1 than four hours a week between the hours of eight o'clock in the
2 morning and five o'clock in the evening during the school year of
3 the part-time classes.

4 2. All children who are under eighteen years of age, who
5 have not completed the elementary school course in the public
6 schools of Missouri, or its equivalent, and who are not attending
7 regularly any day school shall be required to attend regularly
8 the part-time classes not less than four hours a week between the
9 hours of eight o'clock in the morning and five o'clock in the
10 afternoon during the entire year of the part-time classes.