

FIRST REGULAR SESSION

HOUSE BILL NO. 864

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES GUEST (Sponsor), SATER, MCGHEE, WALLACE, NIEVES,
DEEKEN, WRIGHT, SCHAAF AND JONES (117) (Co-sponsors).

Read 1st time February 14, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

1850L.01I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for certain medical personnel and teachers.

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
2 known as section 135.641, to read as follows:

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

2 **(1) "Educational improvements", enrollment and attendance in classes with the**
3 **objective of furthering medical education, licensing, or certification, or attaining an**
4 **additional certification in a teaching area. "Educational improvements" shall not include**
5 **educational pursuits in an administrative area;**

6 **(2) "Eligible community", any urban or rural area in which fifty percent or more**
7 **of the students enrolled in the school districts in such urban or rural areas are eligible for**
8 **a reduced price school lunch under the National School Lunch Act, 42 U.S.C. 1751 et seq.,**
9 **as amended;**

10 **(3) "Health care professional", any licensed physician or surgeon, registered nurse,**
11 **licensed practical nurse, certified professional midwife, physician assistant, dentist, dental**
12 **hygienist, optometrist, pharmacist, or podiatrist, who serves an eligible community and has**
13 **served in an eligible community for at least six years;**

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.

14 (4) "Tax credit", a credit against the tax otherwise due under chapter 143, RSMo,
15 excluding withholding tax imposed by sections 143.191 to 143.265, RSMo;

16 (5) "Taxpayer", any health care professional or teacher subject to the tax imposed
17 in chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265,
18 RSMo;

19 (6) "Teacher", any teacher who teaches in an eligible community and has taught
20 in an eligible community for at least six years and who is listed under the department of
21 elementary and secondary education's code data manual classifications by the following
22 position codes and names:

23 (a) Code 40, media personnel;

24 (b) Code 50, guidance personnel/placement specialists;

25 (c) Code 60, teachers.

26 2. For all taxable years beginning on or after January 1, 2007, a taxpayer shall be
27 allowed a tax credit for costs incurred for educational improvements. The tax credit
28 amount shall be equal to twenty percent of the costs of the educational improvements. The
29 amount of the tax credit issued shall not exceed the amount of the taxpayer's state tax
30 liability for the tax year for which the credit is claimed. No amount of credit that the
31 taxpayer is prohibited by this section from claiming in a tax year shall be refundable, nor
32 shall any tax credit granted under this section be transferred, sold, or assigned.

33 3. The department of revenue may promulgate rules to implement the provisions
34 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,
35 RSMo, that is created under the authority delegated in this section shall become effective
36 only if it complies with and is subject to all of the provisions of chapter 536, RSMo, and,
37 if applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
38 nonseverable and if any of the powers vested with the general assembly pursuant to
39 chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule
40 are subsequently held unconstitutional, then the grant of rulemaking authority and any
41 rule proposed or adopted after August 28, 2007, shall be invalid and void.

42 4. Under section 23.253, RSMo, of the Missouri Sunset Act:

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

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

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

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