

# 2024 End of the Legislative Session Report

The 2024 Missouri legislative session was a mix of successes and setbacks. Progress was made in areas such as education and regulatory reform, but other important policy changes needed to move Missouri forward faster did not make it across the finish line. There's more work to be done.

Here's an overview of some of the legislation passed (some of which hasn't yet been signed) this session:

## **EDUCATION REFORM: SB 727 AND HB 2287**

- Expands eligibility for the MOScholars Program
- Makes it easier to open a charter school in Boone County
- Increases starting annual teacher salaries from \$25,000 to \$40,000
- Allows pay differentiation for hard-to-staff subjects
- Re-establishes minimum days of instruction

#### **REGULATORY SANDBOX: SB 894**

• Establishes a program allowing businesses to test innovative products or services with temporary waivers from certain state regulations

### **TAX REFORM: HB 1912**

- Addresses the taxation of pass-through entities by amending the SALT Parity Act to allow S corporations the same treatment as C corporations
- Provides businesses the option to use the business income deduction, simplifying tax compliance and reducing the burden on Missouri businesses

## **BROADBAND GRANT DEDUCTION: SB 872**

• Allows companies that expanded broadband access using federal grant money to exempt those funds from state taxable income

#### **POWERS OF THE STATE AUDITOR: HB 2111**

- Defines "improper governmental activity" and grants the state auditor authority to audit political subdivisions or government entities if improper activity is suspected or if an audit is requested by certain legal authorities
- Ensures that testimony and records obtained through subpoenas are confidential
- Modifies existing auditing requirements related to annual state financial statements
- Exempts records relating to reports of allegations of improper governmental activities from public disclosure and includes provisions to protect whistleblowers who report such activities

#### **REAL PROPERTY: HB 2062**

- Prohibits local governments from imposing eviction moratoriums unless authorized by state law
- Prohibits mandatory EV charging stations on properties owned or leased by churches or nonprofits