

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 349, Page 6, Section 135.719, Line 11, by
2 inserting after all of said line the following:

3
4 "135.1132. 1. As used in this section, the following terms mean:

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

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

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

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

12 (2) "Eligible private school", any school in this state giving instruction in prekindergarten,
13 kindergarten, or in any grade not higher than the twelfth grade; provided that, such school does not
14 qualify as a public school under section 160.011;

15 (3) "Eligible public school", any public school, as such term is defined under section
16 160.011, in this state that is located outside of the public school district in which the taxpayer
17 resides;

18 (4) "Eligible tuition expenses", the full cost of tuition paid by a taxpayer in a given tax year
19 for the attendance of one or more of the taxpayer's dependent children at one or more eligible public
20 schools or eligible private schools;

21 (5) "Qualified amount", the total eligible tuition expenses incurred by taxpayer in a given
22 tax year;

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

25 2. For all tax years beginning on or after January 1, 2022, a taxpayer shall be allowed to
26 claim a credit against the taxpayer's state income tax liability, in an amount equal to the taxpayer's
27 qualified amount.

28 3. The tax credit authorized under this section shall be refundable, but shall not be assigned,
29 transferred, sold, or otherwise conveyed.

30 4. The department of revenue shall promulgate all necessary rules and regulations for the
31 administration of this section including, but not limited to, rules relating to the verification of a
32 taxpayer's qualified amount. Any rule or portion of a rule, as that term is defined in section
33 536.010, that is created under the authority delegated in this section shall become effective only if it
34 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
35 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the
36 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and

Action Taken _____ Date _____

1 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
2 rule proposed or adopted after August 28, 2021, shall be invalid and void.

3 5. Under section 23.253 of the Missouri sunset act:

4 (1) The provisions of this section shall automatically sunset December thirty-first six years
5 after the effective date of this section unless reauthorized by an act of the general assembly;

6 (2) If such provisions are reauthorized, the provisions of this section shall automatically
7 sunset December thirty-first twelve years after the effective date of the reauthorization; and

8 (3) This section shall terminate on September first of the calendar year immediately
9 following the calendar year in which the provisions of this section are sunset."; and

10
11 Further amend said bill by amending the title, enacting clause, and intersectional references
12 accordingly.