

SECOND REGULAR SESSION

SENATE BILL NO. 1055

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROWDEN.

Read 1st time February 26, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

5567S.02I

AN ACT

To repeal sections 143.121, 163.021, 167.645, 167.895, and 168.021, RSMo, and to enact in lieu thereof ten new sections relating to elementary and secondary education.

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

Section A. Sections 143.121, 163.021, 167.645, 167.895, and 168.021, RSMo, are repealed and ten new sections enacted in lieu thereof, to be known as sections 143.121, 143.1031, 163.021, 163.164, 167.235, 167.645, 167.895, 168.021, 168.123, and 168.125, to read as follows:

143.121. 1. The Missouri adjusted gross income of a resident individual shall be the taxpayer's federal adjusted gross income subject to the modifications in this section.

2. There shall be added to the taxpayer's federal adjusted gross income:

(1) The amount of any federal income tax refund received for a prior year which resulted in a Missouri income tax benefit;

(2) Interest on certain governmental obligations excluded from federal gross income by 26 U.S.C. Section 103 of the Internal Revenue Code, as amended. The previous sentence shall not apply to interest on obligations of the state of Missouri or any of its political subdivisions or authorities and shall not apply to the interest described in subdivision (1) of subsection 3 of this section. The amount added pursuant to this subdivision shall be reduced by the amounts applicable to such interest that would have been deductible in computing the taxable income of the taxpayer except only for the application of 26 U.S.C. Section 265 of the Internal Revenue Code, as amended. The reduction shall only be made if it is at least five hundred dollars;

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

17 (3) The amount of any deduction that is included in the computation of
18 federal taxable income pursuant to 26 U.S.C. Section 168 of the Internal Revenue
19 Code as amended by the Job Creation and Worker Assistance Act of 2002 to the
20 extent the amount deducted relates to property purchased on or after July 1,
21 2002, but before July 1, 2003, and to the extent the amount deducted exceeds the
22 amount that would have been deductible pursuant to 26 U.S.C. Section 168 of the
23 Internal Revenue Code of 1986 as in effect on January 1, 2002;

24 (4) The amount of any deduction that is included in the computation of
25 federal taxable income for net operating loss allowed by 26 U.S.C. Section 172 of
26 the Internal Revenue Code of 1986, as amended, other than the deduction allowed
27 by 26 U.S.C. Section 172(b)(1)(G) and 26 U.S.C. Section 172(i) of the Internal
28 Revenue Code of 1986, as amended, for a net operating loss the taxpayer claims
29 in the tax year in which the net operating loss occurred or carries forward for a
30 period of more than twenty years and carries backward for more than two
31 years. Any amount of net operating loss taken against federal taxable income but
32 disallowed for Missouri income tax purposes pursuant to this subdivision after
33 June 18, 2002, may be carried forward and taken against any income on the
34 Missouri income tax return for a period of not more than twenty years from the
35 year of the initial loss; [and]

36 (5) For nonresident individuals in all taxable years ending on or after
37 December 31, 2006, the amount of any property taxes paid to another state or a
38 political subdivision of another state for which a deduction was allowed on such
39 nonresident's federal return in the taxable year unless such state, political
40 subdivision of a state, or the District of Columbia allows a subtraction from
41 income for property taxes paid to this state for purposes of calculating income for
42 the income tax for such state, political subdivision of a state, or the District of
43 Columbia; **and**

44 (6) For all tax years beginning on or after January 1, 2018, any interest
45 expense paid or accrued in a previous taxable year, but allowed as a deduction
46 under 26 U.S.C. Section 163, as amended, in the current taxable year by reason
47 of the carryforward of disallowed business interest provisions of 26 U.S.C. Section
48 163(j), as amended. For the purposes of this subdivision, an interest expense is
49 considered paid or accrued only in the first taxable year the deduction would have
50 been allowable under 26 U.S.C. Section 163, as amended, if the limitation under
51 26 U.S.C. Section 163(j), as amended, did not exist.

52 3. There shall be subtracted from the taxpayer's federal adjusted gross

53 income the following amounts to the extent included in federal adjusted gross
54 income:

55 (1) Interest received on deposits held at a federal reserve bank or interest
56 or dividends on obligations of the United States and its territories and
57 possessions or of any authority, commission or instrumentality of the United
58 States to the extent exempt from Missouri income taxes pursuant to the laws of
59 the United States. The amount subtracted pursuant to this subdivision shall be
60 reduced by any interest on indebtedness incurred to carry the described
61 obligations or securities and by any expenses incurred in the production of
62 interest or dividend income described in this subdivision. The reduction in the
63 previous sentence shall only apply to the extent that such expenses including
64 amortizable bond premiums are deducted in determining the taxpayer's federal
65 adjusted gross income or included in the taxpayer's Missouri itemized
66 deduction. The reduction shall only be made if the expenses total at least five
67 hundred dollars;

68 (2) The portion of any gain, from the sale or other disposition of property
69 having a higher adjusted basis to the taxpayer for Missouri income tax purposes
70 than for federal income tax purposes on December 31, 1972, that does not exceed
71 such difference in basis. If a gain is considered a long-term capital gain for
72 federal income tax purposes, the modification shall be limited to one-half of such
73 portion of the gain;

74 (3) The amount necessary to prevent the taxation pursuant to this chapter
75 of any annuity or other amount of income or gain which was properly included in
76 income or gain and was taxed pursuant to the laws of Missouri for a taxable year
77 prior to January 1, 1973, to the taxpayer, or to a decedent by reason of whose
78 death the taxpayer acquired the right to receive the income or gain, or to a trust
79 or estate from which the taxpayer received the income or gain;

80 (4) Accumulation distributions received by a taxpayer as a beneficiary of
81 a trust to the extent that the same are included in federal adjusted gross income;

82 (5) The amount of any state income tax refund for a prior year which was
83 included in the federal adjusted gross income;

84 (6) The portion of capital gain specified in section 135.357 that would
85 otherwise be included in federal adjusted gross income;

86 (7) The amount that would have been deducted in the computation of
87 federal taxable income pursuant to 26 U.S.C. Section 168 of the Internal Revenue
88 Code as in effect on January 1, 2002, to the extent that amount relates to

89 property purchased on or after July 1, 2002, but before July 1, 2003, and to the
90 extent that amount exceeds the amount actually deducted pursuant to 26 U.S.C.
91 Section 168 of the Internal Revenue Code as amended by the Job Creation and
92 Worker Assistance Act of 2002;

