

HOUSE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 1155

1 AN ACT

2 To repeal sections 30.750, 30.753, 30.756,
3 30.758, 30.760, 30.765, 32.105, 32.110,
4 67.478, 67.481, 67.484, 67.487, 67.490,
5 67.493, 67.1401, 67.1461, 67.1545, 67.1706,
6 67.1754, 71.620, 94.270, 99.1000, 99.1018,
7 100.255, 100.260, 100.270, 100.281, 100.710,
8 135.207, 135.215, 135.530, 144.757, 144.759,
9 620.1039, 620.1400, 620.1410, 620.1420,
10 620.1430, 620.1440, 620.1450, 620.1460,
11 620.1560, and 644.032, RSMo, and section
12 100.850 as enacted by conference committee
13 substitute for senate substitute for senate
14 committee substitute for house committee
15 substitute for house bill no. 289, ninety-
16 second general assembly, first regular
17 session, and section 100.850 as enacted by
18 senate committee substitute for senate bill
19 no. 620, ninety-second general assembly,
20 first regular session, and to enact in lieu
21 thereof sixty-three new sections relating to
22 economic development projects, with penalty
23 provisions.

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
25 AS FOLLOWS:

26 Section A. Sections 30.750, 30.753, 30.756, 30.758, 30.760,
27 30.765, 32.105, 32.110, 67.478, 67.481, 67.484, 67.487, 67.490,
28 67.493, 67.1401, 67.1461, 67.1545, 67.1706, 67.1754, 71.620,
29 94.270, 99.1000, 99.1018, 100.255, 100.260, 100.270, 100.281,

1 100.710, 135.207, 135.215, 135.530, 144.757, 144.759, 620.1039,
2 620.1400, 620.1410, 620.1420, 620.1430, 620.1440, 620.1450,
3 620.1460, 620.1560, and 644.032, RSMo, and section 100.850 as
4 enacted by conference committee substitute for senate substitute
5 for senate committee substitute for house committee substitute
6 for house bill no. 289, ninety-second general assembly, first
7 regular session, and section 100.850 as enacted by senate
8 committee substitute for senate bill no. 620, ninety-second
9 general assembly, first regular session, are repealed and sixty-
10 three new sections enacted in lieu thereof, to be known as
11 sections 30.750, 30.753, 30.756, 30.758, 30.760, 30.765, 32.105,
12 32.110, 67.1303, 67.1401, 67.1461, 67.1545, 67.1706, 67.1754,
13 67.2500, 67.2505, 67.2510, 67.2515, 67.2520, 67.2525, 67.2530,
14 71.620, 94.270, 94.578, 99.1000, 99.1018, 100.255, 100.260,
15 100.270, 100.277, 100.281, 100.293, 100.710, 100.850, 135.155,
16 135.207, 135.212, 135.215, 135.262, 135.286, 135.530, 135.546,
17 135.900, 135.903, 135.910, 135.911, 135.1050, 135.1055, 135.1057,
18 135.1060, 135.1065, 135.1070, 135.1075, 135.1078, 144.757,
19 144.759, 178.980, 178.981, 178.982, 178.983, 178.984, 620.1039,
20 and 644.032, to read as follows:

21 30.750. As used in sections 30.750 to 30.765, the following
22 terms mean:

23 (1) "Eligible agribusiness", a person, employing ten or
24 more persons engaged in the processing or adding of value to
25 agricultural products produced in Missouri;

1 (2) "Eligible beginning farmer",

2 (a) For any beginning farmer who seeks to participate in
3 the linked deposit program alone, a farmer who:

4 a. Is a Missouri resident;

5 b. Wishes to borrow for a farm operation located in
6 Missouri;

7 c. Is at least eighteen years old;

8 d. In the preceding five years has not owned, either
9 directly or indirectly, farm land greater than thirty percent of
10 the median size farm in the county where the proposed farm
11 operation is located, or farm land with an appraised value
12 greater than one hundred twenty-five thousand dollars; and

13 e. Has not been the sole farmer of land for more than ten
14 years prior to the date of application of the proposed farm
15 operation.

16 A farmer who qualifies as an eligible farmer under this provision
17 may utilize the proceeds of a linked deposit loan to purchase
18 agricultural land, farm buildings, new and used farm equipment,
19 livestock and working capital;

20 (b) For any beginning farmer who is participating in both
21 the linked deposit program and the beginning farmer loan program
22 administered by the Missouri agriculture and small business
23 development authority, a farmer who:

24 a. Qualifies under the definition of a beginning farmer
25 utilized for eligibility for federal tax-exempt financing,

1 including the limitations on the use of loan proceeds; and

2 b. Meets all other requirements established by the Missouri
3 agriculture and small business development authority;

4 (3) "Eligible farming operation", any person engaged in
5 farming in an authorized farm corporation, family farm, or family
6 farm corporation as defined in section 350.010, RSMo, that has
7 all of the following characteristics:

8 (a) Is headquartered in this state;

9 (b) Maintains offices, operating facilities, or farming
10 operations and transacts business in this state;

11 (c) Employs less than ten employees;

12 (d) Is organized for profit;

13 (e) Possesses not more than sixty percent equity, where
14 "percent equity" is defined as total assets minus total
15 liabilities divided by total assets, except that an otherwise
16 eligible farming operation applying for a loan for the purpose of
17 installing or improving a waste management practice in order to
18 comply with environmental protection regulations shall be exempt
19 from this eligibility requirement;

20 (4) "Eligible higher education institution", any approved
21 public or private institution as defined in section 173.205,
22 RSMo;

23 (5) "Eligible job enhancement business", a new, existing or
24 expanding firm operating in Missouri which employs ten or more
25 employees on a yearly average and which, as nearly as possible,

1 is able to establish or retain at least one job in Missouri for
2 each twenty-five thousand dollars received from a linked deposit
3 loan;

4 (6) "Eligible lending institution", a financial institution
5 that is eligible to make commercial or agricultural or student
6 loans or discount or purchase such loans, is a public depository
7 of state funds or obtains its funds through the issuance of
8 obligations, either directly or through a related entity,
9 eligible for the placement of state funds under the provisions of
10 section 15, article IV, Constitution of Missouri, and agrees to
11 participate in the linked deposit program;

12 (7) "Eligible multi-tenant development enterprises", a new
13 enterprise that develops multi-tenant space for targeted
14 industries as determined by the department of economic
15 development and approved by the department for the purposes of
16 eligibility pursuant to sections 30.750 to 30.765;

17 (8) "Eligible livestock operation", any person, engaged in
18 production of livestock or poultry in an authorized farm
19 corporation, family farm, or family farm corporation as defined
20 in section 350.010, RSMo;

21 [(8)] (9) "Eligible marketing enterprise", a business
22 enterprise operating in this state which is in the process of
23 marketing its goods, products or services within or outside of
24 this state or overseas, which marketing is designed to increase
25 manufacturing, transportation, mining, communications, or other

enterprises in this state, which has proposed its marketing plan and strategy to the department of economic development and which plan and strategy has been approved by the department for purposes of eligibility pursuant to sections 30.750 to 30.765. Such business enterprise shall conform to the characteristics of paragraphs (a), (b) and (d) of subdivision (3) of this section and also employ less than twenty-five employees;

[(9)] (10) "Eligible residential property developer", an individual who purchases and develops a residential structure of either two or four units, if such residential property developer uses and agrees to continue to use, for at least the five years immediately following the date of issuance of the linked deposit loan, one of the units as his principal residence or if such person's principal residence is located within one-half mile from the developed structure and such person agrees to maintain the principal residence within one-half mile of the developed structure for at least the five years immediately following the date of issuance of the linked deposit loan;

[(10)] (11) "Eligible residential property owner", a person, firm or corporation who purchases, develops or rehabilitates a multifamily residential structure;

[(11)] (12) "Eligible small business", a person engaged in an activity with the purpose of obtaining, directly or indirectly, a gain, benefit or advantage and which conforms to the characteristics of paragraphs (a), (b) and (d) of subdivision

1 (3) of this section, and also employs less than twenty-five
2 employees;

3 [(12)] (13) "Eligible student borrower", any person
4 attending, or the parent of a dependent undergraduate attending,
5 an eligible higher education institution in Missouri who may or
6 may not qualify for need-based student financial aid calculated
7 by the federal analysis called Congressional Methodology Formula
8 pursuant to 20 U.S.C. 1078, as amended (the Higher Education
9 Amendments of 1986);

10 [(13)] (14) "Eligible water supply system", a water system
11 which serves fewer than fifty thousand persons and which is owned
12 and operated by:

13 (a) A public water supply district established pursuant to
14 chapter 247, RSMo; or

15 (b) A municipality or other political subdivision; or

16 (c) A water corporation; and which is certified by the
17 department of natural resources in accordance with its rules and
18 regulations to have suffered a significant decrease in its
19 capacity to meet its service needs as a result of drought;

20 [(14)] (15) "Farming", using or cultivating land for the
21 production of agricultural crops, livestock or livestock
22 products, forest products, poultry or poultry products, milk or
23 dairy products, or fruit or other horticultural products;

24 [(15)] (16) "Linked deposit", a certificate of deposit, or
25 in the case of production credit associations, the subscription

1 or purchase outright of obligations described in section 15,
2 article IV, Constitution of Missouri, placed by the state
3 treasurer with an eligible lending institution at up to three
4 percent below current market rates that are determined and
5 calculated by the state treasurer, provided the deposit rate is
6 not below two percent, provided the institution agrees to lend
7 the value of such deposit, according to the deposit agreement
8 provided in sections 30.750 to 30.765, to eligible small
9 businesses, farming operations, eligible job enhancement
10 businesses, eligible marketing enterprises, eligible residential
11 property developers, eligible residential property owners,
12 eligible agribusinesses, eligible beginning farmers, eligible
13 livestock operations, eligible student borrowers, or eligible
14 water supply systems at below the present borrowing rate
15 applicable to each small business, farming operation, eligible
16 job enhancement business, eligible marketing enterprise, eligible
17 residential property developer, eligible residential property
18 owner, eligible agribusiness, eligible beginning farmer, eligible
19 livestock operation, eligible student borrower, or supply system
20 at the time of the deposit of state funds in the institution;

21 [(16)] (17) "Water corporation", as such term is defined in
22 section 386.020, RSMo;

23 [(17)] (18) "Water system", as such term is defined in
24 section 386.020, RSMo.

25 30.753. 1. The state treasurer may invest in linked

1 deposits; however, the total amount so deposited at any one time
2 shall not exceed, in the aggregate, three hundred ~~[fifty]~~ sixty
3 million dollars. No more than one hundred sixty-five million
4 dollars of the aggregate deposit shall be used for linked
5 deposits to eligible farming operations, eligible agribusinesses,
6 eligible beginning farmers and eligible livestock operations, no
7 more than fifty-five million of the aggregate deposit shall be
8 used for linked deposits to small businesses, no more than ten
9 million dollars shall be used for linked deposits to eligible
10 multi-tenant development enterprises, and no more than ten
11 million dollars of the aggregate deposit shall be used for linked
12 deposits to eligible residential property developers and eligible
13 residential property owners, no more than one hundred ten million
14 dollars of the aggregate deposit shall be used for linked
15 deposits to eligible job enhancement businesses and no more than
16 ten million dollars of the aggregate deposit shall be used for
17 linked deposit loans to eligible water systems. Linked deposit
18 loans may be made to eligible student borrowers from the
19 aggregate deposit. If demand for a particular type of linked
20 deposit exceeds the initial allocation, and funds initially
21 allocated to another type are available and not in demand, the
22 state treasurer may commingle allocations among the types of
23 linked deposits. The amount reallocated under this commingling
24 provision shall not exceed fifty percent of the initial
25 allocation.

1 2. The minimum deposit to be made by the state treasurer to
2 an eligible lending institution for eligible job enhancement
3 business loans shall be ninety thousand dollars. Linked deposit
4 loans for eligible job enhancement businesses may be made for the
5 purposes of assisting with relocation expenses, working capital,
6 interim construction, inventory, site development, machinery and
7 equipment, or other expenses necessary to create or retain jobs
8 in the recipient firm.

9 30.756. 1. An eligible lending institution that desires to
10 receive a linked deposit shall accept and review applications for
11 linked deposit loans from eligible multi-tenant enterprises,
12 eligible farming operations, eligible small businesses, eligible
13 job enhancement businesses, eligible marketing enterprises,
14 eligible agribusinesses, eligible beginning farmers, eligible
15 livestock operations, eligible residential property developers,
16 eligible residential property owners, eligible student borrowers
17 and eligible water supply systems. An eligible residential
18 property owner shall certify on his loan application that the
19 reduced rate loan will be used exclusively to purchase, develop
20 or rehabilitate a multifamily residential property. The lending
21 institution shall apply all usual lending standards to determine
22 the credit worthiness of each eligible multi-tenant enterprises,
23 eligible farming operation, eligible small business, eligible job
24 enhancement business, eligible marketing enterprise, eligible
25 residential property developer, eligible residential property

1 owner, eligible agribusiness, eligible beginning farmer, eligible
2 livestock operation, eligible student borrower or eligible water
3 supply system. No linked deposit loan made to any eligible
4 farming operation, eligible livestock operation, eligible
5 agribusiness or eligible small business shall exceed one hundred
6 thousand dollars and no service of separate loans may be made
7 which exceeds such limit to any single eligible farming
8 operation, eligible livestock operation, eligible agribusiness or
9 eligible small business.

10 2. An eligible farming operation, small business or job
11 enhancement business shall certify on its loan application that
12 the reduced rate loan will be used exclusively for necessary
13 production expenses or the expenses listed in subsection 2 of
14 section 30.753 or the refinancing of an existing loan for
15 production expenses or the expenses listed in subsection 2 of
16 section 30.753 of an eligible farming operation, small business
17 or job enhancement business. Whoever knowingly makes a false
18 statement concerning such application is guilty of a class A
19 misdemeanor. An eligible water supply system shall certify on
20 its loan application that the reduced rate loan shall be used
21 exclusively to pay the costs of upgrading or repairing an
22 existing water system, constructing a new water system, or making
23 other capital improvements to a water system which are necessary
24 to improve the service capacity of the system.

25 3. In considering which eligible farming operations should

1 receive reduced rate loans, the eligible lending institution
2 shall give priority to those farming operations which have
3 suffered reduced yields due to drought or other natural disasters
4 and for which the receipt of a reduced rate loan will make a
5 significant contribution to the continued operation of the
6 recipient farming operation.

7 4. The eligible financial institution shall forward to the
8 state treasurer a linked deposit loan package, in the form and
9 manner as prescribed by the state treasurer. The package shall
10 include such information as required by the state treasurer,
11 including the amount of each loan requested. The institution
12 shall certify that each applicant is an eligible farming
13 operation, eligible small business, eligible job enhancement
14 business, eligible marketing enterprise, eligible residential
15 property developer, eligible residential property owner, eligible
16 agribusiness, eligible beginning farmer, eligible livestock
17 operation, eligible student borrower or eligible water supply
18 system, and shall, for each eligible farming operation, small
19 business, eligible job enhancement business, eligible marketing
20 enterprise, eligible residential property developer, eligible
21 residential property owner, eligible agribusiness, eligible
22 beginning farmer, eligible livestock operation, eligible student
23 borrower or eligible water supply system, certify the present
24 borrowing rate applicable.

