

FIRST REGULAR SESSION

HOUSE BILL NO. 528

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HAFFNER.

0463H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to a tax deduction.

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 143.128, to read as follows:

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

2 **(1) "Dependent child", in relation to a taxpayer, any individual who:**

3 **(a) Is eligible to attend the system of free public schools in this state established**
4 **under section 160.051;**

5 **(b) Qualifies as a dependent of the taxpayer under 26 U.S.C. Section 152 for federal**
6 **income tax purposes; and**

7 **(c) Is the natural or adopted child of the taxpayer or is an individual for whom the**
8 **taxpayer has been court-appointed as a legal guardian or custodian;**

9 **(2) "Education expenditure", any expenditure made in connection with the**
10 **enrollment, attendance, or participation of the taxpayer's dependent child in a private**
11 **school program or home school program. "Education expenditure" includes, but is not**
12 **limited to, tuition, fees, computer software, textbooks, workbooks, curricula, school**
13 **supplies other than personal computers, and other written materials used primarily for**
14 **academic instruction or academic tutoring;**

15 **(3) "Home school", the same meaning given to such term under subsection 2 of**
16 **section 167.031;**

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 (4) "Private school", any school in this state giving instruction in prekindergarten,
18 kindergarten, or in any grade not higher than the twelfth grade; provided that, such school
19 does not qualify as a public school under section 160.011;

20 (5) "Qualifying amount", the amount spent by a taxpayer in a given tax year on
21 education expenditures, up to one thousand dollars;

22 (6) "Taxpayer", any individual with an income tax liability under chapter 143,
23 excluding withholding tax imposed by sections 143.191 to 143.265, in a given tax year.

24 2. For all tax years beginning on or after January 1, 2022, in addition to all other
25 deductions and modifications allowed by law, a taxpayer shall be allowed a deduction from
26 the taxpayer's Missouri adjusted gross income in an amount equal to the taxpayer's
27 qualifying amount.

28 3. The tax deduction allowed under this section may be claimed by a taxpayer on
29 either an individual or a combined return, but for each dependent child for whom any
30 taxpayer made education expenditures, a deduction under this section shall be allowed for
31 no more than one return. If two taxpayers separately file individual returns and could
32 both otherwise claim the deduction authorized under this section for the same dependent
33 child, only one such taxpayer shall be allowed to claim the deduction.

34 4. The department of revenue shall promulgate all necessary rules and regulations
35 for the administration of this section including, but not limited to, rules relating to the
36 verification of a taxpayer's qualifying amount. Any rule or portion of a rule, as that term
37 is defined in section 536.010, that is created under the authority delegated in this section
38 shall become effective only if it complies with and is subject to all of the provisions of
39 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
40 nonseverable, and if any of the powers vested with the general assembly pursuant to
41 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
42 subsequently held unconstitutional, then the grant of rulemaking authority and any rule
43 proposed or adopted after August 28, 2021, shall be invalid and void.

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