93 (8) For all tax years beginning on or after January 1, 2005, the amount
94 of any income received for military service while the taxpayer serves in a combat
95 zone which is included in federal adjusted gross income and not otherwise
96 excluded therefrom. As used in this section, "combat zone" means any area which
97 the President of the United States by Executive Order designates as an area in
98 which Armed Forces of the United States are or have engaged in combat. Service
99 is performed in a combat zone only if performed on or after the date designated
100 by the President by Executive Order as the date of the commencing of combat
101 activities in such zone, and on or before the date designated by the President by
102 Executive Order as the date of the termination of combatant activities in such
103 zone;

104 (9) For all tax years ending on or after July 1, 2002, with respect to
105 qualified property that is sold or otherwise disposed of during a taxable year by
106 a taxpayer and for which an additional modification was made under subdivision
107 (3) of subsection 2 of this section, the amount by which additional modification
108 made under subdivision (3) of subsection 2 of this section on qualified property
109 has not been recovered through the additional subtractions provided in
110 subdivision (7) of this subsection;

111 (10) For all tax years beginning on or after January 1, 2014, the amount
112 of any income received as payment from any program which provides
113 compensation to agricultural producers who have suffered a loss as the result of
114 a disaster or emergency, including the:

- 115 (a) Livestock Forage Disaster Program;
- 116 (b) Livestock Indemnity Program;
- 117 (c) Emergency Assistance for Livestock, Honeybees, and Farm-Raised
118 Fish;
- 119 (d) Emergency Conservation Program;
- 120 (e) Noninsured Crop Disaster Assistance Program;
- 121 (f) Pasture, Rangeland, Forage Pilot Insurance Program;
- 122 (g) Annual Forage Pilot Program;
- 123 (h) Livestock Risk Protection Insurance Plan; and
- 124 (i) Livestock Gross Margin Insurance Plan; [and]

125 (11) For all tax years beginning on or after January 1, 2018, any interest
126 expense paid or accrued in the current taxable year, but not deducted as a result
127 of the limitation imposed under 26 U.S.C. Section 163(j), as amended. For the
128 purposes of this subdivision, an interest expense is considered paid or accrued
129 only in the first taxable year the deduction would have been allowable under 26
130 U.S.C. Section 163, as amended, if the limitation under 26 U.S.C. Section 163(j),
131 as amended, did not exist; **and**

132 **(12) For all tax years beginning on or after January 1, 2021, one**
133 **hundred percent of all unreimbursed educator expenses incurred by an**
134 **eligible educator during the taxable year, not to exceed five hundred**
135 **dollars. As used in this subdivision, the following terms shall mean:**

136 **(a) "Educator expenses", expenses incurred by an eligible**
137 **educator that qualify for a federal deduction under 26 U.S.C. Section**
138 **62, as amended;**

139 **(b) "Eligible educator", an eligible educator as defined under 26**
140 **U.S.C. Section 62, as amended, or a teacher in an early childhood**
141 **education program.**

142 4. There shall be added to or subtracted from the taxpayer's federal
143 adjusted gross income the taxpayer's share of the Missouri fiduciary adjustment
144 provided in section 143.351.

145 5. There shall be added to or subtracted from the taxpayer's federal
146 adjusted gross income the modifications provided in section 143.411.

147 6. In addition to the modifications to a taxpayer's federal adjusted gross
148 income in this section, to calculate Missouri adjusted gross income there shall be
149 subtracted from the taxpayer's federal adjusted gross income any gain recognized
150 pursuant to 26 U.S.C. Section 1033 of the Internal Revenue Code of 1986, as
151 amended, arising from compulsory or involuntary conversion of property as a
152 result of condemnation or the imminence thereof.

153 7. (1) As used in this subsection, "qualified health insurance premium"
154 means the amount paid during the tax year by such taxpayer for any insurance
155 policy primarily providing health care coverage for the taxpayer, the taxpayer's
156 spouse, or the taxpayer's dependents.

157 (2) In addition to the subtractions in subsection 3 of this section, one
158 hundred percent of the amount of qualified health insurance premiums shall be
159 subtracted from the taxpayer's federal adjusted gross income to the extent the
160 amount paid for such premiums is included in federal taxable income. The

161 taxpayer shall provide the department of revenue with proof of the amount of
162 qualified health insurance premiums paid.

163 8. (1) Beginning January 1, 2014, in addition to the subtractions provided
164 in this section, one hundred percent of the cost incurred by a taxpayer for a home
165 energy audit conducted by an entity certified by the department of natural
166 resources under section 640.153 or the implementation of any energy efficiency
167 recommendations made in such an audit shall be subtracted from the taxpayer's
168 federal adjusted gross income to the extent the amount paid for any such activity
169 is included in federal taxable income. The taxpayer shall provide the department
170 of revenue with a summary of any recommendations made in a qualified home
171 energy audit, the name and certification number of the qualified home energy
172 auditor who conducted the audit, and proof of the amount paid for any activities
173 under this subsection for which a deduction is claimed. The taxpayer shall also
174 provide a copy of the summary of any recommendations made in a qualified home
175 energy audit to the department of natural resources.

176 (2) At no time shall a deduction claimed under this subsection by an
177 individual taxpayer or taxpayers filing combined returns exceed one thousand
178 dollars per year for individual taxpayers or cumulatively exceed two thousand
179 dollars per year for taxpayers filing combined returns.

180 (3) Any deduction claimed under this subsection shall be claimed for the
181 tax year in which the qualified home energy audit was conducted or in which the
182 implementation of the energy efficiency recommendations occurred. If
183 implementation of the energy efficiency recommendations occurred during more
184 than one year, the deduction may be claimed in more than one year, subject to the
185 limitations provided under subdivision (2) of this subsection.

186 (4) A deduction shall not be claimed for any otherwise eligible activity
187 under this subsection if such activity qualified for and received any rebate or
188 other incentive through a state-sponsored energy program or through an electric
189 corporation, gas corporation, electric cooperative, or municipally owned utility.

190 9. The provisions of subsection 8 of this section shall expire on December
191 31, 2020.

**143.1031. 1. For all tax years beginning on or after January 1,
2 2021, each individual or corporation entitled to a tax refund in an
3 amount sufficient to make a designation pursuant to this section may
4 designate an amount not less than one dollar on a single return, or two
5 dollars on a combined return, but not more than one hundred dollars**

6 of the refund due be credited to the Missouri loves teachers trust fund
7 established in subsection 3 of this section. The contribution
8 designation authorized by this section shall be clearly and
9 unambiguously printed on each income tax return provided by this
10 state. If any individual or corporation which is not entitled to a tax
11 refund in an amount sufficient to make a designation pursuant to this
12 section wishes to make a contribution to the Missouri loves teachers
13 trust fund, such individual or corporation may, by separate check,
14 draft, or other negotiable instrument, send in with the payment of
15 taxes, or may send in separately, that amount, clearly designated for
16 the Missouri loves teachers trust fund, the individual or corporation
17 wishes to contribute and the department of revenue shall forward such
18 amount to the state treasurer for deposit to the fund as provided in
19 subsection 3 of this section.