25 5. The eligible lending institution shall be responsible

1 for determining if a student borrower is an eligible student
2 borrower. A student borrower shall be eligible for an initial or
3 renewal reduced rate loan only if, at the time of the application
4 for the loan, he is a citizen or permanent resident of the United
5 States, a resident of the state of Missouri as defined by the
6 coordinating board for higher education, is enrolled or has been
7 accepted for enrollment in an eligible higher education
8 institution, and establishes that he has financial need. In
9 considering which eligible student borrowers may receive reduced
10 rate loans, the eligible lending institution may give priority to
11 those eligible student borrowers whose income, or whose family
12 income, if the eligible student borrower is a dependent, is such
13 that the eligible student borrower does not qualify for
14 need-based student financial aid pursuant to 20 U.S.C. 1078, as
15 amended (the Higher Education Amendments of 1986). The eligible
16 lending institution shall require the eligible student borrower
17 to document that he has applied for and has obtained all
18 need-based student financial aid for which he is eligible prior
19 to application for a reduced rate loan pursuant to this section.
20 In no case shall the combination of all financial aid awarded to
21 any student in any particular enrollment period exceed the total
22 cost of attendance at the institution in which the student is
23 enrolled. No eligible lending institution shall charge any
24 additional fees, including but not limited to an origination,
25 service or insurance fee on any loan agreement under the

1 provisions of sections 30.750 to 30.765.

2 6. The eligible lending institution making an initial loan
3 to an eligible student borrower may make a renewal loan or loans
4 to the student. The total of such reduced rate loans from
5 eligible lending institutions made pursuant to this section to
6 any individual student shall not exceed the cumulative totals
7 established by 20 U.S.C. 1078, as amended. An eligible student
8 borrower shall certify on his loan application that the reduced
9 rate loan shall be used exclusively to pay the costs of tuition,
10 incidental fees, books and academic supplies, room and board and
11 other fees directly related to enrollment in an eligible higher
12 education institution. The eligible lending institution shall
13 make the loan payable to the eligible student borrower and the
14 eligible higher education institution as copayees. The method of
15 repayment of the loan shall be the same as for repayment of loans
16 made pursuant to sections 173.095 to 173.186, RSMo.

17 30.758. 1. The state treasurer may accept or reject a
18 linked deposit loan package or any portion thereof.

19 2. Upon acceptance of the linked deposit loan package or
20 any portion thereof, the state treasurer may place linked
21 deposits with the eligible lending institution at up to three
22 percent below current market rates, as determined and calculated
23 by the state treasurer provided the deposit rate is not below two
24 percent. When necessary, the treasurer may place linked deposits
25 prior to acceptance of a linked deposit loan package.

1 3. The eligible lending institution shall enter into a
2 deposit agreement with the state treasurer, which shall include
3 requirements necessary to carry out the purposes of sections
4 30.750 to 30.765. Such requirements shall reflect the market
5 conditions prevailing in the eligible lending institution's
6 lending area. The deposit agreement shall specify the length of
7 time for which the lending institution will lend funds upon
8 receiving a linked deposit. The agreement shall also include
9 provisions for the linked deposit of a linked deposit for an
10 eligible multi-tenant enterprise, eligible farming operation,
11 small business, eligible marketing enterprise, eligible
12 residential property developer, eligible residential property
13 owner, eligible agribusiness, eligible beginning farmer, eligible
14 livestock operation, eligible student borrower or job enhancement
15 business to mature within a period not to exceed one year. The
16 state treasurer may renew such linked deposit for additional
17 periods of time, each of which shall not exceed one year. The
18 linked deposit of a linked deposit for an eligible property
19 developer or residential property owner shall mature within a
20 period not to exceed three years. The linked deposit of a linked
21 deposit for an eligible water supply system shall mature within a
22 period not to exceed three years and the state treasurer may
23 renew such a linked deposit for additional periods of time, each
24 of which shall not exceed three years. Interest shall be paid at
25 the times determined by the state treasurer.

1 4. The period of time for which such linked deposit is
2 placed with an eligible lending institution shall be neither
3 longer nor shorter than the period of time for which the linked
4 deposit is used to provide loans at reduced interest rates. The
5 agreement shall further provide that the state shall receive
6 market interest rates on any linked deposit or any portion
7 thereof for any period of time for which there is no
8 corresponding linked deposit loan outstanding to an eligible
9 multi-tenant enterprise, eligible farming operation, eligible
10 small business, eligible job enhancement business, eligible
11 marketing enterprise, eligible residential property developer,
12 eligible residential property owner, eligible agribusiness,
13 eligible beginning farmer, eligible livestock operation, eligible
14 student borrower or eligible water supply system.

15 30.760. 1. Upon the placement of a linked deposit with an
16 eligible lending institution, such institution is required to
17 lend such funds to each approved eligible multi-tenant
18 enterprise, eligible farm operation, eligible small business,
19 eligible job enhancement business, eligible marketing enterprise,
20 eligible residential property developer, eligible residential
21 property owner, eligible agribusiness, eligible beginning farmer,
22 eligible livestock operation, eligible student borrower or
23 eligible water supply system listed in the linked deposit loan
24 package required by section 30.756 and in accordance with the
25 deposit agreement required by section 30.758. The loan shall be

1 at a fixed rate of interest which is below the present borrowing
2 rate applicable to each eligible multi-tenant enterprise,
3 eligible farming operation, eligible small business, eligible job
4 enhancement business, eligible marketing enterprise, eligible
5 residential property developer, eligible residential property
6 owner, eligible agribusiness, eligible beginning farmer, eligible
7 livestock operation, eligible student borrower or eligible water
8 supply system as determined pursuant to rules and regulations
9 promulgated by the state treasurer under the provisions of
10 chapter 536, RSMo, including emergency rules issued pursuant to
11 section 536.025, RSMo. In addition, the loan agreement shall
12 specify that the eligible multi-tenant enterprise, eligible
13 farming operation, eligible small business, eligible job
14 enhancement business, eligible marketing enterprise, eligible
15 residential property developer, eligible residential property
16 owner, eligible agribusiness, eligible beginning farmer, eligible
17 livestock operation, eligible student borrower or eligible water
18 supply system shall use the proceeds as required by sections
19 30.750 to 30.765, and that in the event the loan recipient does
20 not use the proceeds in the manner prescribed by sections 30.750
21 to 30.765, the remaining proceeds shall be immediately returned
22 to the lending institution and that any proceeds used by the loan
23 recipient shall be repaid to the lending institution as soon as
24 practicable. All records and documents pertaining to the
25 programs established by sections 30.750 to 30.765 shall be

1 segregated by the lending institution for ease of identification
2 and examination. A certification of compliance with this section
3 in the form and manner as prescribed by the state treasurer shall
4 be required of the eligible lending institution. Any lender or
5 lending officer of an eligible lending institution who knowingly
6 violates the provisions of sections 30.750 to 30.765 is guilty of
7 a class A misdemeanor.

8 2. The state treasurer shall take any and all steps
9 necessary to implement the linked deposit program and monitor
10 compliance of eligible multi-tenant enterprises, eligible lending
11 institutions, eligible farming operations, eligible small
12 businesses, eligible job enhancement businesses, eligible
13 marketing enterprises, eligible residential property developers,
14 eligible residential property owners, eligible agribusinesses,
15 eligible beginning farmers, eligible livestock operations,
16 eligible student borrowers or eligible water supply systems.
17 Annually, by the first day of February, the state treasurer shall
18 report on the linked deposits program for the preceding calendar
19 year to the governor, the speaker of the house of
20 representatives, and the president pro tem of the senate. The
21 report shall set forth the linked deposits made by the state
22 treasurer under the program during the year and shall include
23 information regarding the nature, terms, and amounts of the loans
24 upon which the linked deposits were based. The report shall not
25 include the assets, liabilities or percent equity of any

1 recipient eligible multi-tenant enterprise, eligible farming
2 operation, eligible small business, eligible job enhancement
3 business, eligible marketing enterprise, eligible residential
4 property developer, eligible residential property owner, eligible
5 agribusiness, eligible beginning farmer, eligible livestock
6 operation, eligible student borrower or eligible water supply
7 system, but shall include a statement by the state treasurer that
8 the eligible lending institutions have certified that all
9 recipient eligible multi-tenant enterprises, eligible farming
10 operations, eligible small businesses, eligible job enhancement
11 businesses, eligible marketing enterprises, eligible residential
12 property developers, eligible residential property owners,
13 eligible agribusinesses, eligible beginning farmers, eligible
14 livestock operations, eligible student borrowers or eligible
15 water supply systems meet the criteria of sections 30.750 to
16 30.765.

17 30.765. The state and the state treasurer are not liable to
18 any eligible lending institution in any manner for payment of the
19 principal or interest on the loan to an eligible multi-tenant
20 enterprise, eligible farm operation, eligible small business,
21 eligible job enhancement business, eligible marketing enterprise,
22 eligible residential property developer, eligible residential
23 property owner, eligible agribusiness, eligible beginning farmer,
24 eligible livestock operation, eligible student borrower or
25 eligible water supply system. Any delay in payments or default

1 on the part of an eligible multi-tenant enterprise, eligible
2 farming operation, eligible small business, eligible job
3 enhancement business, eligible marketing enterprise, eligible
4 residential property developer, eligible residential property
5 owner, eligible agribusiness, eligible beginning farmer, eligible
6 livestock operation, eligible student borrower or eligible water
7 supply system does not in any manner affect the deposit agreement
8 between the eligible lending institution and the state treasurer.

9 32.105. As used in sections 32.100 to 32.125, the following
10 terms mean:

11 (1) "Affordable housing assistance activities", money, real
12 or personal property, or professional services expended or
13 devoted to the construction, or rehabilitation of affordable
14 housing units;

15 (2) "Affordable housing unit", a residential unit generally
16 occupied by persons and families with incomes at or below the
17 levels described in this subdivision and bearing a cost to the
18 occupant no greater than thirty percent of the maximum eligible
19 household income for the affordable housing unit. In the case of
20 owner-occupied units, the cost to the occupant shall be
21 considered the amount of the gross monthly mortgage payment,
22 including casualty insurance, mortgage insurance, and taxes. In
23 the case of rental units, the cost to the occupant shall be
24 considered the amount of the gross rent. The cost to the
25 occupant shall include the cost of any utilities, other than

telephone. If any utilities are paid directly by the occupant, the maximum cost that may be paid by the occupant is to be reduced by a utility allowance prescribed by the commission. Persons or families are eligible occupants of affordable housing units if the household combined, adjusted gross income as defined by the commission is equal to or less than the following percentages of the median family income for the geographic area in which the residential unit is located, or the median family income for the state of Missouri, whichever is larger; ("geographic area" means the metropolitan area or county designated as an area by the federal Department of Housing and Urban Development under Section 8 of the United States Housing Act of 1937, as amended, for purposes of determining fair market rental rates):

Percent of State or Geographic Area Family		
Size of Household	Median Income	
One Person	35%	
Two Persons	40%	
Three Persons	45%	
Four Persons	50%	
Five Persons	54%	
Six Persons	58%	
Seven Persons	62%	
Eight Persons	66%	

1 (3) "Business firm", person, firm, a partner in a firm,
2 corporation or a shareholder in an S corporation doing business
3 in the state of Missouri and subject to the state income tax
4 imposed by the provisions of chapter 143, RSMo, or a corporation
5 subject to the annual corporation franchise tax imposed by the
6 provisions of chapter 147, RSMo, or an insurance company paying
7 an annual tax on its gross premium receipts in this state, or
8 other financial institution paying taxes to the state of Missouri
9 or any political subdivision of this state pursuant to the
10 provisions of chapter 148, RSMo, or an express company which pays
11 an annual tax on its gross receipts in this state;

12 (4) "Commission", the Missouri housing development
13 commission;

14 (5) "Community services", any type of counseling and
15 advice, emergency assistance or medical care furnished to
16 individuals or groups in the state of Missouri or transportation
17 services at below-cost rates as provided in sections 208.250 to
18 208.275, RSMo;

19 (6) "Crime prevention", any activity which aids in the
20 reduction of crime in the state of Missouri;

21 (7) "Defense industry contractor", a person, corporation or
22 other entity which will be or has been negatively impacted as a
23 result of its status as a prime contractor of the Department of
24 Defense or as a second or third tier contractor. A "second tier
25 contractor" means a person, corporation or other entity which

1 contracts to perform manufacturing, maintenance or repair
2 services for a prime contractor of the Department of Defense, and
3 a "third tier contractor" means a person, corporation or other
4 entity which contracts with a person, corporation or other entity
5 which contracts with a prime contractor of the Department of
6 Defense;

7 (8) "Doing business", among other methods of doing business
8 in the state of Missouri, a partner in a firm or a shareholder in
9 an S corporation shall be deemed to be doing business in the
10 state of Missouri if such firm or S corporation, as the case may
11 be, is doing business in the state of Missouri;

12 (9) "Economic development", the acquisition, renovation,
13 improvement, or the furnishing or equipping of existing buildings
14 and real estate in distressed or blighted areas of the state when
15 such acquisition, renovation, improvement, or the furnishing or
16 equipping of the business development projects will result in the
17 creation or retention of jobs within the state; or, until June
18 30, 1996, a defense conversion pilot project located in a
19 standard metropolitan statistical area which contains a city with
20 a population of at least three hundred fifty thousand
21 inhabitants, which will assist Missouri-based defense industry
22 contractors in their conversion from predominately
23 defense-related contracting to nondefense-oriented manufacturing.
24 Only neighborhood organizations, as defined in subdivision (15)
25 of this section, may apply to conduct economic development

1 projects. Prior to the approval of an economic development
2 project, the neighborhood organization shall enter into a
3 contractual agreement with the department of economic
4 development. Credits approved for economic development projects
5 may not exceed four million dollars from within any one fiscal
6 year's allocation, except that for fiscal years 2005, 2006, and
7 2007 credits approved for economic development projects shall not
8 exceed six million dollars. Neighborhood assistance program tax
9 credits for economic development projects and affordable housing
10 assistance as defined in section 32.111, may be transferred, sold
11 or assigned by a notarized endorsement thereof naming the
12 transferee;

13 (10) "Education", any type of scholastic instruction or
14 scholarship assistance to an individual who resides in the state
15 of Missouri that enables the individual to prepare himself or
16 herself for better opportunities or community awareness
17 activities rendered by a statewide organization established for
18 the purpose of archeological education and preservation;

19 (11) ["Eligible farmers' market", a group of farmers, each
20 of whom farms agricultural land located within this state which
21 he or she rents or owns, and who have formed a group for the
22 purpose of allowing each member farmer to sell his or her
23 products derived from his or her farming activities to the public
24 at a common structure or building when at least fifty percent of
25 the costs of such structure or building are paid for by such

1 group of farmers;

2 (12) "Eligible new generation cooperative", as defined in
3 section 348.340, RSMo;

4 [(13)] "Homeless assistance pilot project", the program
5 established pursuant to section 32.117;

6 [(14)] (12) "Job training", any type of instruction to an
7 individual who resides in the state of Missouri that enables the
8 individual to acquire vocational skills so that the individual
9 can become employable or be able to seek a higher grade of
10 employment;

11 [(15)] (13) "Neighborhood organization", any organization
12 performing community services or economic development activities
13 in the state of Missouri and:

14 (a) Holding a ruling from the Internal Revenue Service of
15 the United States Department of the Treasury that the
16 organization is exempt from income taxation pursuant to the
17 provisions of the Internal Revenue Code; or

18 (b) Incorporated in the state of Missouri as a
19 not-for-profit corporation pursuant to the provisions of chapter
20 355, RSMo; or

21 (c) Designated as a community development corporation by
22 the United States government pursuant to the provisions of Title
23 VII of the Economic Opportunity Act of 1964; [or

24 (d) Contributing funds to help finance a building or
25 structure or purchase equipment located within this state and

1 used to sell agricultural food products or to add value to food
2 products produced in this state by members of an eligible new
3 generation cooperative; or contributing funds to help finance a
4 building or structure or purchase equipment owned by a not-
5 for-profit organization located within this state and used to
6 sell agricultural food products or to add value to food products
7 produced by family farms as defined in subdivision (4) of section
8 350.010, RSMo, or family farm corporations as defined in
9 subdivision (5) of section 350.010, RSMo;

10 16)] (14) "Physical revitalization", furnishing financial
11 assistance, labor, material, or technical advice to aid in the
12 physical improvement or rehabilitation of any part or all of a
13 neighborhood area;

14 [(17)] (15) "S corporation", a corporation described in
15 Section 1361(a)(1) of the United States Internal Revenue Code and
16 not subject to the taxes imposed by section 143.071, RSMo, by
17 reason of section 143.471, RSMo;

18 [(18)] (16) "Workfare renovation project", any project
19 initiated pursuant to sections 215.340 to 215.355, RSMo.

