

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 462
100TH GENERAL ASSEMBLY

1187H.02C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapters 135 and 168, RSMo, by adding thereto two new sections relating to certified teacher externships.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapters 135 and 168, RSMo, are amended by adding thereto two new sections, to be known as sections 135.1904 and 168.025, to read as follows:

135.1904. 1. For purposes of this section, the following terms mean:

(1) "Certified teacher externship", a teacher externship that meets the published requirements of the department of economic development and the department of elementary and secondary education under section 168.025;

(2) "Qualified business", an individual, firm, partner in a firm, corporation, or shareholder in an S corporation doing business in this state and subject to the state income tax imposed by chapter 143 that provides certified teacher externships;

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

2. For all tax years beginning on or after January 1, 2020, any qualified business shall be allowed to claim a tax credit against the state tax liability of the qualified business in an amount equal to fifty percent of the costs the qualified business incurred to provide certified teacher externships during the tax year for which the credit is claimed; provided that the teacher participating in the certified teacher externship is employed by a school district or charter school as of December first in the year the tax credit is first claimed.

3. The amount of a credit claimed under this section shall not exceed the amount of the state tax liability of the qualified business for the tax year that the credit is claimed.

4. Tax credits issued under this section shall not be transferred, sold, or assigned.

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 **5. Any tax credit issued under this section may be carried forward to any of the**
20 **next five tax years or until the full credit is used, whichever occurs first.**

21 **6. The department of revenue may promulgate rules to implement the provisions**
22 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**
23 **is created under the authority delegated in this section shall become effective only if it**
24 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
25 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**
26 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**
27 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**
28 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2019,**
29 **shall be invalid and void.**

30 **7. Under section 23.253 of the Missouri sunset act:**

31 **(1) The provisions of the new program authorized under this section shall**
32 **automatically sunset on December thirty-first five years after the effective date of this**
33 **section unless reauthorized by an act of the general assembly;**

34 **(2) If such program is reauthorized, the program authorized under this section**
35 **shall automatically sunset on December thirty-first ten years after the effective date of the**
36 **reauthorization of this section;**

37 **(3) This section shall terminate on September first of the calendar year immediately**
38 **following the calendar year in which the program authorized under this section is sunset;**
39 **and**

40 **(4) Nothing in this subsection shall prohibit a taxpayer from claiming a tax credit**
41 **properly issued before the program was sunset.**

168.025. 1. For purposes of this section, "teacher externship" means an experience
2 **in which a teacher, supervised by his or her school or school district, gains practical**
3 **experience at a business located in Missouri through observation and interaction with**
4 **employers and employees.**

5 **2. The department of economic development and the department of elementary and**
6 **secondary education shall develop and recommend:**

7 **(1) Requirements for teacher externships that can be considered the equivalent of**
8 **the completion of credit hours in graduate-level courses for purposes of salary schedules;**
9 **and**

10 **(2) An equivalency schedule that sets forth the number of credit hours in graduate-**
11 **level courses that shall be considered equivalent to and awarded for each type of teacher**
12 **externship. To classify teacher externships and determine the number of credit hours that**

13 would be appropriate for each type, the length of the teacher externship, the practical
14 experience gained, or any other factor deemed relevant may be considered.

15 **3. The department of economic development and the department of elementary and**
16 **secondary education shall adopt and publish on their websites, before July 1, 2020,**
17 **requirements for teacher externships that can be considered the equivalent of the**
18 **completion of credit hours in graduate-level courses for purposes of salary schedules and**
19 **an equivalency schedule as described in subsection 2 of this section. Any teacher**
20 **externship that meets the published requirements shall be known as and considered a**
21 **certified teacher externship for purposes of this section.**

22 **4. If a school district or charter school uses a salary schedule in which a teacher**
23 **receives a higher salary if he or she has earned credit hours in graduate-level courses, the**
24 **school district or charter school shall consider any teacher who has completed a certified**
25 **teacher externship to have completed credit hours in graduate-level courses on its salary**
26 **schedule in the manner prescribed by the equivalency schedule developed under this**
27 **section and compensate the teacher accordingly.**

28 **5. The department of elementary and secondary education and the department of**
29 **economic development may promulgate rules to implement the provisions of this section.**
30 **Any rule or portion of a rule, as that term is defined in section 536.010, that is created**
31 **under the authority delegated in this section shall become effective only if it complies with**
32 **and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.**
33 **This section and chapter 536 are nonseverable, and if any of the powers vested with the**
34 **general assembly pursuant to chapter 536 to review, to delay the effective date, or to**
35 **disapprove and annul a rule are subsequently held unconstitutional, then the grant of**
36 **rulemaking authority and any rule proposed or adopted after August 28, 2019, shall be**
37 **invalid and void.**

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