20 2. The director of revenue shall transfer at least monthly all
21 contributions designated by individuals or corporations pursuant to
22 this section, less an amount not to exceed five percent of such
23 transferred contributions which is sufficient to cover the cost of
24 collection and handling by the department of revenue, to the state
25 treasurer for deposit in the state treasury to the credit of the Missouri
26 loves teachers trust fund. A contribution designated pursuant to this
27 section shall only be transferred and deposited in the Missouri loves
28 teachers trust fund after all other claims against the refund from which
29 such contribution is to be made have been satisfied.

30 3. There is hereby established in the state treasury the "Missouri
31 Loves Teachers Trust Fund", which shall consist of all moneys
32 deposited in the fund pursuant to subsection 2 of this section. The
33 state treasurer shall administer the fund, and the moneys in the fund
34 shall be used solely, upon appropriation, by the department of
35 elementary and secondary education to disburse to school districts for
36 the purpose of providing bonuses to well-performing teachers in the
37 district. Notwithstanding the provisions of section 33.080 to the
38 contrary, moneys in the Missouri loves teachers trust fund at the end
39 of any biennium shall not be transferred to the credit of the general
40 revenue fund.

41 4. Nothing in this section shall be construed to prohibit any
42 appropriations, gifts, bequests, or public or private donations to the

43 **fund.**

163.021. 1. A school district shall receive state aid for its education
2 program only if it:

3 (1) Provides for a minimum of one hundred seventy-four days and one
4 thousand forty-four hours of actual pupil attendance in a term scheduled by the
5 board pursuant to section 160.041 for each pupil or group of pupils, except that
6 the board shall provide a minimum of one hundred seventy-four days and five
7 hundred twenty-two hours of actual pupil attendance in a term for kindergarten
8 pupils. If any school is dismissed because of inclement weather after school has
9 been in session for three hours, that day shall count as a school day including
10 afternoon session kindergarten students. When the aggregate hours lost in a
11 term due to inclement weather decreases the total hours of the school term below
12 the required minimum number of hours by more than twelve hours for all-day
13 students or six hours for one-half-day kindergarten students, all such hours below
14 the minimum must be made up in one-half day or full day additions to the term,
15 except as provided in section 171.033. In school year 2019-20 and subsequent
16 years, one thousand forty-four hours of actual pupil attendance with no minimum
17 number of school days shall be required for each pupil or group of pupils; except
18 that, the board shall provide a minimum of five hundred twenty-two hours of
19 actual pupil attendance in a term for kindergarten pupils with no minimum
20 number of school days;

21 (2) Maintains adequate and accurate records of attendance, personnel and
22 finances, as required by the state board of education, which shall include the
23 preparation of a financial statement which shall be submitted to the state board
24 of education the same as required by the provisions of section 165.111 for
25 districts;

26 (3) Levies an operating levy for school purposes of not less than one dollar
27 and twenty-five cents after all adjustments and reductions on each one hundred
28 dollars assessed valuation of the district; and

29 (4) Computes average daily attendance as defined in subdivision (2) of
30 section 163.011 as modified by section 171.031. Whenever there has existed
31 within the district an infectious disease, contagion, epidemic, plague or similar
32 condition whereby the school attendance is substantially reduced for an extended
33 period in any school year, the apportionment of school funds and all other
34 distribution of school moneys shall be made on the basis of the school year next
35 preceding the year in which such condition existed.

36 **(5) Beginning July 1, 2021, limits individual administrator and**
37 **individual superintendent total compensation to no more than three**
38 **times the average total compensation provided to all teachers who are**
39 **certified under section 168.021 and employed full time by the school**
40 **district. For purposes of this subdivision, "total compensation" shall**
41 **include all amounts of base salary, district paid medical benefits,**
42 **health insurance, life insurance, supplemental insurance, bonus and**
43 **incentive pay, auto or mileage allowances, use of district-owned**
44 **automobiles, membership dues, retirement benefits, and any additional**
45 **annuity. In order to receive state aid under this section in any year**
46 **after July 1, 2021, any such school district with an administrator or**
47 **superintendent receiving total compensation in excess of the limits**
48 **prescribed under this subdivision on July 1, 2021, shall demonstrate to**
49 **the department that the compensation of such administrator or**
50 **superintendent is reduced by one-third in each subsequent year so that**
51 **the total compensation for such administrator or superintendent**
52 **conforms to this subdivision on or before July 1, 2024.**

53 2. For the 2006-07 school year and thereafter, no school district shall
54 receive more state aid, as calculated under subsections 1 and 2 of section 163.031,
55 for its education program, exclusive of categorical add-ons, than it received per
56 weighted average daily attendance for the school year 2005-06 from the
57 foundation formula, line 14, gifted, remedial reading, exceptional pupil aid, fair
58 share, and free textbook payment amounts, unless it has an operating levy for
59 school purposes, as determined pursuant to section 163.011, of not less than two
60 dollars and seventy-five cents after all adjustments and reductions. Any district
61 which is required, pursuant to Article X, Section 22 of the Missouri Constitution,
62 to reduce its operating levy below the minimum tax rate otherwise required under
63 this subsection shall not be construed to be in violation of this subsection for
64 making such tax rate reduction. Pursuant to Section 10(c) of Article X of the
65 state constitution, a school district may levy the operating levy for school
66 purposes required by this subsection less all adjustments required pursuant to
67 Article X, Section 22 of the Missouri Constitution if such rate does not exceed the
68 highest tax rate in effect subsequent to the 1980 tax year. Nothing in this section
69 shall be construed to mean that a school district is guaranteed to receive an
70 amount not less than the amount the school district received per eligible pupil for
71 the school year 1990-91. The provisions of this subsection shall not apply to any

72 school district located in a county of the second classification which has a nuclear
73 power plant located in such district or to any school district located in a county
74 of the third classification which has an electric power generation unit with a
75 rated generating capacity of more than one hundred fifty megawatts which is
76 owned or operated or both by a rural electric cooperative except that such school
77 districts may levy for current school purposes and capital projects an operating
78 levy not to exceed two dollars and seventy-five cents less all adjustments required
79 pursuant to Article X, Section 22 of the Missouri Constitution.

80 3. No school district shall receive more state aid, as calculated in section
81 163.031, for its education program, exclusive of categorical add-ons, than it
82 received per eligible pupil for the school year 1993-94, if the state board of
83 education determines that the district was not in compliance in the preceding
84 school year with the requirements of section 163.172, until such time as the board
85 determines that the district is again in compliance with the requirements of
86 section 163.172.