20 32.110. Any business firm which engages in the activities
21 of providing physical revitalization, economic development, job
22 training or education for individuals, community services,
23 [eligible farmers' markets] or crime prevention in the state of
24 Missouri shall receive a tax credit as provided in section 32.115
25 if the director of the department of economic development

1 annually approves the proposal of the business firm; except that,
2 no proposal shall be approved which does not have the endorsement
3 of the agency of local government within the area in which the
4 business firm is engaging in such activities which has adopted an
5 overall community or neighborhood development plan that the
6 proposal is consistent with such plan. The proposal shall set
7 forth the program to be conducted, the neighborhood area to be
8 served, why the program is needed, the estimated amount to be
9 contributed to the program and the plans for implementing the
10 program. If, in the opinion of the director of the department of
11 economic development, a business firm's contribution can more
12 consistently with the purposes of sections 32.100 to 32.125 be
13 made through contributions to a neighborhood organization as
14 defined in subdivision [(15)] (13) of section 32.105, tax credits
15 may be allowed as provided in section 32.115. The director of
16 the department of economic development is hereby authorized to
17 promulgate rules and regulations for establishing criteria for
18 evaluating such proposals by business firms for approval or
19 disapproval and for establishing priorities for approval or
20 disapproval of such proposals by business firms with the
21 assistance and approval of the director of the department of
22 revenue. The total amount of tax credit granted for programs
23 approved pursuant to sections 32.100 to 32.125 shall not exceed
24 fourteen million dollars in fiscal year 1999 and twenty-six
25 million dollars in fiscal year 2000, and any subsequent fiscal

1 year, except as otherwise provided for proposals approved
2 pursuant to section 32.111, 32.112 or 32.117. All tax credits
3 authorized pursuant to the provisions of sections 32.100 to
4 32.125 may be used as a state match to secure additional federal
5 funding. [The total amount of tax credits allowed for programs
6 of neighborhood organizations defined pursuant to paragraph (d)
7 of subdivision (15) of section 32.105 is two and one-half million
8 dollars per fiscal year for fiscal years 2002 to 2006.]

9 67.1303. 1. The governing body of any home rule city with
10 more than one hundred fifty-one thousand five hundred but less
11 than one hundred fifty-one thousand six hundred inhabitants, any
12 home rule city with more than forty-five thousand five hundred
13 but less than forty-five thousand nine hundred inhabitants and
14 the governing body of any city within any county of the first
15 classification with more than one hundred four thousand six
16 hundred but less than one hundred four thousand seven hundred
17 inhabitants and the governing body of any county of the third
18 classification without a township form of government and with
19 more than forty thousand eight hundred but less than forty
20 thousand nine hundred inhabitants or any city within such county
21 may impose, by order or ordinance, a sales tax on all retail
22 sales made in the city or county which are subject to sales tax
23 under chapter 144, RSMo. The tax authorized in this section
24 shall not be more than one-half of one percent. The order or
25 ordinance imposing the tax shall not become effective unless the

1 governing body of the city or county submits to the voters of the
2 city or county at a state general or primary election a proposal
3 to authorize the governing body to impose a tax under this
4 section. The tax authorized in this section shall be in addition
5 to all other sales taxes imposed by law, and shall be stated
6 separately from all other charges and taxes.

7 2. The ballot of submission for the tax authorized in this
8 section shall be in substantially the following form:

9 Shall (insert the name of the city or county) impose
10 a sales tax at a rate of (insert rate of percent) percent
11 for economic development purposes?

12 ☐ YES

☐ NO

13 If a majority of the votes cast on the question by the qualified
14 voters voting thereon are in favor of the question, then the tax
15 shall become effective on the first day of the second calendar
16 quarter following the calendar quarter in which the election was
17 held. If a majority of the votes cast on the question by the
18 qualified voters voting thereon are opposed to the question, then
19 the tax shall not become effective unless and until the question
20 is resubmitted under this section to the qualified voters and
21 such question is approved by a majority of the qualified voters
22 voting on the question, provided that no proposal shall be
23 resubmitted to the voters sooner than twelve months from the date
24 of the submission of the last proposal.

1 3. No revenue generated by the tax authorized in this
2 section shall be used for any retail development project. At
3 least twenty percent of the revenue generated by the tax
4 authorized in this section shall be used solely for projects
5 directly related to long-term economic development preparation,
6 including, but not limited to, the following:

7 (1) Acquisition of land;

8 (2) Installation of infrastructure for industrial or
9 business parks;

10 (3) Improvement of water and wastewater treatment capacity;

11 (4) Extension of streets;

12 (5) Providing matching dollars for state or federal grants;

13 (6) Marketing;

14 (7) Providing grants and low-interest loans to companies
15 for job training, equipment acquisition, site development, and
16 infrastructure.

17 Not more than twenty-five percent of the revenue generated may be
18 used annually for administrative purposes, including staff and
19 facility costs.

20 4. All revenue generated by the tax shall be deposited in a
21 special trust fund and shall be used solely for the designated
22 purposes. If the tax is repealed, all funds remaining in the
23 special trust fund shall continue to be used solely for the
24 designated purposes. Any funds in the special trust fund which

1 are not needed for current expenditures may be invested by the
2 governing body in accordance with applicable laws relating to the
3 investment of other city or county funds.

4 5. Any city or county imposing the tax authorized in this
5 section shall establish an economic development tax board. The
6 board shall consist of eleven members, to be appointed as
7 follows:

8 (1) Two members shall be appointed by the school boards
9 whose districts are included within any economic development plan
10 or area funded by the sales tax authorized in this section. Such
11 members shall be appointed in any manner agreed upon by the
12 affected districts;

13 (2) One member shall be appointed, in any manner agreed
14 upon by the affected districts, to represent all other districts
15 levying ad valorem taxes within the area selected for an economic
16 development project or area funded by the sales tax authorized in
17 this section, excluding representatives of the governing body of
18 the city or county;

19 (3) One member shall be appointed by the largest public
20 school district in the city or county;

21 (4) In each city or county, five members shall be appointed
22 by the chief elected officer of the city or county with the
23 consent of the majority of the governing body of the city or
24 county;

25 (5) In each city, two members shall be appointed by the

1 governing body of the county in which the city is located. In
2 each county, two members shall be appointed by the governing body
3 of the county.

4 At the option of the members appointed by a city or county the
5 members who are appointed by the school boards and other taxing
6 districts may serve on the board for a term to coincide with the
7 length of time an economic development project, plan, or
8 designation of an economic development area is considered for
9 approval by the board, or for the definite terms as provided in
10 this subsection. If the members representing school districts
11 and other taxing districts are appointed for a term coinciding
12 with the length of time an economic development project, plan, or
13 area is approved, such term shall terminate upon final approval
14 of the project, plan, or designation of the area by the governing
15 body of the city or county. If any school district or other
16 taxing jurisdiction fails to appoint members of the board within
17 thirty days of receipt of written notice of a proposed economic
18 development plan, economic development project, or designation of
19 an economic development area, the remaining members may proceed
20 to exercise the power of the board. Of the members first
21 appointed by the city or county, three shall be designated to
22 serve for terms of two years, three shall be designated to serve
23 for a term of three years, and the remaining members shall be
24 designated to serve for a term of four years from the date of

1 such initial appointments. Thereafter, the members appointed by
2 the city or county shall serve for a term of four years, except
3 that all vacancies shall be filled for unexpired terms in the
4 same manner as were the original appointments.

5 6. The board, subject to approval of the governing body of
6 the city or county, shall develop economic development plans,
7 economic development projects, or designations of an economic
8 development area, and shall hold public hearings and provide
9 notice of any such hearings. The board shall vote on all
10 proposed economic development plans, economic development
11 projects, or designations of an economic development area, and
12 amendments thereto, within thirty days following completion of
13 the hearing on any such plan, project, or designation, and shall
14 make recommendations to the governing body within ninety days of
15 the hearing concerning the adoption of or amendment to economic
16 development plans, economic development projects, or designations
17 of an economic development area.

18 7. The board shall report at least annually to the
19 governing body of the city or county on the use of the funds
20 provided under this section and on the progress of any plan,
21 project, or designation adopted under this section.

22 8. The governing body of any city or county that has
23 adopted the sales tax authorized in this section may submit the
24 question of repeal of the tax to the voters on any date available
25 for elections for the city or county. The ballot of submission

1 shall be in substantially the following form:

2 Shall (insert the name of the city or county) repeal
3 the sales tax imposed at a rate of (insert rate of
4 percent) percent for economic development purposes?

5 ☐ YES

☐ NO

6 If a majority of the votes cast on the proposal are in favor of
7 repeal, that repeal shall become effective on December
8 thirty-first of the calendar year in which such repeal was
9 approved. If a majority of the votes cast on the question by the
10 qualified voters voting thereon are opposed to the repeal, then
11 the sales tax authorized in this section shall remain effective
12 until the question is resubmitted under this section to the
13 qualified voters of the city or county, and the repeal is
14 approved by a majority of the qualified voters voting on the
15 question.

16 9. Whenever the governing body of any city or county that
17 has adopted the sales tax authorized in this section receives a
18 petition, signed by ten percent of the registered voters of the
19 city or county voting in the last gubernatorial election, calling
20 for an election to repeal the sales tax imposed under this
21 section, the governing body shall submit to the voters a proposal
22 to repeal the tax. If a majority of the votes cast on the
23 question by the qualified voters voting thereon are in favor of
24 the repeal, that repeal shall become effective on December

1 thirty-first of the calendar year in which such repeal was
2 approved. If a majority of the votes cast on the question by the
3 qualified voters voting thereon are opposed to the repeal, then
4 the tax shall remain effective until the question is resubmitted
5 under this section to the qualified voters and the repeal is
6 approved by a majority of the qualified voters voting on the
7 question.

8 67.1401. 1. Sections 67.1401 to 67.1571 shall be known and
9 may be cited as the "Community Improvement District Act".

10 2. For the purposes of sections 67.1401 to 67.1571, the
11 following words and terms mean:

12 (1) "Approval" or "approve", for purposes of elections
13 pursuant to sections 67.1401 to 67.1571, a simple majority of
14 those qualified voters voting in the election;

15 (2) "Assessed value", the assessed value of real property
16 as reflected on the tax records of the county clerk of the county
17 in which the property is located, or the collector of revenue if
18 the property is located in a city not within a county, as of the
19 last completed assessment;

20 (3) "Blighted area", an area which:

21 (a) By reason of the predominance of defective or
22 inadequate street layout, insanitary or unsafe conditions,
23 deterioration of site improvements, improper subdivision or
24 obsolete platting, or the existence of conditions which endanger
25 life or property by fire and other causes, or any combination of

1 such factors, retards the provision of housing accommodations or
2 constitutes an economic or social liability or a menace to the
3 public health, safety, morals or welfare in its present condition
4 and use; or

5 (b) Has been declared blighted or found to be a blighted
6 area pursuant to Missouri law including, but not limited to,
7 chapter 353, RSMo, sections 99.800 to 99.865, RSMo, or sections
8 99.300 to 99.715, RSMo;

9 (4) "Board", if the district is a political subdivision,
10 the board of directors of the district, or if the district is a
11 not-for-profit corporation, the board of directors of such
12 corporation;

13 (5) "Director of revenue", the director of the department
14 of revenue of the state of Missouri;

15 (6) "District", a community improvement district,
16 established pursuant to sections 67.1401 to 67.1571;

17 (7) "Election authority", the election authority having
18 jurisdiction over the area in which the boundaries of the
19 district are located pursuant to chapter 115, RSMo;

20 (8) "Municipal clerk", the clerk of the municipality;

21 (9) "Municipality", any city [located in a county of the
22 first classification or second classification, any city not
23 within a county and any], village, incorporated town, or county
24 of this state, or in any unincorporated area that is located in
25 any county with a charter form of government and with more than

1 one million inhabitants;

2 (10) "Obligations", bonds, loans, debentures, notes,
3 special certificates, or other evidences of indebtedness issued
4 by a district to carry out any of its powers, duties or purposes
5 or to refund outstanding obligations;

6 (11) "Owner", for real property, the individual or
7 individuals or entity or entities who own the fee of real
8 property or their legally authorized representative; for business
9 organizations and other entities, the owner shall be deemed to be
10 the individual which is legally authorized to represent the
11 entity in regard to the district;

12 (12) "Per capita", one head count applied to each
13 individual, entity or group of individuals or entities having fee
14 ownership of real property within the district whether such
15 individual, entity or group owns one or more parcels of real
16 property in the district as joint tenants, tenants in common,
17 tenants by the entirety or tenants in partnership;

18 (13) "Petition", a petition to establish a district as it
19 may be amended in accordance with the requirements of section
20 67.1421;

21 (14) "Qualified voters",

22 (a) For purposes of elections for approval of real property
23 taxes:

24 a. Registered voters; or

25 b. If no registered voters reside in the district, the

1 owners of one or more parcels of real property which is to be
2 subject to such real property taxes and is located within the
3 district per the tax records for real property of the county
4 clerk, or the collector of revenue if the district is located in
5 a city not within a county, as of the thirtieth day prior to the
6 date of the applicable election;

7 (b) For purposes of elections for approval of business
8 license taxes or sales taxes:

9 a. Registered voters; or

10 b. If no registered voters reside in the district, the
11 owners of one or more parcels of real property located within the
12 district per the tax records for real property of the county
13 clerk as of the thirtieth day before the date of the applicable
14 election; and

15 (c) For purposes of the election of directors of the board,
16 registered voters and owners of real property which is not exempt
17 from assessment or levy of taxes by the district and which is
18 located within the district per the tax records for real property
19 of the county clerk, or the collector of revenue if the district
20 is located in a city not within a county, of the thirtieth day
21 prior to the date of the applicable election; and

22 (15) "Registered voters", persons who reside within the
23 district and who are qualified and registered to vote pursuant to
24 chapter 115, RSMo, pursuant to the records of the election
25 authority as of the thirtieth day prior to the date of the

1 applicable election.

