

SECOND REGULAR SESSION

# HOUSE BILL NO. 2803

## 101ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SMITH (163).

5594H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to income tax deductions for certain educators.

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*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 143.1400, to read as follows:

**143.1400. 1. As used in this section, the following terms mean:**

2 (1) "Paraprofessional", any person who:

3 (a) Is not a teacher;

4 (b) Possesses, at a minimum, sixty hours of college credit or has passed the  
5 Paraprofessional or ParaPro Assessment; and

6 (c) Is employed in this state in a position that works under the direct supervision  
7 of an appropriately certified teacher to provide classroom instructional assistance for  
8 any kindergarten program or any grade or grades from one through twelve, regardless  
9 of whether such person is employed at a public, private, or charter school;

10 (2) "Teacher", any person who:

11 (a) Meets all applicable requirements under the laws of this state to hold a  
12 certificate of license to teach including, but not limited to, any applicable requirements  
13 provided under section 168.021; and

14 (b) Is employed in this state as a teacher of any kindergarten program or any  
15 grade or grades from one through twelve, regardless of whether such person is  
16 employed at a public, private, or charter school.

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.

17           **2. For all tax years beginning on or after January 1, 2023, for purposes of**  
18 **calculating the Missouri taxable income as required under section 143.011, a percentage**  
19 **of the income received by any taxpayer as salary or compensation for his or her services**  
20 **as a teacher or paraprofessional, to the extent that such income is included in the**  
21 **taxpayer's federal adjusted gross income, may be deducted from the taxpayer's**  
22 **Missouri adjusted gross income to determine such taxpayer's Missouri taxable income.**  
23 **Such income shall be deducted as follows:**

24           **(a) For the tax year beginning on or after January 1, 2023, twenty-five percent of**  
25 **such income;**

26           **(b) For the tax year beginning on or after January 1, 2024, fifty percent of such**  
27 **income;**

28           **(c) For the tax year beginning on or after January 1, 2025, seventy-five percent**  
29 **of such income; and**

30           **(d) For all tax years beginning on or after January 1, 2026, one hundred percent**  
31 **of such income.**

32           **3. The department of revenue shall promulgate all rules and regulations**  
33 **necessary for the administration of the provisions of this section. Any rule or portion of**  
34 **a rule, as that term is defined in section 536.010, that is created under the authority**  
35 **delegated in this section shall become effective only if it complies with and is subject to**  
36 **all of the provisions of chapter 536 and, if applicable, section 536.028. This section and**  
37 **chapter 536 are nonseverable, and if any of the powers vested with the general assembly**  
38 **under chapter 536 to review, to delay the effective date, or to disapprove and annul a**  
39 **rule are subsequently held unconstitutional, then the grant of rulemaking authority and**  
40 **any rule proposed or adopted after August 28, 2022, shall be invalid and void.**

41           **4. Under section 23.253 of the Missouri sunset act:**

42           **(1) The provisions of this section shall automatically sunset six years after the**  
43 **effective date of this section unless reauthorized by an act of the general assembly;**

44           **(2) If the provisions of this section are reauthorized, such provisions shall**  
45 **automatically sunset twelve years after the effective date of their reauthorization; and**

46           **(3) This section shall terminate on September first of the calendar year**  
47 **immediately following the calendar year in which the provisions of this section are**  
48 **sunset.**

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