

FIRST REGULAR SESSION

HOUSE BILL NO. 553

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE NURRENBERN.

0396H.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 known as section 135.1302, to read as follows:

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

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

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

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

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

(d) Has been employed full-time and receiving a taxable income in such capacity as an educational staff member for one or more years;

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

(a) Meets all applicable requirements under the laws of this state to hold a certificate of license to teach including, but not limited to, any applicable requirements 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 individual is
21 employed at a public, private, or charter school;

22 (c) Has been employed full-time and receiving a taxable income in such capacity
23 as a teacher for one or more years; and

24 (d) Has held such certificate of license to teach for at least one full year in which
25 the teacher was employed and receiving a taxable income as a teacher;

26 (3) "Qualified taxpayer", any individual subject to the state income tax imposed
27 under chapter 143, excluding the withholding tax imposed under sections 143.191 to
28 143.265, who is an eligible teacher or eligible educational staff member as defined under
29 this section;

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

32 2. (1) For all tax years beginning on or after January 1, 2023, a qualified
33 taxpayer who is an eligible educational staff member shall be allowed to claim a
34 refundable tax credit against the taxpayer's state tax liability in an amount equal to
35 three thousand dollars. The qualified taxpayer may apply for one tax credit under this
36 section per year, one year in advance of filing the taxpayer's Missouri income tax return
37 using an application for or process prescribed by rule, regulation, or on the website of
38 the department of revenue and may elect to receive such credit, upon approval by the
39 department of revenue, in the form of a cash disbursement.

40 (2) For all tax years beginning on or after January 1, 2023, a qualified taxpayer
41 who is an eligible teacher shall be allowed to claim a refundable tax credit against the
42 taxpayer's state tax liability in an amount equal to five thousand dollars. The qualified
43 taxpayer may apply for one tax credit under this section per year, one year in advance of
44 filing the taxpayer's Missouri income tax return using an application for or process
45 prescribed by rule, regulation, or on the website of the department of revenue and may
46 elect to receive such credit, upon approval by the department of revenue, in the form of
47 a cash disbursement.

48 3. The qualified taxpayer shall be employed as an eligible teacher or eligible
49 educational staff member for the full tax year in which the credit is claimed.

50 4. The department of revenue shall begin accepting applications for the tax
51 credit authorized under this section not later than September 28, 2023. The department
52 shall send out a refund immediately upon approval of the application to each qualified
53 taxpayer claiming a credit under this section.

54 **5. Any refunds issued from this tax credit shall be offset against a qualified**
55 **taxpayer's outstanding state tax liabilities or certain other debts as described under**
56 **sections 143.611 and 143.781 to 143.790.**

57 **6. No more than one tax credit may be claimed per year, and no qualified**
58 **taxpayer shall claim a tax credit for a future tax year more than one year in advance of**
59 **the current calendar year in which the application is filed.**

60 **7. No tax credit claimed under this section shall be carried forward to any**
61 **subsequent tax year.**

62 **8. No tax credit claimed under this section shall be assigned, transferred, sold, or**
63 **otherwise conveyed.**

64 **9. The department of revenue shall promulgate all necessary rules and**
65 **regulations for the administration of this section. Any rule or portion of a rule, as that**
66 **term is defined in section 536.010, that is created under the authority delegated in this**
67 **section shall become effective only if it complies with and is subject to all of the**
68 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter**
69 **536 are nonseverable and if any of the powers vested with the general assembly**
70 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
71 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**
72 **and any rule proposed or adopted after August 28, 2023, shall be invalid and void.**

73 **10. Under section 23.253 of the Missouri sunset act:**

74 **(1) The provisions of the new program authorized under this section shall**
75 **automatically sunset six years after the effective date of this section unless reauthorized**
76 **by an act of the general assembly;**

77 **(2) If such program is reauthorized, the program authorized under this section**
78 **shall automatically sunset twelve years after the effective date of the reauthorization of**
79 **this section; and**

80 **(3) This section shall terminate on September first of the calendar year**
81 **immediately following the calendar year in which the program authorized under this**
82 **section is sunset.**

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