2 67.1461. 1. Each district shall have all the powers,
3 except to the extent any such power has been limited by the
4 petition approved by the governing body of the municipality to
5 establish the district, necessary to carry out and effectuate the
6 purposes and provisions of sections 67.1401 to 67.1571 including,
7 but not limited to, the following:

8 (1) To adopt, amend, and repeal bylaws, not inconsistent
9 with sections 67.1401 to 67.1571, necessary or convenient to
10 carry out the provisions of sections 67.1401 to 67.1571;

11 (2) To sue and be sued;

12 (3) To make and enter into contracts and other instruments,
13 with public and private entities, necessary or convenient to
14 exercise its powers and carry out its duties pursuant to sections
15 67.1401 to 67.1571;

16 (4) To accept grants, guarantees and donations of property,
17 labor, services, or other things of value from any public or
18 private source;

19 (5) To employ or contract for such managerial, engineering,
20 legal, technical, clerical, accounting, or other assistance as it
21 deems advisable;

22 (6) To acquire by purchase, lease, gift, grant, bequest,
23 devise, or otherwise, any real property within its boundaries,
24 personal property, or any interest in such property;

25 (7) To sell, lease, exchange, transfer, assign, mortgage,

pledge, hypothecate, or otherwise encumber or dispose of any real or personal property or any interest in such property;

(8) To levy and collect special assessments and taxes as provided in sections 67.1401 to 67.1571. However, no such assessments or taxes shall be levied on any property exempt from taxation pursuant to subdivision (5) of section 137.100, RSMo. Those exempt pursuant to subdivision (5) of section 137.100, RSMo, may voluntarily participate in the provisions of sections 67.1401 to 67.1571;

(9) If the district is a political subdivision, to levy real property taxes and business license taxes in the county seat of a county of the first classification containing a population of at least two hundred thousand, as provided in sections 67.1401 to 67.1571. However, no such assessments or taxes shall be levied on any property exempt from taxation pursuant to subdivisions (2) and (5) of section 137.100, RSMo. Those exempt pursuant to subdivisions (2) and (5) of section 137.100, RSMo, may voluntarily participate in the provisions of sections 67.1401 to 67.1571;

(10) If the district is a political subdivision [in a city with a population of at least four hundred thousand located in more than one county], to levy sales taxes pursuant to sections 67.1401 to 67.1571;

(11) To fix, charge, and collect fees, rents, and other charges for use of any of the following:

1 (a) The district's real property, except for public
2 rights-of-way for utilities;

3 (b) The district's personal property, except in a city not
4 within a county; or

5 (c) Any of the district's interests in such real or
6 personal property, except for public rights-of-way for utilities;

7 (12) To borrow money from any public or private source and
8 issue obligations and provide security for the repayment of the
9 same as provided in sections 67.1401 to 67.1571;

10 (13) To loan money as provided in sections 67.1401 to
11 67.1571;

12 (14) To make expenditures, create reserve funds, and use
13 its revenues as necessary to carry out its powers or duties and
14 the provisions and purposes of sections 67.1401 to 67.1571;

15 (15) To enter into one or more agreements with the
16 municipality for the purpose of abating any public nuisance
17 within the boundaries of the district including, but not limited
18 to, the stabilization, repair or maintenance or demolition and
19 removal of buildings or structures, provided that the
20 municipality has declared the existence of a public nuisance;

21 (16) Within its boundaries, to provide assistance to or to
22 construct, reconstruct, install, repair, maintain, and equip any
23 of the following public improvements:

24 (a) Pedestrian or shopping malls and plazas;

25 (b) Parks, lawns, trees, and any other landscape;

1 (c) Convention centers, arenas, aquariums, aviaries, and
2 meeting facilities;

3 (d) Sidewalks, streets, alleys, bridges, ramps, tunnels,
4 overpasses and underpasses, traffic signs and signals, utilities,
5 drainage, water, storm and sewer systems, and other site
6 improvements;

7 (e) Parking lots, garages, or other facilities;

8 (f) Lakes, dams, and waterways;

9 (g) Streetscape, lighting, benches or other seating
10 furniture, trash receptacles, marquees, awnings, canopies, walls,
11 and barriers;

12 (h) Telephone and information booths, bus stop and other
13 shelters, rest rooms, and kiosks;

14 (i) Paintings, murals, display cases, sculptures, and
15 fountains;

16 (j) Music, news, and child-care facilities; and

17 (k) Any other useful, necessary, or desired improvement;

18 (17) To dedicate to the municipality, with the
19 municipality's consent, streets, sidewalks, parks, and other real
20 property and improvements located within its boundaries for
21 public use;

22 (18) Within its boundaries and with the municipality's
23 consent, to prohibit or restrict vehicular and pedestrian traffic
24 and vendors on streets, alleys, malls, bridges, ramps, sidewalks,
25 and tunnels and to provide the means for access by emergency

1 vehicles to or in such areas;

2 (19) Within its boundaries, to operate or to contract for
3 the provision of music, news, child-care, or parking facilities,
4 and buses, minibuses, or other modes of transportation;

5 (20) Within its boundaries, to lease space for sidewalk
6 café, tables and chairs;

7 (21) Within its boundaries, to provide or contract for the
8 provision of security personnel, equipment, or facilities for the
9 protection of property and persons;

10 (22) Within its boundaries, to provide or contract for
11 cleaning, maintenance, and other services to public and private
12 property;

13 (23) To produce and promote any tourism, recreational or
14 cultural activity or special event in the district by, but not
15 limited to, advertising, decoration of any public place in the
16 district, promotion of such activity and special events, and
17 furnishing music in any public place;

18 (24) To support business activity and economic development
19 in the district including, but not limited to, the promotion of
20 business activity, development and retention, and the recruitment
21 of developers and businesses;

22 (25) To provide or support training programs for employees
23 of businesses within the district;

24 (26) To provide refuse collection and disposal services
25 within the district;

1 (27) To contract for or conduct economic, planning,
2 marketing or other studies;

3 (28) To repair, restore, or maintain any abandoned cemetery
4 on public or private land within the district; and

5 (29) To carry out any other powers set forth in sections
6 67.1401 to 67.1571.

7 2. Each district which is located in a blighted area or
8 which includes a blighted area shall have the following
9 additional powers:

10 (1) Within its blighted area, to contract with any private
11 property owner to demolish and remove, renovate, reconstruct, or
12 rehabilitate any building or structure owned by such private
13 property owner; and

14 (2) To expend its revenues or loan its revenues pursuant to
15 a contract entered into pursuant to this subsection, provided
16 that the governing body of the municipality has determined that
17 the action to be taken pursuant to such contract is reasonably
18 anticipated to remediate the blighting conditions and will serve
19 a public purpose.

20 3. Each district shall annually reimburse the municipality
21 for the reasonable and actual expenses incurred by the
22 municipality to establish such district and review annual budgets
23 and reports of such district required to be submitted to the
24 municipality; provided that, such annual reimbursement shall not
25 exceed one and one-half percent of the revenues collected by the

1 district in such year.

2 4. Nothing in sections 67.1401 to 67.1571 shall be
3 construed to delegate to any district any sovereign right of
4 municipalities to promote order, safety, health, morals, and
5 general welfare of the public, except those such police powers,
6 if any, expressly delegated pursuant to sections 67.1401 to
7 67.1571.

8 5. The governing body of the municipality establishing the
9 district shall not decrease the level of publicly funded services
10 in the district existing prior to the creation of the district or
11 transfer the financial burden of providing the services to the
12 district unless the services at the same time are decreased
13 throughout the municipality, nor shall the governing body
14 discriminate in the provision of the publicly funded services
15 between areas included in such district and areas not so
16 included.

17 67.1545. 1. Any district [in a city with a population of
18 at least four hundred thousand located in more than one county]
19 formed as a political subdivision may impose by resolution a
20 district sales and use tax on all retail sales made in such
21 district which are subject to taxation pursuant to sections
22 144.010 to 144.525, RSMo, except sales of motor vehicles,
23 trailers, boats or outboard motors and sales to public utilities.
24 Any sales and use tax imposed pursuant to this section may be
25 imposed at a rate of one-eighth of one percent, one-fourth of one

1 percent, three-eighths of one percent, one-half of one percent or
2 one percent. Such district sales and use tax may be imposed for
3 any district purpose designated by the district in its ballot of
4 submission to its qualified voters; except that, no resolution
5 adopted pursuant to this section shall become effective unless
6 the board of directors of the district submits to the qualified
7 voters of the district, by mail-in ballot, a proposal to
8 authorize a sales and use tax pursuant to this section. If a
9 majority of the votes cast by the qualified voters on the
10 proposed sales tax are in favor of the sales tax, then the
11 resolution is adopted. If a majority of the votes cast by the
12 qualified voters are opposed to the sales tax, then the
13 resolution is void.

14 2. The ballot shall be substantially in the following form:

15 Shall the (insert name of district) Community
16 Improvement District impose a community improvement districtwide
17 sales and use tax at the maximum rate of (insert
18 amount) for a period of (insert number) years
19 from the date on which such tax is first imposed for the purpose
20 of providing revenue for (insert general
21 description of the purpose)?

22 [] YES

[] NO

23 If you are in favor of the question, place an "X" in the box
24 opposite "Yes". If you are opposed to the question, place an "X"

1 in the box opposite "No".

2 3. Within ten days after the qualified voters have approved
3 the imposition of the sales and use tax, the district shall, in
4 accordance with section 32.097, RSMo, notify the director of the
5 department of revenue. The sales and use tax authorized by this
6 section shall become effective on the first day of the second
7 calendar quarter after the director of the department of revenue
8 receives notice of the adoption of such tax.

9 4. The director of the department of revenue shall collect
10 any tax adopted pursuant to this section pursuant to section
11 32.087, RSMo.

12 5. In each district in which a sales and use tax is imposed
13 pursuant to this section, every retailer shall add such
14 additional tax imposed by the district to such retailer's sale
15 price, and when so added such tax shall constitute a part of the
16 purchase price, shall be a debt of the purchaser to the retailer
17 until paid and shall be recoverable at law in the same manner as
18 the purchase price.

19 6. In order to allow retailers to collect and report the
20 sales and use tax authorized by this section as well as all other
21 sales and use taxes required by law in the simplest and most
22 efficient manner possible, a district may establish appropriate
23 brackets to be used in the district imposing a tax pursuant to
24 this section in lieu of the brackets provided in section 144.285,
25 RSMo.

1 7. The penalties provided in sections 144.010 to 144.525,
2 RSMo, shall apply to violations of this section.

3 8. All revenue received by the district from a sales and
4 use tax imposed pursuant to this section which is designated for
5 a specific purpose shall be deposited into a special trust fund
6 and expended solely for such purpose. Upon the expiration of any
7 sales and use tax adopted pursuant to this section, all funds
8 remaining in the special trust fund shall continue to be used
9 solely for the specific purpose designated in the resolution
10 adopted by the qualified voters. Any funds in such special trust
11 fund which are not needed for current expenditures may be
12 invested by the board of directors pursuant to applicable laws
13 relating to the investment of other district funds.

14 9. A district may repeal by resolution any sales and use
15 tax imposed pursuant to this section before the expiration date
16 of such sales and use tax unless the repeal of such sales and use
17 tax will impair the district's ability to repay any liabilities
18 the district has incurred, moneys the district has borrowed or
19 obligation the district has issued to finance any improvements or
20 services rendered for the district.

21 67.1706. The metropolitan district shall have as its
22 [primary] duty the development, operation and maintenance of a
23 public system of interconnecting trails and parks throughout the
24 counties comprising the district. Nothing in this section shall
25 restrict the district's entering into and initiating projects

1 dealing with parks not necessarily connected to trails. The
2 metropolitan district shall supplement but shall not substitute
3 for the powers and responsibilities of the other parks and
4 recreation systems within the metropolitan district or other
5 conservation and environmental regulatory agencies and shall have
6 the power to contract with other parks and recreation systems as
7 well as with other public and private entities. Nothing in this
8 section shall give the metropolitan district authority to
9 regulate water quality, watershed or land use issues in the
10 counties comprising the district.

11 67.1754. The sales tax authorized in sections 67.1712 to
12 67.1721 shall be collected and allocated as follows:

13 (1) Fifty percent of the sales taxes collected from each
14 county shall be deposited in the metropolitan park and
15 recreational fund to be administered by the board of directors of
16 the district to pay costs associated with the establishment,
17 administration, operation and maintenance of public recreational
18 facilities, parks, and public recreational grounds associated
19 with the district. Costs for office administration beginning in
20 the second fiscal year of district operations may be up to but
21 shall not exceed fifteen percent of the amount deposited pursuant
22 to this subdivision;

23 (2) Fifty percent of the sales taxes collected from each
24 county shall be returned to the source county for park purposes,
25 except that forty percent of such fifty percent amount shall be

1 reserved for distribution to municipalities within the county in
2 the form of grant revenue sharing funds. Each county in the
3 district shall establish its own process for awarding the grant
4 proceeds to its municipalities for park purposes provided the
5 purposes of such grants are consistent with the purpose of the
6 district. In the case of a county of the first classification
7 with a charter form of government having a population of at least
8 nine hundred thousand inhabitants, such grant proceeds shall be
9 awarded to municipalities by a municipal grant commission as
10 described in section 67.1757.

11 67.2500. 1. The governing body of any city, town, or
12 village that is within any county with a charter form of
13 government and with more than two hundred fifty thousand but less
14 than three hundred fifty thousand inhabitants, may establish a
15 theater, cultural arts, and entertainment district in the manner
16 provided in section 67.2505.

17 2. Sections 67.2500 to 67.2530 shall be know as the
18 "Theater, Cultural Arts, and Entertainment District Act".

19 3. As used in sections 67.2500 to 67.2530, the following
20 terms mean:

21 (1) "District", a theater, cultural arts, and entertainment
22 district organized under this section;

23 (2) "Qualified electors", "qualified voters", or "voters",
24 registered voters residing within the district or subdistrict, or
25 proposed district or subdistrict, who have registered to vote

1 pursuant to chapter 115, RSMo, or, if there are no persons
2 eligible to be registered voters residing in the district or
3 subdistrict, proposed district or subdistrict, property owners,
4 including corporations and other entities, that are owners of
5 real property;

6 (3) "Registered voters", persons qualified and registered
7 to vote pursuant to chapter 115, RSMo; and

8 (4) "Subdistrict", a subdivision of a district, but not a
9 separate political subdivision, created for the purposes
10 specified in subsection 5 of section 67.2505.

11 67.2505. 1. A district may be created to fund, promote,
12 and provide educational, civic, musical, theatrical, cultural,
13 concerts, lecture series, and related or similar entertainment
14 events or activities, and to fund, promote, plan, design,
15 construct, improve, maintain, and operate public improvements,
16 transportation projects, and related facilities in the district.

17 2. A district is a political subdivision of the state.

18 3. The name of a district shall consist of a name chosen by
19 the original petitioners, preceding the words "theater, cultural
20 arts, and entertainment district".

21 4. The district shall include a minimum of fifty contiguous
22 acres.

23 5. Subdistricts shall be formed for the purpose of voting
24 upon proposals for the creation of the district or subsequent
25 proposed subdistrict, voting upon the question of imposing a

1 proposed sales tax, and for representation on the board of
2 directors, and for no other purpose.

3 6. Whenever the creation of a district is desired, one or
4 more registered voters from each subdistrict of the proposed
5 district, or one or more property owners who collectively own one
6 or more parcels of real estate comprising at least a majority of
7 the land situated in the proposed subdistricts within the
8 proposed district, may file a petition requesting the creation of
9 a district with the governing body of the city, town, or village
10 within which the proposed district is to be established. The
11 petition shall contain the following information:

12 (1) The name, address, and phone number of each petitioner
13 and the location of the real property owned by the petitioner;

14 (2) The name of the proposed district;

15 (3) A legal description of the proposed district, including
16 a map illustrating the district boundaries, which shall be
17 contiguous, and the division of the district into at least five,
18 but not more than fifteen, subdistricts that shall contain, or
19 are projected to contain upon full development of the
20 subdistricts, approximately equal populations;

21 (4) A statement indicating the number of directors to serve
22 on the board, which shall be not less than five or more than
23 fifteen;

24 (5) A request that the district be established;

25 (6) A general description of the activities that are

1 planned for the district;

2 (7) A proposal for a sales tax to fund the district
3 initially, pursuant to the authority granted in sections 67.2500
4 to 67.2530, together with a request that the imposition of the
5 sales tax be submitted to the qualified voters within the
6 district;

7 (8) A statement that the proposed district shall not be an
8 undue burden on any owner of property within the district and is
9 not unjust or unreasonable;

10 (9) A request that the question of the establishment of the
11 district be submitted to the qualified voters of the district;

12 (10) A signed statement that the petitioners are authorized
13 to submit the petition to the governing body; and

14 (11) Any other items the petitioners deem appropriate.