87 4. No school district shall receive state aid, pursuant to section 163.031,
88 if such district was not in compliance, during the preceding school year, with the
89 requirement, established pursuant to section 160.530 to allocate revenue to the
90 professional development committee of the district.

91 5. No school district shall receive more state aid, as calculated in
92 subsections 1 and 2 of section 163.031, for its education program, exclusive of
93 categorical add-ons, than it received per weighted average daily attendance for
94 the school year 2005-06 from the foundation formula, line 14, gifted, remedial
95 reading, exceptional pupil aid, fair share, and free textbook payment amounts, if
96 the district did not comply in the preceding school year with the requirements of
97 subsection 5 of section 163.031.

98 6. Any school district that levies an operating levy for school purposes
99 that is less than the performance levy, as such term is defined in section 163.011,
100 shall provide written notice to the department of elementary and secondary
101 education asserting that the district is providing an adequate education to the
102 students of such district. If a school district asserts that it is not providing an
103 adequate education to its students, such inadequacy shall be deemed to be a
104 result of insufficient local effort. The provisions of this subsection shall not apply
105 to any special district established under sections 162.815 to 162.940.

**163.164. 1. Notwithstanding any provision of law to the contrary,
2 in any fiscal year in which the total appropriation for the formula**

3 pursuant to section 163.031 is in excess of the amount reimbursed to
4 public schools, the department of elementary and secondary education
5 shall transfer such excess cash balances by the fifteenth day of the
6 succeeding fiscal year to the school transportation fund established in
7 this section.

8 **2. (1) There is hereby created in the state treasury the "School**
9 **Transportation Fund", which shall consist of money collected under this**
10 **section. The state treasurer shall be custodian of the fund. In**
11 **accordance with sections 30.170 and 30.180, the state treasurer may**
12 **approve disbursements. The fund shall be administered by the**
13 **commissioner of the department of elementary and secondary**
14 **education. The school transportation fund shall consist of moneys**
15 **transferred by the department pursuant to subsection 1 of this section,**
16 **to be used by public school districts to provide transportation to**
17 **students. Such funds shall be paid to public school districts in addition**
18 **to the state aid provided for transportation pursuant to section 163.161,**
19 **based on the cost of pupil transportation in accordance with section**
20 **163.161.**

21 **(2) Notwithstanding the provisions of section 33.080 to the**
22 **contrary, any moneys remaining in the fund at the end of the biennium**
23 **shall not revert to the credit of the general revenue fund.**

24 **(3) The state treasurer shall invest moneys in the fund in the**
25 **same manner as other funds are invested. Any interest and moneys**
26 **earned on such investments shall be credited to the fund.**

167.235. The department of elementary and secondary education
2 **shall annually post, on the department's website, the annual**
3 **performance report scores for every school district and every**
4 **attendance center in the state by June thirtieth of each year.**

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

2 **(1) "Reading assessment", a recognized method of judging a student's**
3 **reading ability, with results expressed as reading at a particular grade level. The**
4 **term reading assessment shall include, but is not limited to, standard checklists**
5 **designed for use as a student reads out loud, paper-and-pencil tests promulgated**
6 **by nationally recognized organizations and other recognized methods of**
7 **determining a student's reading accuracy, expression, fluency and comprehension**
8 **in order to make a determination of the student's grade-level reading**
9 **ability. Assessments which do not give a grade-level result may be used in**

10 combination with other assessments to reach a grade-level
11 determination. Districts are encouraged but not required to select assessment
12 methods identified pursuant to section 167.346. Districts are also encouraged to
13 use multiple methods of assessment;

14 (2) "Summer school", for reading instruction purposes, a minimum of forty
15 hours of reading instruction and practice. A school district may arrange the
16 hours and days of instruction to coordinate with its regular program of summer
17 school.

18 2. For purposes of this section, methods of reading assessment shall be
19 determined by each school district. Unless a student has been determined in the
20 current school year to be reading at grade level or above, each school district shall
21 administer a reading assessment or set of assessments to each student within
22 forty-five days of the end of the third-grade year, except that the provisions of
23 this subsection shall not apply to students receiving special education services
24 under an individualized education plan pursuant to sections 162.670 to 162.999,
25 to students receiving services pursuant to Section 504 of the Rehabilitation Act
26 of 1973 whose services plan includes an element addressing reading or to
27 students determined to have limited English proficiency or to students who have
28 been determined, prior to the beginning of any school year, to have a cognitive
29 ability insufficient to meet the reading requirement set out in this section,
30 provided that districts shall provide reading improvement plans for students
31 determined to have such insufficient cognitive ability. The assessment required
32 by this subsection shall also be required for students who enter a school district
33 in grades four, five or six unless such student has been determined in the current
34 school year to be reading at grade level or above.

35 3. Beginning with school year [2002-03] **2022-2023**, for each student
36 whose [third-grade] **second-grade** reading assessment determines that such
37 student is reading below second-grade level, the school district shall design a
38 reading improvement plan for the student's [fourth-grade] **third-grade**
39 year. Such reading improvement plan shall include, at a minimum, thirty hours
40 of additional reading instruction or practice outside the regular school day during
41 the [fourth-grade] **third-grade** year. The school district shall determine the
42 method of reading instruction necessary to enforce this subsection. [The school
43 district may also require the student to attend summer school for reading
44 instruction as a condition of promotion to fourth grade.] The department of
45 elementary and secondary education may, from funds appropriated for the

46 purpose, reimburse school districts for additional instructional personnel costs
47 incurred in the implementation and execution of the thirty hours of additional
48 reading instruction minus the revenue generated by the school district through
49 the foundation formula for the additional reading instruction average daily
50 attendance.

51 4. Each student for whom a reading improvement plan has been designed
52 pursuant to subsection 3 of this section shall be given another reading
53 assessment, to be administered within forty-five days of the end of such student's
54 ~~[fourth-grade]~~ **third-grade** year. If such student is determined to be reading
55 below third-grade level, ~~[the student shall be required to attend summer school~~
56 ~~to receive reading instruction. At the end of such summer school instruction,~~
57 ~~such student shall be given another reading assessment. If such student is~~
58 ~~determined to be reading below third-grade level,]~~ the district shall notify the
59 student's parents or guardians, and the student shall not be promoted to ~~[fifth]~~
60 **fourth** grade. No student shall be denied promotion more than once solely for
61 inability to meet the reading standards set out in this section. **Any student**
62 **retained in the third grade under this subsection shall be referred for**
63 **an individualized education plan (IEP) and the district shall provide**
64 **appropriate intensive structured literacy instruction on a one-to-one**
65 **individualized basis. If the student does not qualify for an IEP under**
66 **the state guidelines for qualification, the student shall continue to**
67 **receive appropriate intensive structured literacy instruction on a one-**
68 **to-one individualized basis until the student is reading at grade**
69 **level. For purposes of this subsection, "structured literacy" shall mean**
70 **an evidence-based reading instruction that addresses phonology, sound-**
71 **symbol association, syllable instruction, morphology syntax, and**
72 **semantics. Structured literacy is taught through systematic,**
73 **cumulative, explicit, and diagnostic methods.**

74 5. The process described in subsections 3 and 4 of this section shall be
75 repeated as necessary through the end of the sixth grade, with the target grade
76 level rising accordingly. Mandatory retention in grade shall not apply to grades
77 subsequent to fourth grade.

