

FIRST REGULAR SESSION

HOUSE BILL NO. 509

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES JOHNSON (61), GAMBARO, CURLS, CARNAHAN,
COLEMAN, SHELTON AND JOHNSON (90) (Co-sponsors).

Read 1st time January 24, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1056L.011

AN ACT

To amend chapter 135, RSMo, relating to tax relief for employers who encourage employees to volunteer at public schools by adding thereto one new section relating to the same subject.

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 135.340, to read as follows:

135.340. 1. For all tax years beginning on or after January 1, 2001, and in addition to deductions allowed an employer by law for wages paid an employee, an employer which grants an employee paid leave to volunteer at a public elementary or secondary school during school hours, shall be allowed a refundable credit against the tax otherwise due pursuant to chapter 143, RSMo, not including sections 143.191 to 143.265, RSMo, in an amount equal to twelve dollars and fifty cents for each such hour of paid leave per employee or five thousand dollars, whichever is less.

2. To obtain the credit allowed by this section, an employer shall first obtain a certificate of tax credit from the department of labor and industrial relations. The department shall require an employer to submit documentation regarding the amount of paid leave granted each employee for the purposes described in subsection 1 of this section, and shall issue the employer a certificate of tax credit in an appropriate amount. The department of labor and industrial relations is authorized to promulgate any rules necessary for the implementation of the tax credit allowed by this section. No rule or portion of a rule shall become effective unless it has been promulgated pursuant to the provisions of chapter 536, RSMo.

3. An employer shall claim any tax credit allowed by this section by filing the

18 **certificate of tax credit issued by the department of labor and industrial relations with such**
19 **employer's income tax return.**

20 **4. No more than five million dollars in tax credits shall be allowed annually**
21 **pursuant to this section. The department of labor and industrial relations shall issue**
22 **credits pursuant to this section in the order applications therefor are received.**