15 7. Upon the filing of a petition pursuant to this section,
16 the governing body of any city, town, or village described in
17 this section may pass a resolution containing the following
18 information:

19 (1) A description of the boundaries of the proposed
20 district and each subdistrict;

21 (2) The time and place of a hearing to be held to consider
22 establishment of the proposed district;

23 (3) The timeframe and manner for the filing of protests;

24 (4) The proposed sales tax rate to be voted upon within the
25 subdistricts of the proposed district;

1 (5) The proposed uses for the revenue to be generated by
2 the new sales tax; and

3 (6) Such other matters as the governing body may deem
4 appropriate.

5 8. Prior to the governing body certifying the question of
6 the district's creation and imposing a sales tax for approval by
7 the qualified electors, a hearing shall be held as provided by
8 this subsection. The governing body of the municipality
9 approving a resolution as set forth in subsection 7 of this
10 section shall:

11 (1) Publish notice of the hearing, which shall include the
12 information contained in the resolution cited in subsection 7 of
13 this section, on two separate occasions in at least one newspaper
14 of general circulation in the county where the proposed district
15 is located, with the first publication to occur not more than
16 thirty days before the hearing, and the second publication to
17 occur not more than fifteen days or less than ten days before the
18 hearing;

19 (2) Hear all protests and receive evidence for or against
20 the establishment of the proposed district; and

21 (3) Consider all protests, which determinations shall be
22 final.

23 The costs of printing and publication of the notice shall be paid
24 by the petitioners. If the district is organized pursuant to

1 sections 67.2500 to 67.2530, the petitioners may be reimbursed
2 for such costs out of the revenues received by the district.

3 9. Following the hearing, the governing body of any city,
4 town, or village within which the proposed district will be
5 located may order an election on the questions of the district
6 creation and sales tax funding for voter approval and certify the
7 questions to the municipal clerk. The election order shall
8 include the date on which the ballots will be mailed to qualified
9 electors, which shall be not sooner than the eighth Tuesday from
10 the issuance of the order. The election regarding the
11 incorporation of the district and the imposing of the sales tax
12 shall follow the procedure set forth in section 67.2520, and
13 shall be held pursuant to the order and certification by the
14 governing body. Only those subdistricts approving the question
15 of creating the district and imposing the sales tax shall become
16 part of the district.

17 10. If the results of the election conducted in accordance
18 with section 67.2520 show that a majority of the votes cast were
19 in favor of organizing the district and imposing the sales tax,
20 the governing body may establish the proposed district in those
21 subdistricts approving the question of creating the district and
22 imposing the sales tax, by adopting an ordinance to that effect.
23 The ordinance establishing the district shall contain the
24 following:

25 (1) The description of the boundaries of the district and

1 each subdistrict;

2 (2) A statement that a theater, cultural arts, and
3 entertainment district has been established;

4 (3) A declaration that the district is a political
5 subdivision of the state;

6 (4) The name of the district;

7 (5) The date on which the sales tax election in the
8 subdistricts was held, and the result of the election;

9 (6) The uses for any revenue generated by a sales tax
10 imposed pursuant to this section;

11 (7) A certification to the newly created district of the
12 election results, including the election concerning the sales
13 tax; and

14 (8) Such other matters as the governing body deems
15 appropriate.

16 11. Any subdistrict that does not approve the creation of
17 the district and imposing the sales tax shall not be a part of
18 the district and the sales tax shall not be imposed until after
19 the district board of directors has submitted another proposal
20 for the inclusion of the area into the district and such proposal
21 and the sales tax proposal are approved by a majority of the
22 qualified voters in the subdistrict voting thereon. Such
23 subsequent elections shall be conducted in accordance with
24 section 67.2520; provided, however, that the district board of
25 directors may place the question of the inclusion of a

1 subdistrict within a district and the question of imposing a
2 sales tax before the voters of a proposed subdistrict, and the
3 municipal clerk, or circuit clerk if the district is formed by
4 the circuit court, shall conduct the election. In subsequent
5 elections, the election judges shall certify the election results
6 to the district board of directors.

7 67.2510. As a complete alternative to the procedure
8 establishing a district set forth in section 67.2505, a circuit
9 court with jurisdiction over any city, town, or village that is
10 within any county with a charter form of government and with more
11 than two hundred fifty thousand but less than three hundred fifty
12 thousand inhabitants, may establish a theater, cultural arts, and
13 entertainment district in the manner provided in section 67.2515.

14 67.2515. 1. Whenever the creation of a theater, cultural
15 arts, and entertainment district is desired, one or more
16 registered voters from each subdistrict of the proposed district,
17 or if there are no registered voters in a subdistrict, one or
18 more property owners who collectively own one or more parcels of
19 real estate comprising at least a majority of the land situated
20 in the proposed subdistricts within the proposed district may
21 file a petition with the circuit court requesting the creation of
22 a theater, cultural arts, and entertainment district. The
23 petition shall contain the following information:

24 (1) The name, address, and phone number of each petitioner
25 and the location of the real property owned by the petitioner;

1 (2) The name of the proposed district;

2 (3) A legal description of the proposed district, including
3 a map illustrating the district boundaries, which shall be
4 contiguous, and the division of the district into at least five,
5 but not more than fifteen, subdistricts that shall contain, or
6 are projected to contain upon full development of the
7 subdistricts, approximately equal populations;

8 (4) A statement indicating the number of directors to serve
9 on the board, which shall be not less than five or more than
10 fifteen;

11 (5) A request that the district be established;

12 (6) A general description of the activities that are
13 planned for the district;

14 (7) A proposal for a sales tax to fund the district
15 initially, pursuant to the authority granted in sections 67.2500
16 to 67.2530, together with a request that the imposing of the
17 sales tax be submitted to the qualified voters within the
18 district;

19 (8) A statement that the proposed district shall not be an
20 undue burden on any owner of property within the district and is
21 not unjust or unreasonable;

22 (9) A request that the question of the establishment of the
23 district be submitted to the qualified voters of the district;

24 (10) A signed statement that the petitioners are authorized
25 to submit the petition to the circuit court; and

1 (11) Any other items the petitioners deem appropriate.

2 2. The circuit clerk of the county in which the petition is
3 filed pursuant to this section shall present the petition to the
4 judge, who shall thereupon set the petition for hearing not less
5 than thirty days nor more than forty days after the filing. The
6 judge shall cause publication of the notice of the hearing on two
7 separate occasions in at least one newspaper of general
8 circulation in the county where the proposed district is located,
9 with the first publication to occur not more than thirty days
10 before the hearing, and the second publication to occur not more
11 than fifteen days or less than ten days before the hearing. The
12 notice shall recite the following information:

13 (1) A description of the boundaries of the proposed
14 district and each subdistrict;

15 (2) The time and place of a hearing to be held to consider
16 establishment of the proposed district;

17 (3) The timeframe and manner for the filing of the
18 petitions or answers in the case;

19 (4) The proposed sales tax rate to be voted on within the
20 subdistricts of the proposed district;

21 (5) The proposed uses for the revenue generated by the new
22 sales tax; and

23 (6) Such other matters as the circuit court may deem
24 appropriate.

1 The costs of printing and publication of the notice shall be paid
2 by the petitioners. If the district is organized pursuant to
3 sections 67.2500 to 67.2530, the petitioners may be reimbursed
4 for such costs out of the revenues received by the district.

5 3. Any registered voter or owner of real property within
6 the proposed district may join in or file a petition supporting
7 or answer opposing the creation of the district and seeking a
8 judgment respecting these same issues; provided, however, that
9 all pleadings must be filed with the court no later than five
10 days before the case is heard.

11 4. The court shall hear the case without a jury. If the
12 court determines the petition is defective or the proposed
13 district or its plan of operation is unconstitutional, it shall
14 enter its judgment to that effect and shall refuse to incorporate
15 the district as requested in the pleadings. If the court
16 determines the petition is not legally defective and the proposed
17 district and plan of operation are not unconstitutional, the
18 court shall order an election on the questions of the district
19 creation and sales tax funding for voter approval and certify the
20 questions to the circuit clerk. The election order shall include
21 the date on which the ballots will be mailed to qualified
22 electors, which shall be not sooner than the eighth Tuesday from
23 the issuance of the order. The election regarding the
24 incorporation of the district and the imposing the sales tax
25 shall follow the procedure set forth in section 67.2520, and

1 shall be held pursuant to the order and certification by the
2 circuit judge. Only those subdistricts approving the question of
3 creating the district and imposing the sales tax shall become
4 part of the district.

5 5. If the results of the election conducted in accordance
6 with section 67.2520 show that a majority of the votes cast were
7 in favor of organizing the district and imposing the sales tax,
8 the circuit judge shall establish the proposed district in those
9 subdistricts approving the question of creating the district and
10 imposing the sales tax by issuing an order to that effect. The
11 court shall determine and declare the district organized and
12 incorporated and issue an order that includes the following:

13 (1) The description of the boundaries of the district and
14 each subdistrict;

15 (2) A statement that a theater, cultural arts, and
16 entertainment district has been established;

17 (3) A declaration that the district is a political
18 subdivision of the state;

19 (4) The name of the district;

20 (5) The date on which the sales tax election in the
21 subdistricts was held, and the result of the election;

22 (6) The uses for any revenue generated by a sales tax
23 imposed pursuant to this section;

24 (7) A certification to the newly created district of the
25 election results, including the election concerning the sales

1 tax; and

2 (8) Such other matters as the circuit court deems
3 appropriate.

4 6. Any subdistrict that does not approve the creation of
5 the district and imposing the sales tax shall not be a part of
6 the district and the sales tax shall not be imposed until after
7 the district board of directors has submitted another proposal
8 for the inclusion of the area into the district and such proposal
9 and the sales tax proposal are approved by a majority of the
10 qualified voters in the subdistrict voting thereon. Such
11 subsequent elections shall be conducted in accordance with
12 section 67.2520; provided, however, that the district board of
13 directors may place the question of the inclusion of a
14 subdistrict within a district and the question of imposing a
15 sales tax in the proposed subdistrict before the voters of a
16 proposed subdistrict, and the circuit clerk shall conduct the
17 subsequent election. In subsequent elections, the election
18 judges shall certify the election results to the district board
19 of directors.

20 7. Any party having filed a petition or answer to a
21 petition may appeal the circuit court's order or judgment in the
22 same manner as provided for other appeals. Any order either
23 refusing to incorporate the district or incorporating the
24 district shall be a final judgment for purposes of appeal.

25 67.2520. 1. If a governing body or circuit court judge has

1 certified the question regarding the district creation and sales
2 tax funding for voter approval, the municipal clerk in which the
3 district is located, or the circuit clerk if the order and
4 certification has been by a circuit judge, shall conduct the
5 election. The questions shall be submitted to the qualified
6 voters of each subdistrict within the district boundaries who
7 have filed an application pursuant to this section. The
8 municipal clerk, or the circuit clerk if the district is being
9 formed by the circuit court, shall publish notice of the election
10 in at least one newspaper of general circulation in the county
11 where the proposed district is located, with the publication to
12 occur not more than fifteen days but not less than ten days
13 before the date when applications for ballots will be accepted.
14 The notice shall include a description of the district
15 boundaries, the timeframe and manner of applying for a ballot,
16 the questions to be voted upon, and where and when applications
17 for ballots will be accepted. The municipal clerk, or circuit
18 clerk if the district is being formed by the circuit court, shall
19 also send a notice of the election to all registered voters in
20 the proposed district, which shall include the information in the
21 published notice. The costs of printing and publication of the
22 notice, and mailing of the notices to registered voters, shall be
23 paid by the petitioners. If the district is organized pursuant
24 to sections 67.2500 to 67.2530, the petitioners may be reimbursed
25 for such costs out of the revenues received by the district.

1 2. For elections held in subdistricts pursuant to this
2 section, if all the owners of property in a subdistrict joined in
3 the petition for formation of the district, such owners may cast
4 their ballot by unanimous petition approving any measure
5 submitted to them as subdistrict voters pursuant to this section.
6 Each owner shall receive one vote per acre owned. Fractional
7 votes shall be allowed. The petition shall be submitted to the
8 municipal clerk, or the circuit court clerk if the district is
9 being formed by the circuit court, who shall verify the
10 authenticity of all signatures thereon. The filing of a
11 unanimous petition shall constitute an election in the
12 subdistrict under this section and the results of said election
13 shall be entered pursuant to this section.

14 3. The sales tax shall be not more than one-half of one
15 percent on all retail sales within the district, which are
16 subject to taxation pursuant to section 67.2530, to fund,
17 promote, and provide educational, civic, musical, theatrical,
18 cultural, concerts, lecture series, and related or similar
19 entertainment events or activities, and to fund, promote, plan,
20 design, construct, improve, maintain, and operate public
21 improvements, transportation projects, and related facilities in
22 the district.

23 4. Application for a ballot shall be made as provided in
24 this subsection:

25 (1) Persons entitled to apply for a ballot in an election

1 shall be:

2 (a) A resident registered voter of the district; or

3 (b) If there are no registered voters in a subdistrict, a
4 person, including a corporation or other entity, which owns real
5 property within the subdistrict. Each voter which is not an
6 individual shall determine how to cast its vote as provided for
7 in its articles of incorporation, articles of organization,
8 articles of partnership, bylaws, or other document which sets
9 forth an appropriate mechanism for the determination of the
10 entity's vote. If a voter has no such mechanism, then its vote
11 shall be cast as determined by a majority of the persons who run
12 the day-to-day affairs of the voter. Each property owner shall
13 receive one vote;

14 (2) Only persons entitled to apply for a ballot in
15 elections pursuant to this subsection shall apply. Such persons
16 shall apply with the municipal clerk, or the circuit clerk if the
17 district is formed by the circuit court. Each person applying
18 shall provide:

19 (a) Such person's name, address, mailing address, and phone
20 number;

21 (b) An authorized signature; and

22 (c) Evidence that such person is entitled to vote. Such
23 evidence shall be a copy of:

24 a. For resident individuals, proof of registration from the
25 election authority;

1 b. For owners of real property, a tax receipt or deed or
2 other document which evidences an equitable ownership, and
3 identifies the real property by location;

4 (3) Applications for ballot applications shall be made not
5 later than the fourth Tuesday before the ballots are mailed to
6 qualified electors. The ballot of submission shall be in
7 substantially the following form:

8 "Shall there be organized in (here specifically
9 describe the proposed district boundaries), within the state of
10 Missouri, a district, to be known as the "..... Theater,
11 Cultural Arts, and Entertainment District" for the purpose of
12 funding, promoting, and providing educational, civic, musical,
13 theatrical, cultural, concerts, lecture series, and related or
14 similar entertainment events or activities, and funding,
15 promoting, planning, designing, constructing, improving,
16 maintaining, and operating public improvements, transportation
17 projects, and related facilities in the district?

18 [] YES

[] NO

19 If you are in favor of the question, place an "X" in the box
20 opposite "YES". If you are opposed to the question, place an "X"
21 in the box opposite "NO".

22 Shall the (name of district) impose a sales tax
23 of (insert rate) to fund, promote, and provide
24 educational, civic, musical, theatrical, cultural, concerts,

lecture series, and related or similar entertainment events or
activities, and to fund, promote, plan, design, construct,
improve, maintain, and operate public improvements,
transportation projects, and related facilities in the district?