78 6. The mandatory process of additional reading instruction pursuant to
79 this section shall cease at the end of the sixth grade. The permanent record of
80 students who are determined to be reading below the fifth-grade level at the end
81 of sixth grade shall carry a notation advising that such student has not met

82 minimal reading standards. The notation shall stay on the student's record until
83 such time as the district determines that a student has met minimal reading
84 standards.

85 7. Each school district shall be required to offer summer school reading
86 instruction to any student with a reading improvement plan. Districts may fulfill
87 the requirement of this section through cooperative arrangements with
88 neighboring districts; provided that such districts shall timely make all payments
89 provided pursuant to such cooperative agreements.

90 8. A school district may adopt a policy that requires retention in grade of
91 any student who has been determined to require summer school instruction in
92 reading and who does not fulfill the summer school attendance requirement.

93 9. Nothing in this section shall preclude a school district from retaining
94 any student in grade when a determination is made in accordance with district
95 policy that retention is in the best interests of the student.

96 10. The state board of education shall not incorporate information about
97 the number of students receiving additional instruction pursuant to this section
98 into any element of any standard of the Missouri school improvement program or
99 its successor accreditation program; provided, however, each district shall make
100 available, upon the request of any parent, patron, or media outlet within the
101 district, the number and percentage of students receiving remediation pursuant
102 to this section. The information shall be presented in a way that does not permit
103 personal identification of any student or educational personnel.

104 11. Each school district shall make a systematic effort to inform parents
105 of the methods and materials used to teach reading in kindergarten through
106 fourth grade, in terms understandable to a layperson and shall similarly inform
107 parents of students for whom a reading improvement plan is required pursuant
108 to this section.

167.895. 1. For purposes of this section and section 167.898, the following
2 terms mean:

3 (1) "Approved charter school", a charter school that has existed for less
4 than three years or a charter school with a three-year average score consistent
5 with a classification of accredited without provisions on its annual performance
6 report;

7 (2) "Attendance center", a public school building, public school buildings,
8 or part of a public school building that offers education in a grade or grades not
9 higher than the twelfth grade and that constitutes one unit for accountability and

10 reporting purposes for the department of elementary and secondary education;

11 (3) "Available receiving district", a school district able to receive transfer
12 students under this section;

13 (4) "Receiving district", a school district receiving transfer students under
14 this section;

15 (5) "Sending district", a school district from which students are
16 transferring to a receiving district or approved charter school, as allowed under
17 this section.

18 2. (1) Any student may transfer to another public school in the student's
19 district of residence if such student is enrolled in and has attended, for the full
20 semester immediately prior to requesting the transfer, an attendance center:

21 (a) That is located within an unaccredited district; [and] or

22 (b) That has an annual performance report score consistent with a
23 classification of unaccredited.

24 However, no such transfer shall result in a class size and assigned enrollment in
25 a receiving school that exceeds the standards for class size and assigned
26 enrollment as promulgated in the Missouri school improvement program's
27 resource standards. If the student chooses to attend a magnet school, an
28 academically selective school, or a school with a competitive entrance process
29 within his or her district of residence that has admissions requirements, the
30 student shall meet the admissions requirements in order to attend.

31 (2) The school board of each unaccredited district **and each district that**
32 **has an attendance center with an annual performance report score**
33 **consistent with a classification of unaccredited** shall determine the
34 capacity at each of the district's attendance centers that has an annual
35 performance report score consistent with a classification of accredited. The
36 district's school board shall be responsible for coordinating transfers within the
37 district as allowed under this subsection.

38 (3) The school board of each unaccredited district **and each district that**
39 **has an attendance center with an annual performance report score**
40 **consistent with a classification of unaccredited** shall annually report to the
41 department of elementary and secondary education or its designee the number of
42 available slots in attendance centers within the district that have annual
43 performance report scores consistent with a classification of accredited, the
44 number of students who request to transfer within the district, and the number
45 of such transfer requests that are granted.

46 3. (1) Any student who is eligible to transfer within his or her district
47 under subsection 2 of this section but who is unable to do so due to a lack of
48 capacity in the attendance centers in his or her district of residence may apply
49 to the department of elementary and secondary education or its designee to
50 transfer to:

51 (a) An attendance center:

52 a. That is located within an accredited district that is located in the same
53 or an adjoining county; and

54 b. That has an annual performance report score consistent with a
55 classification of accredited; or

56 (b) An approved charter school located in another district in the same or
57 an adjoining county.

58 (2) A student who is eligible to begin kindergarten or first grade at an
59 attendance center:

60 (a) That is located within an unaccredited district; **or**

61 (b) That has an annual performance report score consistent with a
62 classification of unaccredited; and

63 (c) That offers classes above the second grade level

64 may apply to the department of elementary and secondary education or its
65 designee for a transfer to a school described under paragraph (a) or (b) of
66 subdivision (1) of this subsection if he or she resides in the attendance area of the
67 attendance center described under this subdivision on March first preceding the
68 school year of first attendance. A student who does not apply by March first for
69 enrollment in any school year after the 2019-20 school year shall be required to
70 enroll and attend the attendance center described under this subdivision for one
71 semester to become eligible.

72 (3) If a student who is eligible to transfer under this subsection chooses
73 to apply to attend a magnet school, an academically selective school, or a school
74 with a competitive entrance process that has admissions requirements, the
75 student shall furnish proof that he or she meets the admissions requirements.

76 (4) Any student who does not maintain residency in the attendance area
77 of his or her attendance center in the district of residence shall lose eligibility to
78 transfer.

79 (5) Except as provided under subsection 7 of this section, any student who
80 transfers but later withdraws shall lose eligibility to transfer.

81 (6) The transfer provisions of this subsection shall not apply to a district

82 created under sections 162.815 to 162.840 or to any early childhood programs or
83 early childhood special education programs.

84 4. (1) No student enrolled in and attending an attendance center that
85 does not offer classes above the second grade level shall be eligible to transfer
86 under this section.

