

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/Senate Bill No. 190, Page 6, Section 135.005, Line 169,

2 by inserting after all of said line the following:

3 "135.721. 1. This section shall be known and may be  
4 cited as the "Missouri Parental Choice Tax Credit Act".

5 2. For the purposes of this section, the following  
6 terms shall mean:

7 (1) "Department", the Missouri department of revenue;

8 (2) "Nonpublic school", any school that is not a part  
9 of the public school system of the state of Missouri and  
10 that renders elementary or secondary educational services,  
11 regardless of whether such school charges tuition;

12 (3) "Qualified expenses":

13 (a) Tuition or fees at a nonpublic school;

14 (b) Textbooks required by a nonpublic school;

15 (c) Educational therapies or services from a licensed  
16 or accredited practitioner or provider including, but not  
17 limited to, licensed or accredited paraprofessionals or  
18 educational aides;

19 (d) Tutoring services;

20 (e) Curriculum;

21 (f) Tuition or fees for a private virtual school;

22 (g) Fees for a nationally standardized norm-referenced  
23 achievement test, advanced placement examinations, or any  
24 examinations related to college or university admission;

25       (h) Fees for services provided by a public school  
26 including, but not limited to, individual classes and  
27 extracurricular programs;

28       (i) Computer hardware or other technological devices  
29 that are used to help meet the qualified student's  
30 educational needs;

31       (j) Fees for summer education programs and specialized  
32 after-school education programs; and

33       (k) Transportation costs for mileage to and from a  
34 nonpublic school;

35 "Qualified expenses" shall not include consumable  
36 educational supplies including, but not limited to, paper,  
37 pens, pencils, or markers; tuition at a private school  
38 located outside of the state of Missouri; or payments or  
39 reimbursements to any person related within the third degree  
40 of consanguinity or affinity to a qualified student;

41       (4) "Qualified student", a child who is not enrolled  
42 in a public school and who is required to be educated  
43 pursuant to section 167.031;

44       (5) "Resident school district", the school district in  
45 which a taxpayer's residence is located;

46       (6) "Tax credit", a credit against the tax otherwise  
47 due under chapter 143, excluding withholding tax imposed  
48 under sections 143.191 to 143.265;

49       (7) "Taxpayer", any individual subject to the state  
50 income tax imposed under chapter 143, excluding the  
51 withholding tax imposed under sections 143.191 to 143.265,  
52 and who:

53       (a) Enrolled a qualified student in a nonpublic school  
54 during the tax year for which the taxpayer is claiming a tax  
55 credit pursuant to this section; and

56        (b) Did not enroll a qualified student in the resident  
57 school district during the tax year for which the taxpayer  
58 is claiming a tax credit pursuant to this section.

59        3. (1) For all tax years beginning on or after  
60 January 1, 2026, a taxpayer shall be authorized to claim a  
61 tax credit against the taxpayer's state tax liability in an  
62 amount equal to one hundred percent of qualified expenses  
63 incurred for educating a qualified student at a nonpublic  
64 school, provided that no tax credit authorized pursuant to  
65 this section shall exceed the state adequacy target, as  
66 defined in section 163.011.

67        (2) Tax credits authorized pursuant to this section  
68 shall not be transferred, sold, or assigned.

69        (3) Any amount of tax credit that exceeds the  
70 taxpayer's state tax liability shall be considered an  
71 overpayment of taxes and shall be refunded.

72        (4) Notwithstanding any provision of law to the  
73 contrary, no tax credit shall be issued pursuant to this  
74 section for any qualified expenses that were paid for using  
75 a Missouri empowerment scholarship account created pursuant  
76 to sections 166.700 to 166.720.

77        (5) The total amount of tax credits that may be  
78 authorized pursuant to this section in any given fiscal year  
79 shall not exceed ten million dollars.

80        4. Tax credits authorized pursuant to this section  
81 shall be claimed by the taxpayer at the time such taxpayer  
82 files a return.

83        5. The department shall promulgate rules to implement  
84 the provisions of this section. Any rule or portion of a  
85 rule, as that term is defined in section 536.010, that is  
86 created under the authority delegated in this section shall  
87 become effective only if it complies with and is subject to  
88 all of the provisions of chapter 536 and, if applicable,

89 section 536.028. This section and chapter 536 are  
90 nonseverable and if any of the powers vested with the  
91 general assembly pursuant to chapter 536 to review, to delay  
92 the effective date, or to disapprove and annul a rule are  
93 subsequently held unconstitutional, then the grant of  
94 rulemaking authority and any rule proposed or adopted after  
95 August 28, 2025, shall be invalid and void.

96 6. Pursuant to section 23.253 of the Missouri sunset  
97 act:

98 (1) The program authorized pursuant to this section  
99 shall automatically sunset six years after the effective  
100 date of this section unless reauthorized by an act of the  
101 general assembly; and

102 (2) If such program is reauthorized, the program  
103 authorized pursuant to this section shall automatically  
104 sunset twelve years after the effective date of the  
105 reauthorization; and

106 (3) This section shall terminate on September first of  
107 the calendar year immediately following the calendar year in  
108 which the program authorized pursuant to this section is  
109 sunset; and

110 (4) The provisions of this subsection shall not be  
111 construed to limit or in any way impair the department's  
112 ability to redeem tax credits authorized on or before the  
113 date the program authorized pursuant to this section  
114 expires, or a taxpayer's ability to redeem such tax  
115 credits."; and

116 Further amend the title and enacting clause accordingly.