[] YES

[] NO

If you are in favor of the question, place an "X" in the box
opposite "YES". If you are opposed to the question, place an "X"
in the box opposite "NO";

(4) Not sooner than the fourth Tuesday after the deadline
for applying for ballots, the municipal clerk, or the circuit
clerk if the district is being formed by the circuit court, shall
mail a ballot to each qualified voter who applied for a ballot
pursuant to this subsection along with a return addressed
envelope directed to the municipal clerk or the circuit clerk's
office, with a sworn affidavit on the reverse side of such
envelope for the voter's signature. Such affidavit shall be in
the following form:

"I hereby declare under penalties of perjury that I am
qualified to vote, or to affix my authorized signature in the
name of an entity which is entitled to vote, in this election.

Authorized Signature

Printed Name of Voter Signature of notary or other officer
authorized to administer oaths.

..... Mailing Address of Voter (if different)
Subscribed and sworn to before me this day
of....., 20.."

(5) Each qualified voter shall have one vote, except as
provided for in this section. Each voted ballot shall be signed
with the authorized signature as provided for in this subsection;

(6) Voted ballots shall be returned to the municipal clerk,
or the clerk of the circuit court if the district is being formed
by the circuit court, by mail or hand delivery no later than 5:00
p.m. on the fourth Tuesday after the date for mailing the
ballots. The municipal clerk, or circuit clerk if the district
is being formed by the circuit court, shall transmit all voted
ballots to a board of judges of not less than four, with an equal
number from each of the two major political parties. The judges
shall be selected by the city, town, or village, or the circuit
clerk, from lists compiled by the county election authority.
Upon receipt of the voted ballots the judges shall verify the
authenticity of the ballots, canvass the votes, and certify the
results. Certification by the election judges shall be final and
shall be immediately transmitted to the governing body of the
city, town, or village for further action, or the circuit judge
for further action if the district is being formed by the circuit
court. Any voter who applied for such election may contest the
result in the same manner as provided in chapter 115, RSMo.

67.2525. 1. Each member of the board of directors shall

1 have the following qualifications:

2 (1) As to those subdistricts in which there are registered
3 voters, a resident registered voter in the subdistrict that he or
4 she represents, or be a property owner or, as to those
5 subdistricts in which there are not registered voters who are
6 residents, a property owner or representative of a property owner
7 in the subdistrict he or she represents;

8 (2) Be at least twenty-one years of age and a registered
9 voter in the district.

10 2. The district shall be subdivided into at least five, but
11 not more than fifteen subdistricts, which shall be represented by
12 one representative on the district board of directors. All board
13 members shall have terms of four years, including the initial
14 board of directors. All members shall take office upon being
15 appointed and shall remain in office until a successor is
16 appointed by the mayor or chairman of the municipality in which
17 the district is located, or elected by the property owners in
18 those subdistricts without registered voters.

19 3. For those subdistricts which contain one or more
20 registered voters, the mayor or chairman of the city, town, or
21 village shall, with the consent of the governing body, appoint a
22 registered voter residing in the subdistrict to the board of
23 directors.

24 4. For those subdistricts which contain no registered
25 voters, the property owners who collectively own one or more

1 parcels of real estate comprising more than half of the land
2 situated in each subdistrict shall meet and shall elect a
3 representative to serve upon the board of directors. The clerk
4 of the city, town, or village in which the petition was filed
5 shall, unless waived in writing by all property owners in the
6 subdistrict, give notice by causing publication to be made once a
7 week for two consecutive weeks in a newspaper of general
8 circulation in the county, the last publication of which shall be
9 at least ten days before the day of the meeting required by this
10 section, to call a meeting of the owners of real property within
11 the subdistrict at a day and hour specified in a public place in
12 the city, town, or village in which the petition was filed for
13 the purpose of electing members of the board of directors.

14 5. The property owners, when assembled, shall organize by
15 the election of a temporary chairman and secretary of the meeting
16 who shall conduct the election. An election shall be conducted
17 for each subdistrict, with the eligible property owners voting in
18 that subdistrict. At the election, each acre of real property
19 within the subdistrict shall represent one share, and each owner,
20 including corporations and other entities, may have one vote in
21 person or for every acre of real property owned by such person
22 within the subdistrict. Each voter which is not an individual
23 shall determine how to cast its vote as provided for in its
24 articles of incorporation, articles of organization, articles of
25 partnership, bylaws, or other document which sets forth an

1 appropriate mechanism for the determination of the entity's vote.
2 If a voter has no such mechanism, then its vote shall be cast as
3 determined by a majority of the persons who run the day-to-day
4 affairs of the voter. The results of the meeting shall be
5 certified by the temporary chairman and secretary to the
6 municipal clerk if the district is established by a municipality
7 described in this section, or to the circuit clerk if the
8 district is established by a circuit court.

9 6. Successor boards shall be appointed or elected,
10 depending upon the presence or absence of resident registered
11 voters, by the mayor or chairman of a city, town, or village
12 described in this section, or the property owners as set forth
13 above; provided, however, that elections held by the property
14 owners after the initial board is elected shall be certified to
15 the municipal clerk of the city, town, or village where the
16 district is located and the board of directors of the district.

17 7. Should a vacancy occur on the board of directors, the
18 mayor or chairman of the city, town, or village if there are
19 registered voters within the subdistrict, or a majority of the
20 owners of real property in a subdistrict if there are not
21 registered voters in the subdistrict, shall have the authority to
22 appoint or elect, as set forth in this section, an interim
23 director to complete any unexpired term of a director caused by
24 resignation or disqualification.

25 8. The board shall possess and exercise all of the

1 district's legislative and executive powers, including:

2 (1) The power to fund, promote and provide educational,
3 civic, musical, theatrical, cultural, concerts, lecture series,
4 and related or similar entertainment events or activities, and
5 fund, promote, plan, design, construct, improve, maintain, and
6 operate public improvements, transportation projects, and related
7 facilities within the district;

8 (2) The power to accept and disburse tax or other revenue
9 collected in the district; and

10 (3) The power to receive property by gift or otherwise.

11 9. Within thirty days after the selection of the initial
12 directors, the board shall meet. At its first meeting and
13 annually thereafter the board shall elect a chairman from its
14 members.

15 10. The board shall appoint an executive director, district
16 secretary, treasurer, and such other officers or employees as it
17 deems necessary.

18 11. At the first meeting, the board, by resolution, shall
19 define the first and subsequent fiscal years of the district, and
20 shall adopt a corporate seal.

21 12. A simple majority of the board shall constitute a
22 quorum. If a quorum exists, a majority of those voting shall
23 have the authority to act in the name of the board, and approve
24 any board resolution.

25 13. At the first meeting, the board, by resolution, shall

1 receive the certification of the election regarding the sales
2 tax, and may impose the sales tax in all subdistricts approving
3 the imposing sales tax. In those subdistricts that approve the
4 sales tax, the sales tax shall become effective on the first day
5 of the first calendar quarter immediately following the action by
6 the district board of directors imposing the tax.

7 14. Each director shall devote such time to the duties of
8 the office as the faithful discharge thereof and may require and
9 be reimbursed for his or her actual expenditures in the
10 performance of his or her duties on behalf of the district.
11 Directors may be compensated, but such compensation shall not
12 exceed one hundred dollars per month.

13 15. In addition to all other powers granted by sections
14 67.2500 to 67.2530, the district shall have the following general
15 powers:

16 (1) To sue and be sued in its own name, and to receive
17 service of process, which shall be served upon the district
18 secretary;

19 (2) To fix compensation of its employees and contractors;

20 (3) To enter into contracts, franchises, and agreements
21 with any person or entity, public or private, affecting the
22 affairs of the district, including contracts with any
23 municipality, district, or state, or the United States, and any
24 of their agencies, political subdivisions, or instrumentalities,
25 for the funding, including without limitation, interest rate

1 exchange or swap agreements, planning, development, construction,
2 acquisition, maintenance, or operation of a district facility or
3 to assist in such activity;

4 (4) To acquire, develop, construct, equip, transfer,
5 donate, lease, exchange, mortgage, and encumber real and personal
6 property in furtherance of district purposes;

7 (5) To collect and disburse funds for its activities;

8 (6) To collect taxes and other revenues;

9 (7) To borrow money and incur indebtedness and evidence the
10 same by certificates, notes, bonds, debentures, or refunding of
11 any such obligations for the purpose of paying all or any part of
12 the cost of land, construction, development, or equipping of any
13 facilities or operations of the district;

14 (8) To own or lease real or personal property for use in
15 connection with the exercise of powers pursuant to this
16 subsection;

17 (9) To provide for the election or appointment of officers,
18 including a chairman, treasurer, and secretary. Officers shall
19 not be required to be residents of the district, and one officer
20 may hold more than one office;

21 (10) To hire and retain agents, employees, engineers, and
22 attorneys;

23 (11) To enter into entertainment contracts binding the
24 district and artists, agencies, or performers, management
25 contracts, contracts relating to the booking of entertainment and

1 the sale of tickets, and all other contracts which relate to the
2 purposes of the district;

3 (12) To contract with a local government, a corporation,
4 partnership, or individual regarding funding, promotion,
5 planning, designing, constructing, improving, maintaining, or
6 operating a project or to assist in such activity;

7 (13) To contract for transfer to a city, town, or village
8 such district facilities and improvements free of cost or
9 encumbrance on such terms set forth by contract;

10 (14) To exercise such other powers necessary or convenient
11 for the district to accomplish its purposes which are not
12 inconsistent with its express powers.

13 16. A district may at any time authorize or issue notes,
14 bonds, or other obligations for any of its powers or purposes.
15 Such notes, bonds, or other obligations:

16 (1) Shall be in such amounts as deemed necessary by the
17 district, including costs of issuance thereof;

18 (2) Shall be payable out of all or any portion of the
19 revenues or other assets of the district;

20 (3) May be secured by any property of the district which
21 may be pledged, assigned, mortgaged, or otherwise encumbered for
22 payment;

23 (4) Shall be authorized by resolution of the district, and
24 if issued by the district, shall bear such date or dates, and
25 shall mature at such time or times, but not in excess of forty

1 years, as the resolution shall specify;

2 (5) Shall be in such denomination, bear interest at such
3 rates, be in such form, be issued as current interest bonds,
4 compound interest bonds, variable rate bonds, convertible bonds,
5 or zero coupon bonds, be issued in such manner, be payable in
6 such place or places and subject to redemption as such resolution
7 may provide; and

8 (6) May be sold at either public or private sale, at such
9 interest rates, and at such price or prices as the district shall
10 determine.

11 The provisions of this subsection are applicable to the district
12 notwithstanding the provisions of section 108.170, RSMo.

13 67.2530. 1. Any note, bond, or other indebtedness of the
14 district may be refunded at any time by the district by issuing
15 refunding bonds in such amount as the district may deem
16 necessary. Such bonds shall be subject to, and shall have the
17 benefit of the foregoing provisions regarding notes, bonds, and
18 other obligations. Without limiting the generality of the
19 foregoing, refunding bonds may include amounts necessary to
20 finance any premium, unpaid interest, and costs of issuance in
21 connection with the refunding bonds. Any such refunding may be
22 effected whether the bonds to be refunded then shall have matured
23 or thereafter shall mature, either by sale of the refunding bonds
24 and the application of the proceeds thereof to the payment of the

1 obligations being refunded or the exchange of the refunding bonds
2 for the obligations being refunded with the consent of the
3 holders of the obligations being refunded.

4 2. Notes, bonds, or other indebtedness of the district
5 shall be exclusively the responsibility of the district payable
6 solely out of the district funds and property and shall not
7 constitute a debt or liability of the state of Missouri or any
8 agency or political subdivision of the state. Any notes, bonds,
9 or other indebtedness of the district shall state on their face
10 that they are not obligations of the state of Missouri or any
11 agency or political subdivision thereof other than the district.

12 3. Any district may by resolution impose a district sales
13 tax of up to one half of one percent on all retail sales made in
14 such district that are subject to taxation pursuant to the
15 provisions of sections 144.010 to 144.525, RSMo. Upon voter
16 approval, and receiving the necessary certifications from the
17 governing body of the municipality in which the district is
18 located, or from the circuit court if the district was formed by
19 the circuit court, the board of directors shall have the power to
20 impose a sales tax at its first meeting, or any meeting
21 thereafter. Voter approval of the question of the imposing sales
22 tax shall be in accordance with section 67.2520. The sales tax
23 shall become effective in those subdistricts that approve the
24 sales tax on the first day of the first calendar quarter
25 immediately following the passage of a resolution by the board of

1 directors imposing the sales tax.

2 4. In each district in which a sales tax has been imposed
3 in the manner provided by this section, every retailer shall add
4 the tax imposed by the district pursuant to this section to the
5 retailer's sale price, and when so added, such tax shall
6 constitute a part of the price, shall be a debt of the purchaser
7 to the retailer until paid, and shall be recoverable at law in
8 the same manner as the purchase price.

9 5. In order to permit sellers required to collect and
10 report the sales tax authorized by this section to collect the
11 amount required to be reported and remitted, but not to change
12 the requirements of reporting or remitting tax or to serve as a
13 levy of the tax, and in order to avoid fractions of pennies, the
14 district may establish appropriate brackets which shall be used
15 in the district imposing a tax pursuant to this section in lieu
16 of those brackets provided in section 144.285, RSMo.

17 6. All revenue received by a district from the sales tax
18 authorized by this section shall be deposited in a special trust
19 fund and shall be used solely for the purposes of the district.
20 Any funds in such special trust fund which are not needed for the
21 district's current expenditures may be invested by the district
22 board of directors in accordance with applicable laws relating to
23 the investment of other district funds.

24 7. The sales tax may be imposed at a rate of up to one half
25 of one percent on the receipts from the sale at retail of all

1 tangible personal property or taxable services at retail within
2 the district adopting such tax, if such property and services are
3 subject to taxation by the state of Missouri pursuant to the
4 provisions of sections 144.010 to 144.525, RSMo. Any district
5 sales tax imposed pursuant to this section shall be imposed at a
6 rate that shall be uniform throughout the subdistricts approving
7 the sales tax.

8 8. The resolution imposing the sales tax pursuant to this
9 section shall impose upon all sellers a tax for the privilege of
10 engaging in the business of selling tangible personal property or
11 rendering taxable services at retail to the extent and in the
12 manner provided in sections 144.010 to 144.525, RSMo, and the
13 rules and regulations of the director of revenue issued pursuant
14 thereto; except that the rate of the tax shall be the rate
15 imposed by the resolution as the sales tax and the tax shall be
16 reported and returned to and collected by the district.

17 9. (1) On and after the effective date of any sales tax
18 imposed pursuant to this section, the district shall perform all
19 functions incident to the administration, collection,
20 enforcement, and operation of the tax. The sales tax imposed
21 pursuant to this section shall be collected and reported upon
22 such forms and under such administrative rules and regulations as
23 may be prescribed by the district.

24 (2) All such sales taxes collected by the district shall be
25 deposited by the district in a special fund to be expended for

1 the purposes authorized in this section. The district shall keep
2 accurate records of the amount of money which was collected
3 pursuant to this section, and the records shall be open to the
4 inspection of officers of each district and the general public.

5 (3) The district may contract with the municipality that
6 the district is within for the municipality to collect any
7 revenue received by the district and, after deducting the cost of
8 such collection, but not to exceed one percent of the total
9 amount collected, deposit such revenue in a special trust
10 account. Such revenue and interest may be applied by the
11 municipality to expenses, costs, or debt service of the district
12 at the direction of the district as set forth in a contract
13 between the municipality and the district.