87 (2) No student who is eligible to begin kindergarten or first grade at an
88 attendance center that does not offer classes above the second grade level shall
89 be eligible to transfer under this section.

90 5. (1) (a) No provisionally accredited district shall be eligible to receive
91 transfer students.

92 (b) Except as provided under paragraph (c) of this subdivision, no
93 attendance center that has an annual performance report score consistent with
94 a classification of provisionally accredited shall be eligible to receive transfer
95 students.

96 (c) A transfer student who chooses to attend an attendance center that
97 has an annual performance report score consistent with a classification of
98 provisionally accredited and that is located within his or her unaccredited district
99 of residence shall be allowed to transfer to such attendance center if there is an
100 available slot.

101 (2) (a) No unaccredited district shall be eligible to receive transfer
102 students.

103 (b) No attendance center that has an annual performance report score
104 consistent with a classification of unaccredited shall be eligible to receive transfer
105 students.

106 (3) No district or attendance center that has received two consecutive
107 annual performance reports consistent with a classification of provisionally
108 accredited for the years immediately preceding the year in which it seeks to enroll
109 transfer students shall be eligible to receive any transfer students, irrespective
110 of its state board of education classification designation; except that, any student
111 who was granted a transfer to such a district or attendance center prior to August
112 28, 2019 may remain enrolled in that district or attendance center.

113 6. Notwithstanding the provisions of subsection 5 of this section, a student
114 may transfer to an attendance center:

115 (1) That is located within an unaccredited or provisionally accredited
116 district; and

117 (2) That has an annual performance report score consistent with a

118 classification of accredited if the attendance center applies for and is granted a
119 waiver by the department of elementary and secondary education or its designee
120 to allow the attendance center to accept transfer students.

121 7. If a receiving district becomes unaccredited or provisionally accredited,
122 or if an approved charter school loses its status as an approved charter school,
123 any students who previously transferred to the district or charter school shall
124 receive the opportunity to remain enrolled in the district or charter school or to
125 transfer to another district or approved charter school without losing their
126 eligibility to transfer.

127 8. For a receiving district, no acceptance of a transfer student shall
128 require any of the following actions, unless the board of education of the receiving
129 district has approved the action:

130 (1) The hiring of additional classroom teachers;

131 (2) The construction of additional classrooms; or

132 (3) A class size and assigned enrollment in a receiving school that exceeds
133 the standards for class size and assigned enrollment as promulgated in the
134 Missouri school improvement program's resource standards.

135 9. (1) By July 15, 2019, the board of education of each available receiving
136 district and the governing board of each approved charter school eligible to
137 receive transfer students under this section shall set the number of transfer
138 students the district or charter school is able to receive for the 2019-20 school
139 year.

140 (2) By February first annually, the board of education of each available
141 receiving district and the governing board of each approved charter school eligible
142 to receive transfer students under this section shall set the number of transfer
143 students the district or charter school is able to receive for the following school
144 year.

145 (3) An available receiving district or approved charter school eligible to
146 receive transfer students under this section shall publish the number set under
147 this subsection and shall not be required to accept any transfer students under
148 this section that would cause it to exceed the published number.

149 10. (1) Each available receiving district shall adopt a policy establishing
150 a tuition rate for transfer students by February first annually.

151 (2) Each approved charter school eligible to receive transfer students
152 under this section shall adopt a policy establishing a tuition rate for transfer
153 students by February first annually.

154 (3) A sending district shall pay the receiving district or the approved
155 charter school the amount specified under section 167.132 for each transfer
156 student.

157 11. A student whose transfer application has been denied by a receiving
158 district shall have the right to appeal the decision of the receiving district to the
159 department of elementary and secondary education. The appeal shall be taken
160 within fifteen days after the decision of the department and may be taken by
161 filing notice of appeal with the department. Such appeal shall be heard as
162 provided in chapter 536.

163 12. If an unaccredited district becomes classified as provisionally
164 accredited or accredited without provisions by the state board of education, or if
165 an attendance center within an unaccredited district improves its annual
166 performance report score from a score that is consistent with a classification of
167 unaccredited to a score that is consistent with a classification of provisionally
168 accredited or accredited, any resident student of the unaccredited district who has
169 transferred to an approved charter school or to an accredited district in the same
170 or an adjoining county, as allowed under subsection 3 of this section, shall be
171 permitted to continue his or her educational program in the receiving district or
172 charter school through the completion of middle school, junior high school, or high
173 school, whichever occurs first; except that, a student who attends any school
174 serving students through high school graduation but starting at grades lower
175 than ninth grade shall be permitted to complete high school in the school to
176 which he or she has transferred.

177 13. Notwithstanding the provisions of subsection 10 of this section, if costs
178 associated with the provision of special education and related services to a
179 student with a disability exceed the tuition amount established under this
180 section, the unaccredited district shall remain responsible for paying the excess
181 cost to the receiving district. If the receiving district is a component district of
182 a special school district, the unaccredited district, including any metropolitan
183 school district, shall contract with the special school district for the entirety of the
184 costs to provide special education and related services, excluding transportation
185 in accordance with this section. The special school district may contract with an
186 unaccredited district, including any metropolitan district, for the provision of
187 transportation of a student with a disability or the unaccredited district may
188 provide transportation on its own.

189 14. A special school district shall continue to provide special education

190 and related services, with the exception of transportation under this section, to
191 a student with a disability transferring from an attendance center with an annual
192 performance report score consistent with a classification of unaccredited that is
193 within a component district to an attendance center with an annual performance
194 report score consistent with a classification of accredited that is within the same
195 or a different component district within the special school district.

196 15. If any metropolitan school district is classified as unaccredited, it shall
197 remain responsible for the provision of special education and related services,
198 including transportation, to students with disabilities. A special school district
199 in an adjoining county to a metropolitan school district may contract with the
200 metropolitan school district for the reimbursement of special education services
201 under sections 162.705 and 162.710 provided by the special school district for
202 transfer students who are residents of the unaccredited district.

203 16. Regardless of whether transportation is identified as a related service
204 within a student's individualized education program, a receiving district that is
205 not part of a special school district shall not be responsible for providing
206 transportation to a student transferring under this section. An unaccredited
207 district may contract with a receiving district that is not part of a special school
208 district under sections 162.705 and 162.710 for transportation of students with
209 disabilities.

210 17. If a seven-director school district or urban school district is classified
211 as unaccredited, it may contract with a receiving district that is not part of a
212 special school district in the same or an adjoining county for the reimbursement
213 of special education and related services under sections 162.705 and 162.710
214 provided by the receiving district for transfer students who are residents of the
215 unaccredited district.

