

SECOND REGULAR SESSION

HOUSE BILL NO. 2788

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE QUADE.

5510H.01I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

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

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 135.1302, to read as follows:

135.1302. 1. As used in this section, the following terms mean:

2 **(1) "Eligible educational staff member", any individual subject to the state**
3 **income tax imposed under chapter 143, excluding the withholding tax imposed under**
4 **sections 143.191 to 143.265, who:**

5 **(a) Is not a teacher, as defined in this section;**

6 **(b) Is employed in this state in a position within any school providing a**
7 **kindergarten program or program for any grade or grades from one through twelve,**
8 **regardless of whether such person is employed at a public, private, or charter school;**

9 **(c) Provides support or assistance within and for any such school, its teachers, or**
10 **its students; and**

11 **(d) Has been employed in such capacity as an educational staff member for two**
12 **or more years;**

13 **(2) "Eligible teacher", any individual subject to the state income tax imposed**
14 **under chapter 143, excluding the withholding tax imposed under sections 143.191 to**
15 **143.265, who:**

16 **(a) Meets all applicable requirements under the laws of this state to hold a**
17 **certificate of license to teach including, but not limited to, any applicable requirements**
18 **provided under section 168.021;**

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.

19 (b) Is employed in this state as a teacher of any kindergarten program or any
20 grade or grades from one through twelve, regardless of whether such person is
21 employed at a public, private, or charter school; and

22 (c) Has been employed in such capacity as a teacher for two or more years;

23 (3) "Qualified taxpayer", any individual subject to the state income tax imposed
24 under chapter 143, excluding the withholding tax imposed under sections 143.191 to
25 143.265, who is an eligible teacher or eligible educational staff member as defined under
26 this section;

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

29 2. For the 2022 and 2023 tax years, a qualified taxpayer shall be allowed to claim
30 a one-time refundable tax credit against the taxpayer's state tax liability in an amount
31 equal to five thousand dollars and such credit shall be claimed only one time, either on
32 the taxpayer's 2022 or 2023 taxes. The qualified taxpayer may apply for such credit in
33 advance of filing his or her 2022 or 2023 taxes and may elect to receive such credit, upon
34 approval by the department of revenue, in the form of a cash disbursement.

35 3. The department of revenue shall begin accepting applications for the tax
36 credit authorized under this section not later than September 28, 2022. The department
37 shall send out refunds immediately upon approval of the application to all qualified
38 taxpayers claiming a credit under this section.

39 4. No tax credit claimed under this section shall be carried forward to any
40 subsequent tax year.

41 5. No tax credit claimed under this section shall be assigned, transferred, sold, or
42 otherwise conveyed.

43 6. The department of revenue shall promulgate all necessary rules and
44 regulations for the administration of this section. Any rule or portion of a rule, as that
45 term is defined in section 536.010, that is created under the authority delegated in this
46 section shall become effective only if it complies with and is subject to all of the
47 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter
48 536 are nonseverable, and if any of the powers vested with the general assembly
49 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul
50 a rule are subsequently held unconstitutional, then the grant of rulemaking authority
51 and any rule proposed or adopted after August 28, 2022, shall be invalid and void.

✓