14 10. (1) All applicable provisions contained in sections
15 144.010 to 144.525, RSMo, governing the state sales tax, sections
16 32.085 and 32.087, RSMo, and section 32.057, RSMo, the uniform
17 confidentiality provision, shall apply to the collection of the
18 tax imposed by this section, except as modified in this section.

19 (2) All exemptions granted to agencies of government,
20 organizations, persons, and to the sale of certain articles and
21 items of tangible personal property and taxable services pursuant
22 to the provisions of sections 144.010 to 144.525, RSMo, are
23 hereby made applicable to the imposition and collection of the
24 tax imposed by this section.

25 (3) The same sales tax permit, exemption certificate, and

1 retail certificate required by sections 144.010 to 144.525, RSMo,
2 for the administration and collection of the state sales tax
3 shall satisfy the requirements of this section, and no additional
4 permit or exemption certificate or retail certificate shall be
5 required; except that the district may prescribe a form of
6 exemption certificate for an exemption from the tax imposed by
7 this section.

8 (4) All discounts allowed the retailer pursuant to the
9 provisions of the state sales tax laws for the collection of and
10 for payment of taxes pursuant to such laws are hereby allowed and
11 made applicable to any taxes collected pursuant to the provisions
12 of this section.

13 (5) The penalties provided in section 32.057, RSMo, and
14 sections 144.010 to 144.525, RSMo, for violation of those
15 sections are hereby made applicable to violations of this
16 section.

17 (6) For the purpose of a sales tax imposed by a resolution
18 pursuant to this section, all retail sales shall be deemed to be
19 consummated at the place of business of the retailer unless the
20 tangible personal property sold is delivered by the retailer or
21 the retailer's agent to an out-of-state destination or to a
22 common carrier for delivery to an out-of-state destination. In
23 the event a retailer has more than one place of business in this
24 state which participates in the sale, the sale shall be deemed to
25 be consummated at the place of business of the retailer where the

1 initial order for the tangible personal property is taken, even
2 though the order must be forwarded elsewhere for acceptance,
3 approval of credit, shipment, or billing. A sale by a retailer's
4 employee shall be deemed to be consummated at the place of
5 business from which the employee works.

6 (7) Subsequent to the initial approval by the voters and
7 implementation of a sales tax in the district, the rate of the
8 sales tax may be increased, but not to exceed a rate of one-half
9 of one percent on retail sales as provided in this subsection.
10 The election shall be conducted in accordance with section
11 67.2520; provided, however, that the district board of directors
12 may place the question of the increase of the sales tax before
13 the voters of the district by resolution, and the municipal clerk
14 of the city, town, or village which originally conducted the
15 incorporation of the district, or the circuit clerk of the court
16 which originally conducted the incorporation of the district,
17 shall conduct the subsequent election. In subsequent elections,
18 the election judges shall certify the election results to the
19 district board of directors. The ballot of submission shall be
20 in substantially the following form:

21 "Shall (name of district) increase the
22 (insert amount) percent district sales tax now
23 in effect to..... (insert amount) in the
24 (name of district)?

25 [] YES [] No

1 If you are in favor of the question, place an "X" in the box
2 opposite "YES". If you are opposed to the question, place an "X"
3 in the box opposite "NO".

4 If a majority of the votes cast on the proposal by the qualified
5 voters of the district voting thereon are in favor of the
6 increase, the increase shall become effective December
7 thirty-first of the calendar year in which such increase was
8 approved.

9 11. (1) There shall not be any election as provided for in
10 this section while the district has any financing or other
11 obligations outstanding.

12 (2) The board, when presented with a petition signed by at
13 least one-third of the registered voters in a district that voted
14 in the last gubernatorial election, or signed by at least
15 two-thirds of property owners of the district, calling for an
16 election to dissolve and repeal the tax shall submit the question
17 to the voters using the same procedure by which the imposing tax
18 was voted. The ballot of submission shall be in substantially
19 the following form:

20 "Shall (name of district) dissolve and
21 repeal the (insert amount) percent district
22 sales tax now in effect in the (name of
23 district)?

24 [] YES

[] NO

1 If you are in favor of the question, place an "X" in the box
2 opposite "YES". If you are opposed to the question, place an "X"
3 in the box opposite "NO".

4 Such subsequent elections for the repeal of the sales tax shall
5 be conducted in accordance with section 67.2520; provided,
6 however, that the district board of directors may place the
7 question of the repeal of the sales tax before the voters of the
8 district, and the municipal clerk of the city, town, or village
9 which originally conducted the incorporation of the district, or
10 the circuit clerk of the court which originally conducted the
11 incorporation of the district shall conduct the subsequent
12 election. In subsequent elections the election judges shall
13 certify the election results to the district board of directors.

14 (3) If a majority of the votes cast on the proposal by the
15 qualified voters of the district voting thereon are in favor of
16 repeal, that repeal shall become effective December thirty-first
17 of the calendar year in which such repeal was approved or after
18 the repayment of the district's indebtedness, whichever occurs
19 later.

20 12. (1) At such time as the board of directors of the
21 district determines that further operation of the district is not
22 in the best interests of the inhabitants of the district, and
23 that the district should dissolve, the board shall submit for a
24 vote in an election held throughout the district the question of

whether the district should be abolished. The question shall be submitted in substantially the following form:

"Shall the theater, cultural arts, and entertainment district be abolished?

[] YES

[] NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

(2) The district board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against the district, while the district liabilities exceed its assets, while indebtedness of the district is outstanding, or while the district is insolvent, in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting the question to abolish the district to a vote of the entire district, the state auditor shall audit the district to determine the financial status of the district, and whether the district may be abolished pursuant to law. The vote on the abolition of the district shall be conducted by the municipal clerk of the city, town, or village in which the district is located. The procedure shall be the same as in section 67.2520, except that the question shall be determined by the qualified voters of the entire district. No individual subdistrict may be abolished, except at such time as the district

1 is abolished.

2 (3) While the district still exists, it shall continue to
3 accrue all revenues to which it is entitled at law.

4 (4) Upon receipt by the board of directors of the district
5 of the certification by the city, town, or village in which the
6 district is located that the majority of those voting within the
7 entire district have voted to abolish the district, and if the
8 state auditor has determined that the district's financial
9 condition is such that it may be abolished pursuant to law, then
10 the board of directors of the district shall:

11 (a) Sell any remaining district real or personal property
12 it wishes, and then transfer the proceeds and any other real or
13 personal property owned by the district to the city, town, or
14 village in which the district is located, including revenues due
15 and owing the district, for its further use and disposition;

16 (b) Terminate the employment of any remaining district
17 employees, and otherwise conclude its affairs;

18 (c) At a public meeting of the district, declare by a
19 resolution of the board of directors passed by a majority vote
20 that the district has been abolished effective that date;

21 (d) Cause copies of that resolution under seal to be filed
22 with the secretary of state and the city, town, or village in
23 which the district is located. Upon the completion of the final
24 act specified in this subsection, the legal existence of the
25 district shall cease.

1 (5) The legal existence of the district shall not cease for
2 a period of two years after voter approval of the abolition.

3 71.620. 1. Hereafter no person following for a livelihood
4 the profession or calling of minister of the gospel, duly
5 accredited Christian Science practitioner, teacher, professor in
6 a college, priest, lawyer, certified public accountant, dentist,
7 chiropractor, optometrist, chiropodist, physician or surgeon in
8 this state shall be taxed or made liable to pay any municipal or
9 other corporation tax or license fee of any description whatever
10 for the privilege of following or carrying on such profession or
11 calling, and, after December 31, 2003, no investment funds
12 service corporation, as defined in section 143.451, RSMo, may be
13 required to pay, or shall be taxed or made liable to pay any
14 municipal or other corporation tax or license fee of any
15 description whatever for the privilege of following or carrying
16 on its business or occupation, in excess of or in an aggregate
17 amount exceeding twenty-five thousand dollars annually, any law,
18 ordinance or charter to the contrary notwithstanding.

19 2. No person following for a livelihood the profession of
20 insurance agent or broker, veterinarian, architect, professional
21 engineer, land surveyor, auctioneer, or real estate broker or
22 salesman in this state shall be taxed or made liable to pay any
23 municipal or other corporation tax or license fee for the
24 privilege of following or carrying on his or her profession by a
25 municipality unless that person maintains a business office

1 within that municipality.

2 3. Notwithstanding any other provision of law to the
3 contrary, after September 1, 2004, no village with less than one
4 thousand three hundred inhabitants shall impose a business
5 license tax in excess of [ten] fifteen thousand dollars per
6 license.

7 94.270. 1. The mayor and board of aldermen shall have
8 power and authority to regulate and to license and to levy and
9 collect a license tax on auctioneers, druggists, hawkers,
10 peddlers, banks, brokers, pawnbrokers, merchants of all kinds,
11 grocers, confectioners, restaurants, butchers, taverns, hotels,
12 public boardinghouses, billiard and pool tables and other tables,
13 bowling alleys, lumber dealers, real estate agents, loan
14 companies, loan agents, public buildings, public halls, opera
15 houses, concerts, photographers, bill posters, artists, agents,
16 porters, public lecturers, public meetings, circuses and shows,
17 for parades and exhibitions, moving picture shows, horse or
18 cattle dealers, patent right dealers, stockyards, inspectors,
19 gaugers, mercantile agents, gas companies, insurance companies,
20 insurance agents, express companies, and express agents,
21 telegraph companies, light, power and water companies, telephone
22 companies, manufacturing and other corporations or institutions,
23 automobile agencies, and dealers, public garages, automobile
24 repair shops or both combined, dealers in automobile accessories,
25 gasoline filling stations, soft drink stands, ice cream stands,

1 ice cream and soft drink stands combined, soda fountains, street
2 railroad cars, omnibuses, drays, transfer and all other vehicles,
3 traveling and auction stores, plumbers, and all other business,
4 trades and avocations whatsoever, and fix the rate of carriage of
5 persons, drayage and cartage of property; and to license, tax,
6 regulate and suppress ordinaries, money brokers, money changers,
7 intelligence and employment offices and agencies, public
8 masquerades, balls, street exhibitions, dance houses, fortune
9 tellers, pistol galleries, corn doctors, private venereal
10 hospitals, museums, menageries, equestrian performances,
11 horoscopic views, telescopic views, lung testers, muscle
12 developers, magnifying glasses, ten pin alleys, ball alleys,
13 billiard tables, pool tables and other tables, theatrical or
14 other exhibitions, boxing and sparring exhibitions, shows and
15 amusements, tippling houses, and sales of unclaimed goods by
16 express companies or common carriers, auto wrecking shops and
17 junk dealers; to license, tax and regulate hackmen, draymen,
18 omnibus drivers, porters and all others pursuing like
19 occupations, with or without vehicles, and to prescribe their
20 compensation; and to regulate, license and restrain runners for
21 steamboats, cars, and public houses; and to license ferries, and
22 to regulate the same and the landing thereof within the limits of
23 the city, and to license and tax auto liveries, auto drays and
24 jitneys.

25 2. Notwithstanding any other law to the contrary, no city

1 of the fourth classification with more than eight hundred but
2 less than nine hundred inhabitants and located in any county with
3 a charter form of government and with more than one million
4 inhabitants shall levy or collect a license fee on hotels or
5 motels in an amount in excess of twenty-seven dollars per room
6 per year. No hotel or motel in such city shall be required to
7 pay a license fee in excess of that amount, and any license fee
8 in such city that exceeds the limitations of this subsection
9 shall automatically be reduced to comply with this subsection.

10 3. Notwithstanding any other law to the contrary, no city
11 of the fourth classification with more than four thousand one
12 hundred but less than four thousand two hundred inhabitants and
13 located in any county with a charter form of government and with
14 more than one million inhabitants shall levy or collect a license
15 fee on hotels or motels in an amount in excess of thirteen
16 dollars and fifty cents per room per year. No hotel or motel in
17 such city shall be required to pay a license fee in excess of
18 that amount, and any license fee in such city that exceeds the
19 limitations of this subsection shall automatically be reduced to
20 comply with this subsection.

21 94.578. 1. In addition to the sales tax authorized in
22 section 94.577, the governing body of any home rule city with
23 more than one hundred fifty-one thousand five hundred but less
24 than one hundred fifty-one thousand six hundred inhabitants is
25 hereby authorized to impose, by order or ordinance, a sales tax

1 on all retail sales made within the city which are subject to
2 sales tax under chapter 144, RSMo. The tax authorized in this
3 section may be imposed at a rate of one-eighth, one-fourth,
4 three-eighths, or one-half of one percent, but shall not exceed
5 one-half of one percent, shall not be imposed for longer than
6 three years, and shall be imposed solely for the purpose of
7 funding the construction, operation, and maintenance of capital
8 improvements in the city's center city. The governing body may
9 issue bonds for the funding of such capital improvements, which
10 will be retired by the revenues received from the sales tax
11 authorized by this section. The order or ordinance shall not
12 become effective unless the governing body of the city submits to
13 the voters residing within the city at a state or municipal
14 general, primary, or special election a proposal to authorize the
15 governing body of the city to impose a tax under this section.
16 The tax authorized in this section shall be in addition to all
17 other sales taxes imposed by law, and shall be stated separately
18 from all other charges and taxes.

19 2. The ballot submission for the tax authorized in this
20 section shall be in substantially the following form:

21 Shall (insert the name of the city) impose a sales
22 tax at a rate of(insert rate of percent) percent for a
23 capital improvements purposes in the city's center city for a
24 period of (insert number of years, not to exceed three)
25 years?

1 ☐ YES

☐ NO

2 If a majority of the votes cast on the question by the qualified
3 voters voting thereon are in favor of the question, then the tax
4 shall become effective on the first day of the second calendar
5 quarter after the director of revenue receives notice of the
6 adoption of the sales tax. If a majority of the votes cast on
7 the question by the qualified voters voting thereon are opposed
8 to the question, then the tax shall not become effective unless
9 and until the question is resubmitted under this section to the
10 qualified voters and such question is approved by a majority of
11 the qualified voters voting on the question. In no case shall a
12 tax be resubmitted to the qualified voters of the city sooner
13 than twelve months from the date of the proposal under this
14 section.

15 3. Any sales tax imposed under this section shall be
16 administered, collected, enforced, and operated as required in
17 section 32.087, RSMo. All revenue generated by the tax shall be
18 deposited in a special trust fund and shall be used solely for
19 the designated purposes. If the tax is repealed, all funds
20 remaining in the special trust fund shall continue to be used
21 solely for the designated purposes. Any funds in the special
22 trust fund which are not needed for current expenditures shall be
23 invested in the same manner as other funds are invested. Any
24 interest and moneys earned on such investments shall be credited

1 to the fund.

2 4. The director of revenue may authorize the state
3 treasurer to make refunds from the amounts in the trust fund and
4 credited to any city for erroneous payments and overpayments
5 made, and may redeem dishonored checks and drafts deposited to
6 the credit of such cities. If any city abolishes the tax, the
7 city shall notify the director of revenue of the action at least
8 ninety days before the effective date of the repeal, and the
9 director of revenue may order retention in the trust fund, for a
10 period of one year, of two percent of the amount collected after
11 receipt of such notice to cover possible refunds or overpayment
12 of the tax and to redeem dishonored checks and drafts deposited
13 to the credit of such accounts. After one year has elapsed after
14 the effective date of abolition of the tax in such city, the
15 director of revenue shall remit the balance in the account to the
16 city and close the account of that city. The director of revenue
17 shall notify each city of each instance of any amount refunded.

18 5. The governing body of any city that has adopted the
19 sales tax authorized in this section may submit the question of
20 repeal of the tax to the voters on any date available for
21 elections for the city. The ballot of submission shall be in
22 substantially the following form:

23 Shall (insert the name of the city) repeal the sales
24 tax imposed at a rate of (insert rate of percent) percent
25 for capital improvements purposes in the city's center city?