 168.021. 1. Certificates of license to teach in the public schools of the
2 state shall be granted as follows:

3 (1) By the state board, under rules and regulations prescribed by it:

4 (a) Upon the basis of college credit;

5 (b) Upon the basis of examination;

6 (2) By the state board, under rules and regulations prescribed by the state
7 board with advice from the advisory council established by section 168.015 to any
8 individual who presents to the state board a valid doctoral degree from an
9 accredited institution of higher education accredited by a regional accrediting
10 association such as North Central Association. Such certificate shall be limited

11 to the major area of postgraduate study of the holder, shall be issued only after
12 successful completion of the examination required for graduation pursuant to
13 rules adopted by the state board of education, and shall be restricted to those
14 certificates established pursuant to subdivision (2) of subsection 3 of this section;

15 (3) By the state board, which shall issue the professional certificate
16 classification in both the general and specialized areas most closely aligned with
17 the current areas of certification approved by the state board, commensurate with
18 the years of teaching experience of the applicant, and based upon the following
19 criteria:

20 (a) Recommendation of a state-approved baccalaureate-level teacher
21 preparation program;

22 (b) Successful attainment of the Missouri qualifying score on the exit
23 assessment for teachers or administrators designated by the state board of
24 education. Applicants who have not successfully achieved a qualifying score on
25 the designated examinations will be issued a two-year nonrenewable provisional
26 certificate; and

27 (c) Upon completion of a background check as prescribed in section
28 168.133 and possession of a valid teaching certificate in the state from which the
29 applicant's teacher preparation program was completed;

30 (4) By the state board, under rules prescribed by it, on the basis of a
31 relevant bachelor's degree, or higher degree, and a passing score for the
32 designated exit examination, for individuals whose academic degree and
33 professional experience are suitable to provide a basis for instruction solely in the
34 subject matter of banking or financial responsibility, at the discretion of the state
35 board. Such certificate shall be limited to the major area of study of the holder
36 and shall be restricted to those certificates established under subdivision (2) of
37 subsection 3 of this section. Holders of certificates granted under this subdivision
38 shall be exempt from the teacher tenure act under sections 168.102 to 168.130
39 and each school district shall have the decision-making authority on whether to
40 hire the holders of such certificates;

41 (5) By the state board, under rules and regulations prescribed by it, on
42 the basis of certification by the American Board for Certification of Teacher
43 Excellence (ABCTE) and verification of ability to work with children as
44 demonstrated by sixty contact hours in any one of the following areas as validated
45 by the school principal: sixty contact hours in the classroom, of which at least
46 forty-five must be teaching; sixty contact hours as a substitute teacher, with at

47 least thirty consecutive hours in the same classroom; sixty contact hours of
48 teaching in a private school; or sixty contact hours of teaching as a
49 paraprofessional, for an initial four-year ABCTE certificate of license to teach,
50 except that such certificate shall not be granted for the areas of early childhood
51 education, or special education. For certification in the area of elementary
52 education, ninety contact hours in the classroom shall be required, of which at
53 least thirty shall be in an elementary classroom. Upon the completion of the
54 **following** requirements [listed in paragraphs (a), (b), (c), and (d) of this
55 subdivision], an applicant shall be eligible to apply for a career continuous
56 professional certificate under subdivision (3) of subsection 3 of this section:

57 (a) Completion of thirty contact hours of professional development within
58 four years, which may include hours spent in class in an appropriate college
59 curriculum;

60 (b) Validated completion of two years of the mentoring program of the
61 American Board for Certification of Teacher Excellence or a district mentoring
62 program approved by the state board of education;

63 (c) Attainment of a successful performance-based teacher evaluation; and

64 (d) Participation in a beginning teacher assistance program; or

65 (6) (a) By the state board, under rules and regulations prescribed by [it]
66 **the board**, which shall issue an initial visiting scholars certificate at the
67 discretion of the board, based on the following criteria:

68 [(a)] a. Verification from the hiring school district that the applicant will
69 be employed as part of a business-education partnership initiative designed to
70 build career pathways systems **or employed as part of an initiative**
71 **designed to fill vacant positions in hard-to-staff public schools or hard-**
72 **to-fill subject areas** for students in a grade or grades not lower than the ninth
73 grade for which the applicant's academic degree or professional experience
74 qualifies [him or her] **the applicant**;

75 [(b)] b. Appropriate and relevant bachelor's degree or higher,
76 occupational license, or industry-recognized credential;

77 [(c)] c. Completion of the application for a one-year visiting scholars
78 certificate; and

79 [(d)] d. Completion of a background check as prescribed under section
80 168.133.

81 (b) The initial visiting scholars certificate shall certify the holder of such
82 certificate to teach for one year. An applicant shall be eligible to renew an initial

83 visiting scholars certificate a maximum of two times, based upon the completion
84 of the requirements listed under [paragraphs (a), (b), and (d)] **subparagraphs**
85 **a., b., and d. of paragraph (a)** of this subdivision; completion of professional
86 development required by the school district and school; and attainment of a
87 satisfactory performance-based teacher evaluation.

88 2. All valid teaching certificates issued pursuant to law or state board
89 policies and regulations prior to September 1, 1988, shall be exempt from the
90 professional development requirements of this section and shall continue in effect
91 until they expire, are revoked or suspended, as provided by law. When such
92 certificates are required to be renewed, the state board or its designee shall grant
93 to each holder of such a certificate the certificate most nearly equivalent to the
94 one so held. Anyone who holds, as of August 28, 2003, a valid PC-I, PC-II, or
95 continuous professional certificate shall, upon expiration of [his or her] **such**
96 **person's** current certificate, be issued the appropriate level of certificate based
97 upon the classification system established pursuant to subsection 3 of this
98 section.

99 3. (1) Certificates of license to teach in the public schools of the state
100 shall be based upon minimum requirements prescribed by the state board of
101 education which shall include completion of a background check as prescribed in
102 section 168.133. The state board shall provide for the following levels of
103 professional certification: an initial professional certificate and a career
104 continuous professional certificate.

105 (2) The initial professional certificate shall be issued upon completion of
106 requirements established by the state board of education and shall be valid based
107 upon verification of actual teaching within a specified time period established by
108 the state board of education. The state board shall require holders of the
109 four-year initial professional certificate to:

110 (a) Participate in a mentoring program approved and provided by the
111 district for a minimum of two years;

112 (b) Complete thirty contact hours of professional development, which may
113 include hours spent in class in an appropriate college curriculum, or for holders
114 of a certificate under subdivision (4) of subsection 1 of this section, an amount of
115 professional development in proportion to the certificate holder's hours in the
116 classroom, if the certificate holder is employed less than full time; and

117 (c) Participate in a beginning teacher assistance program.

