

HOUSE _____ **AMENDMENT NO.** _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1661, Page 1, Section A, Line 2, by
2 inserting after all of said section and line the following:

3 “143.129. 1. As used in this section, the following terms mean:

4 (1) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted gross
5 income to determine Missouri taxable income for the tax year in which such deduction is claimed;

6 (2) "Last credit hours or their equivalent", the credit hours completed after the resumption
7 of the degree program;

8 (3) "Taxpayer", any individual subject to the income tax imposed in this chapter who:

9 (a) Has been a resident of this state for at least the year immediately preceding the claim
10 for a deduction under this section;

11 (b) Paid tuition at the resident rate at any public two-year or four-year higher educational
12 institution in this state;

13 (c) Has not been enrolled as a full-time student for at least four consecutive calendar years
14 before the year in which the degree program is resumed;

15 (d) Provides proof of graduation from the public two-year or four-year higher educational
16 institution conferring the taxpayer's associate or bachelor degree;

17 (4) "Tuition costs", the amount expended for tuition and fees for the last credit hours or
18 their equivalent necessary to complete the taxpayer's associate or bachelor degree requirements at
19 any public two-year or four-year higher educational institution in this state, but not to exceed nine
20 credit hours for an associate's degree or eighteen credit hours for a bachelor's degree. In no case
21 shall a deduction be granted for tuition costs for more than eighteen credit hours per taxpayer.

22 2. In addition to all deductions listed in this chapter, for all taxable years beginning on or
23 after January 1, 2013, a taxpayer shall be allowed a deduction for tuition costs. The deduction
24 amount shall be equal to one hundred percent of the amounts of the taxpayer's tuition costs.

25 3. The department of revenue shall establish the procedure by which the deduction
26 provided in this section may be claimed, and may promulgate rules to implement the provisions of
27 this section. The department may confer with public two-year or four-year higher educational
28 institutions in this state to develop such procedures. Any rule or portion of a rule, as that term is

1 defined in section 536.010, that is created under the authority delegated in this section shall
2 become effective only if it complies with and is subject to all of the provisions of chapter 536 and,
3 if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the
4 powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective
5 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of
6 rulemaking authority and any rule proposed or adopted after August 28, 2012, shall be invalid and
7 void.

8 4. Under section 23.253 of the Missouri sunset act:

9 (1) The provisions of the new program authorized under this section shall automatically
10 sunset on December thirty-first six years after the effective date of this section unless reauthorized
11 by an act of the general assembly; and

12 (2) If such program is reauthorized, the program authorized under this section shall
13 automatically sunset on December thirty-first twelve years after the effective date of the
14 reauthorization of this section; and

15 (3) This section shall terminate on September first of the calendar year immediately
16 following the calendar year in which the program authorized under this section is sunset.”; and

17
18 Further amend said bill by amending the title, enacting clause, and intersectional references
19 accordingly.