118 (3) (a) The career continuous professional certificate shall be issued upon

119 verification of completion of four years of teaching under the initial professional
120 certificate and upon verification of the completion of the requirements articulated
121 in paragraphs (a)[, (b), and] **to** (c) of subdivision (2) of this subsection or
122 paragraphs (a)[, (b), (c), and] **to** (d) of subdivision (5) of subsection 1 of this
123 section.

124 (b) The career continuous professional certificate shall be continuous
125 based upon verification of actual employment in an educational position as
126 provided for in state board guidelines and completion of fifteen contact hours of
127 professional development per year which may include hours spent in class in an
128 appropriate college curriculum. Should the possessor of a valid career continuous
129 professional certificate fail, in any given year, to meet the fifteen-hour
130 professional development requirement, the possessor may, within two years, make
131 up the missing hours. In order to make up for missing hours, the possessor shall
132 first complete the fifteen-hour requirement for the current year and then may
133 count hours in excess of the current year requirement as make-up hours. Should
134 the possessor fail to make up the missing hours within two years, the certificate
135 shall become inactive. In order to reactivate the certificate, the possessor shall
136 complete twenty-four contact hours of professional development which may
137 include hours spent in the classroom in an appropriate college curriculum within
138 the six months prior to or after reactivating [his or her] **the possessor's**
139 certificate. The requirements of this paragraph shall be monitored and verified
140 by the local school district which employs the holder of the career continuous
141 professional certificate.

142 (c) A holder of a career continuous professional certificate shall be exempt
143 from the professional development contact hour requirements of paragraph (b) of
144 this subdivision if such teacher has a local professional development plan in place
145 within such teacher's school district and meets two of the three following criteria:

146 a. Has ten years of teaching experience as defined by the state board of
147 education;

148 b. Possesses a master's degree; or

149 c. Obtains a rigorous national certification as approved by the state board
150 of education.

151 4. Policies and procedures shall be established by which a teacher who
152 was not retained due to a reduction in force may retain the current level of
153 certification. There shall also be established policies and procedures allowing a
154 teacher who has not been employed in an educational position for three years or

155 more to reactivate [his or her] **the teacher's** last level of certification by
156 completing twenty-four contact hours of professional development which may
157 include hours spent in the classroom in an appropriate college curriculum within
158 the six months prior to or after reactivating [his or her] **the teacher's**
159 certificate.

160 5. The state board shall, upon completion of a background check as
161 prescribed in section 168.133, issue a professional certificate classification in the
162 areas most closely aligned with an applicant's current areas of certification,
163 commensurate with the years of teaching experience of the applicant, to any
164 person who is hired to teach in a public school in this state and who possesses a
165 valid teaching certificate from another state or certification under subdivision (4)
166 of subsection 1 of this section, provided that the certificate holder shall annually
167 complete the state board's requirements for such level of certification, and shall
168 establish policies by which residents of states other than the state of Missouri
169 may be assessed a fee for a certificate of license to teach in the public schools of
170 Missouri. Such fee shall be in an amount sufficient to recover any or all costs
171 associated with the issuing of a certificate of license to teach. The board shall
172 promulgate rules to authorize the issuance of a provisional certificate of license,
173 which shall allow the holder to assume classroom duties pending the completion
174 of a criminal background check under section 168.133, for any applicant who:

- 175 (1) Is the spouse of a member of the Armed Forces stationed in Missouri;
176 (2) Relocated from another state within one year of the date of
177 application;
178 (3) Underwent a criminal background check in order to be issued a
179 teaching certificate of license from another state; and
180 (4) Otherwise qualifies under this section.

181 6. The state board may assess to holders of an initial professional
182 certificate a fee, to be deposited into the excellence in education [revolving] fund
183 established pursuant to section 160.268, for the issuance of the career continuous
184 professional certificate. However, such fee shall not exceed the combined costs
185 of issuance and any criminal background check required as a condition of
186 issuance. Applicants for the initial ABCTE certificate shall be responsible for any
187 fees associated with the program leading to the issuance of the certificate, but
188 nothing in this section shall prohibit a district from developing a policy that
189 permits fee reimbursement.

190 7. Any member of the public school retirement system of Missouri who

191 entered covered employment with ten or more years of educational experience in
192 another state or states and held a certificate issued by another state and
193 subsequently worked in a school district covered by the public school retirement
194 system of Missouri for ten or more years who later became certificated in
195 Missouri shall have that certificate dated back to [his or her] **the member's**
196 original date of employment in a Missouri public school.

168.123. 1. Beginning August 28, 2020, the department shall
2 **create a voluntary buy-out program for any teacher who has entered**
3 **into an indefinite contract with a school district and wishes to**
4 **terminate his or her indefinite contract. Any teacher wishing to**
5 **participate in the program shall apply to the department for a buy-out**
6 **of his or her contract by October first of each year. Such teacher shall**
7 **offer a bid for a buy-out in any amount no less than one thousand**
8 **dollars up to ten thousand dollars. Based on appropriations to the fund**
9 **set forth in subsection 6 of this section, the moneys in the fund shall be**
10 **exhausted by awarding funds to the lowest bidding teachers first, up to**
11 **the highest bidders until the fund is exhausted for that fiscal year.**

12 **2. Any teacher who is awarded a buy-out of his or her indefinite**
13 **contract shall fulfill his or her contract for the current academic year,**
14 **at the end of which such teacher shall receive his or her buy-out.**

15 **3. Any moneys received by teachers under this section shall not**
16 **be taxable income.**

17 **4. Any teacher participating in the program shall sign an**
18 **agreement with the department stating that such teacher is forfeiting**
19 **tenure rights, including the ability to gain tenure rights in any other**
20 **school district in the state. A copy of the agreement shall be provided**
21 **to the school district in which the teacher is employed. Such teacher**
22 **may enter into additional employment contracts, agreeable to both the**
23 **school district and teacher.**

24 **5. No teacher shall receive more than one teacher tenure buy-out**
25 **under the provisions of this section.**

26 **6. There is hereby created in the state treasury the "Teacher**
27 **Tenure Buy-Out Fund", which shall consist of all moneys appropriated**
28 **by the general assembly. The state treasurer shall administer the fund,**
29 **and the moneys in the fund shall be used solely, upon appropriation, by**
30 **the department of elementary and secondary education to enter into**
31 **buy-out agreements with tenured teachers. Notwithstanding the**

32 provisions of section 33.080 to the contrary, moneys in the fund at the
33 end of any biennium shall not be transferred to the credit of the
34 general revenue fund.

168.125. No teacher first employed by a district, including a
2 metropolitan school district, on or after August 28, 2020, shall be
3 eligible to receive an indefinite contract. Any teacher first employed
4 by a district on or after August 28, 2020, shall receive a contract on an
5 annual basis.

✓
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