1 ☐ YES

☐ NO

2 If a majority of the votes cast on the proposal are in favor of
3 repeal, that repeal shall become effective on December thirty-
4 first of the calendar year in which such repeal was approved. If
5 a majority of the votes cast on the question by the qualified
6 voters voting thereon are opposed to the repeal, then the sales
7 tax authorized in this section shall remain effective until the
8 question is resubmitted under this section to the qualified
9 voters, and the repeal is approved by a majority of the qualified
10 voters voting on the question.

11 6. Whenever the governing body of any city that has adopted
12 the sales tax authorized in this section receives a petition,
13 signed by ten percent of the registered voters of the city voting
14 in the last gubernatorial election, calling for an election to
15 repeal the sales tax imposed under this section, the governing
16 body shall submit to the voters of the city a proposal to repeal
17 the tax. If a majority of the votes cast on the question by the
18 qualified voters voting thereon are in favor of the repeal, that
19 repeal shall become effective on December thirty-first of the
20 calendar year in which such repeal was approved. If a majority
21 of the votes cast on the question by the qualified voters voting
22 thereon are opposed to the repeal, then the tax shall remain
23 effective until the question is resubmitted under this section to
24 the qualified voters and the repeal is approved by a majority of

1 the qualified voters voting on the question.

2 99.1000. As used in sections 99.1000 to 99.1060, unless the
3 context clearly requires otherwise, the following terms shall
4 mean:

5 (1) "Authority", the rural economic stimulus authority for
6 a municipality, created pursuant to section 99.1006;

7 (2) "Baseline year", the calendar year prior to the
8 adoption of an ordinance by the municipality approving a
9 development project;

10 (3) "Collecting officer", the officer of the municipality
11 responsible for receiving and processing payments in lieu of
12 taxes, economic activity taxes other than economic activity taxes
13 which are local sales taxes, and other local taxes other than
14 local sales taxes, and, for local sales taxes and state taxes,
15 the director of revenue;

16 (4) "Development area", an area designated by a
17 municipality which area shall have the following characteristics:

18 (a) It includes only those parcels of real property
19 directly and substantially benefited by the proposed development
20 plan;

21 (b) It can be renovated through one or more development
22 projects;

23 (c) It is contiguous, provided, however that a development
24 area may include up to three noncontiguous areas selected for
25 development projects, provided that each noncontiguous area meets

1 the requirements of paragraphs (a) and (b) of this subdivision;
2 and

3 (d) The development area shall not exceed ten percent of
4 the entire area of the municipality.

5 Subject to the limitation set forth in this subdivision, the
6 development area can be enlarged or modified as provided in
7 section 99.1036;

8 (5) "Development facility", a facility producing either a
9 good derived from an agricultural commodity or using a process to
10 produce a good derived from an agricultural product;

11 (6) "Development plan", the comprehensive program of a
12 municipality and to thereby enhance the tax bases of the taxing
13 districts which extend into the development area through the
14 reimbursement, payment, or other financing of development project
15 costs in accordance with sections 99.1000 to 99.1060 and through
16 the exercise of the powers set forth in sections 99.1000 to
17 99.1060. The development plan shall conform to the requirements
18 of section 99.1027;

19 [(6)] (7) "Development project", any development project
20 within a development area which creates a renewable fuel
21 production facility or eligible new generation processing entity,
22 and any such development project shall include a legal
23 description of the area selected for such development project;

24 [(7)] (8) "Development project area", the area located
25 within a development area selected for a development project;

1 [(8)] (9) "Development project costs" include such costs
2 to the development plan or a development project, as applicable,
3 which are expended on public property, buildings, or
4 rights-of-ways for public purposes to provide infrastructure to
5 support a development project. Such costs shall only be allowed
6 as an initial expense which, to be recoverable, must be included
7 in the costs of a development plan or development project, except
8 in circumstances of plan amendments approved by the Missouri
9 agricultural and small business development authority and the
10 department of economic development. Such infrastructure costs
11 include, but are not limited to, the following:

12 (a) Costs of studies, appraisals, surveys, plans, and
13 specifications;

14 (b) Professional service costs, including, but not limited
15 to, architectural, engineering, legal, marketing, financial,
16 planning, or special services;

17 (c) Property assembly costs, including, but not limited to,
18 acquisition of land and other property, real or personal, or
19 rights or interests therein, demolition of buildings, and the
20 clearing and grading of land;

21 (d) Costs of rehabilitation, reconstruction, repair, or
22 remodeling of existing public buildings and fixtures;

23 (e) Costs of construction of public works or improvements;

24 (f) Financing costs, including, but not limited to, all
25 necessary expenses related to the issuance of obligations issued

1 to finance all or any portion of the infrastructure costs of one
2 or more development projects, and which may include capitalized
3 interest on any such obligations and reasonable reserves related
4 to any such obligations;

5 (g) All or a portion of a taxing district's capital costs
6 resulting from any development project necessarily incurred or to
7 be incurred in furtherance of the objectives of the development
8 plan, to the extent the municipality by written agreement accepts
9 and approves such infrastructure costs;

10 (h) Payments to taxing districts on a pro rata basis to
11 partially reimburse taxes diverted by approval of a development
12 project;

13 (i) State government costs, including, but not limited to,
14 the reasonable costs incurred by the department of economic
15 development, the agricultural and small business development
16 authority, and the department of revenue in evaluating an
17 application for and administering state supplemental rural
18 development financing for a development project; and

19 (j) Endowment of positions at an institution of higher
20 education which has a designation as a Carnegie Research I
21 University including any campus of such university system,
22 subject to the provisions of section 99.1043;

23 [(9)] (10) "Economic activity taxes", the total additional
24 revenue from taxes which are imposed by the municipality and
25 other taxing districts, and which are generated by economic

1 activities within each development project area which exceed the
2 amount of such taxes generated by economic activities within such
3 development project area in the baseline year; but excluding
4 taxes imposed on sales or charges for sleeping rooms paid by
5 transient guests of hotels and motels, licenses, fees, or special
6 assessments. If a retail establishment relocates within one year
7 from one facility to another facility within the same county and
8 the municipality or authority finds that the retail establishment
9 is a direct beneficiary of development financing, then for
10 purposes of this definition, the economic activity taxes
11 generated by the retail establishment shall equal the total
12 additional revenues from taxes which are imposed by the
13 municipality and other taxing districts which are generated by
14 economic activities within the development project area which
15 exceed the amount of taxes which are imposed by the municipality
16 and other taxing districts which are generated by economic
17 activities within the development project area generated by the
18 retail establishment in the baseline year;

19 (11) "Eligible new generation processing entity", as
20 defined in section 348.432, RSMo;

21 ~~[(10)]~~ (12) "Major initiative", a development project
22 that:

23 (a) Promotes the development of a facility producing either
24 a good derived from an agricultural commodity or using a process
25 to produce a good derived from an agricultural product, the

1 estimated cost of which is in excess of the amount set forth
2 below for the municipality, as applicable; or

3 (b) Promotes business location or expansion, the estimated
4 cost of which is in excess of the amount set forth below for the
5 municipality, and is estimated to create at least as many new
6 jobs as set forth below within three years of such location or
7 expansion:

8 Population of	Estimated New Jobs
9 Municipality	Project Cost Created
10 99,999 or less	\$3,000,000 at least 30;

11 [(11)] (13) "Municipality", any city, village,
12 incorporated town, or any county of this state established on or
13 prior to January 1, 2001;

14 [(12)] (14) "New job", any job defined as a new job
15 pursuant to subdivision (10) of section 100.710, RSMo;

16 [(13)] (15) "Obligations", bonds, loans, debentures,
17 notes, special certificates, or other evidences of indebtedness
18 issued by the municipality or authority, or other public entity
19 authorized to issue such obligations pursuant to sections 99.1000
20 to 99.1060 to carry out a development project or to refund
21 outstanding obligations;

22 [(14)] (16) "Ordinance", an ordinance enacted by the
23 governing body of any municipality or an order of the governing
24 body of such a municipal entity whose governing body is not
25 authorized to enact ordinances;

1 [(15)] (17) "Other net new revenues", the amount of state
2 sales tax increment or state income tax increment or the
3 combination of the amount of each such increment as determined
4 under section 99.1045;

5 [(16)] (18) "Payment in lieu of taxes", those revenues
6 from real property in each development project area, which taxing
7 districts would have received had the municipality not adopted a
8 development plan and the municipality not adopted development
9 financing, and which would result from levies made after the time
10 of the adoption of development financing during the time the
11 current equalized value of real property in such development
12 project area exceeds the total equalized value of real property
13 in such development project area during the baseline year until
14 development financing for such development project area expires
15 or is terminated pursuant to sections 99.1000 to 99.1060;

16 [(17)] (19) "Renewable fuel production facility", a
17 facility producing an energy source which is derived from a
18 renewable, domestically grown, organic compound capable of
19 powering machinery, including an engine or power plant, and any
20 by-product derived from such energy source;

21 [(18)] (20) "Special allocation fund", the fund of the
22 municipality or its authority required to be established pursuant
23 to section 99.1042 which special allocation fund shall contain at
24 least four separate segregated accounts into which payments in
25 lieu of taxes are deposited in one account, economic activity

1 taxes are deposited in a second account, other net new revenues
2 are deposited in a third account, and other revenues, if any,
3 received by the authority or the municipality for the purpose of
4 implementing a development plan or a development project are
5 deposited in a fourth account;

6 [(19)] (21) "State income tax increment", the estimate of
7 the income tax due the state for salaries or wages paid to new
8 employees in new jobs at a business located in the development
9 project area and created by the development project. The
10 estimate shall be a percentage of the gross payroll which
11 percentage shall be based upon an analysis by the department of
12 revenue of the practical tax rate on gross payroll as a factor in
13 overall taxable income. In no event shall the percentage exceed
14 two percent;

15 [(20)] (22) "State sales tax increment", the incremental
16 increase in the state sales tax revenue in the development
17 project area. In no event shall the incremental increase include
18 any amounts attributable to retail sales unless the Missouri
19 agricultural and small business development authority and the
20 department of economic development are satisfied based on the
21 information provided by the municipality or authority, and such
22 entities have made a finding that a substantial portion of all
23 but a de minimus portion of the sales tax increment attributable
24 to retail sales is from new sources which did not exist in the
25 state during the baseline year. In addition, the incremental

1 increase for an existing facility shall be the amount by which
2 the state sales tax revenue generated at the facility exceeds the
3 state sales tax revenue generated at the facility in the baseline
4 year. The incremental increase for a Missouri facility which
5 relocates to a development project area shall be the amount by
6 which the state sales tax revenue of the facility exceeds the
7 state sales tax revenue for the facility in the calendar year
8 prior to relocation;

9 [(21)] (23) "State sales tax revenues", the general
10 revenue portion of state sales tax revenues received pursuant to
11 section 144.020, RSMo, excluding sales taxes that are
12 constitutionally dedicated, taxes deposited to the school
13 district trust fund in accordance with section 144.701, RSMo,
14 sales and use taxes on motor vehicles, trailers, boats and
15 outboard motors and future sales taxes earmarked by law;

16 [(22)] (24) "Taxing districts", any political subdivision
17 of this state having the power to levy taxes; and

18 [(23)] (25) "Taxing district's capital costs", those costs
19 of taxing districts for capital improvements that are found by
20 the municipal governing bodies to be necessary and to directly
21 result from a development project.

22 99.1018. 1. The authority created pursuant to section
23 99.1006 shall constitute a public body corporate and politic,
24 exercising public and essential governmental functions.

25 2. A municipality or an authority created pursuant to

1 section 99.1006 shall have all the powers necessary or convenient
2 to carry out and effectuate the purposes and provisions of
3 sections 99.1000 to 99.1060, including the following powers in
4 addition to others granted pursuant to sections 99.1000 to
5 99.1060:

6 (1) To prepare or cause to be prepared and approve
7 development plans and development projects to be considered at
8 public hearings in accordance with sections 99.1000 to 99.1060
9 and to undertake and carry out development plans and development
10 projects which have been adopted by ordinance;

11 (2) To arrange or contract for the furnishing or repair, by
12 any person or agency, public or private, of services, privileges,
13 streets, roads, public utilities, or other facilities for or in
14 connection with any development project; and notwithstanding
15 anything to the contrary contained in sections 99.1000 to 99.1060
16 or any other provision of law, to agree to any conditions that it
17 may deem reasonable and appropriate attached to federal financial
18 assistance and imposed pursuant to federal law relating to the
19 determination of prevailing salaries or wages or compliance with
20 labor standards, in the undertaking or carrying out of any
21 development project, and to include in any contract let in
22 connection with any such development project provisions to
23 fulfill such of the conditions as it may deem reasonable and
24 appropriate;

25 (3) Within a development area, to acquire by purchase,

1 lease, gift, grant, bequest, devise, obtain options upon, or
2 otherwise acquire any real or personal property or any interest
3 therein, necessary or incidental to a development project, all in
4 the manner and at such price as the municipality or authority
5 determines is reasonably necessary to achieve the objectives of a
6 development plan;

7 (4) Within a development area, subject to provisions of
8 section 99.1021 with regard to the disposition of real property,
9 to sell, lease, exchange, transfer, assign, subdivide, retain for
10 its own use, mortgage, pledge, hypothecate, or otherwise encumber
11 or dispose of any real or personal property or any interest
12 therein, all in the manner and at such price and subject to any
13 covenants, restrictions, and conditions as the municipality or
14 authority determines is reasonably necessary to achieve the
15 objectives of a development plan; to make any such covenants,
16 restrictions, or conditions as covenants running with the land,
17 and to provide appropriate remedies for any breach of any such
18 covenants, restrictions, or conditions, including the right in
19 the municipality or authority to terminate such contracts and any
20 interest in the property created pursuant thereto;

21 (5) Within a development area, to clear any area by
22 demolition or removal of existing buildings and structures;

23 (6) To install, repair, construct, reconstruct, or relocate
24 streets, utilities, and site improvements as necessary or
25 desirable for the preparation of a development area for use in

1 accordance with a development plan;

2 (7) Within a development area, to fix, charge, and collect
3 fees, rents, and other charges for the use of any real or
4 personal property, or any portion thereof, in which the
5 municipality or authority has any interest;

6 (8) To accept grants, guarantees, and donations of
7 property, labor, or other things of value from any public or
8 private source for purposes of implementing a development plan;

9 (9) In accordance with section 99.1021, to select one or
10 more developers to implement a development plan, or one or more
11 development projects, or any portion thereof;

12 (10) To charge as a development project cost the reasonable
13 costs incurred by the municipality or authority, the department
14 of economic development, the Missouri [development finance board]
15 agricultural and small business development authority, or the
16 department of revenue in evaluating, administering, or
17 implementing the development plan or any development project;

18 (11) To borrow money and issue obligations in accordance
19 with sections 99.1000 to 99.1060 and provide security for any
20 such loans or obligations;

21 (12) To insure or provide for the insurance of any real or
22 personal property or operations of the municipality or authority
23 against any risks or hazards, including the power to pay premiums
24 on any such insurance; and to enter into any contracts necessary
25 to effectuate the purposes of sections 99.1000 to 99.1060;

1 (13) Within a development area, to renovate, rehabilitate,
2 own, operate, construct, repair, or improve any improvements,
3 buildings, parking garages, fixtures, structures, and other
4 facilities;

5 (14) To invest any funds held in reserves or sinking funds,
6 or any funds not required for immediate disbursement, in property
7 or securities in which savings banks may legally invest funds
8 subject to their control; to redeem obligations at the redemption
9 price established therein or to purchase obligations at less than
10 redemption price, all obligations so redeemed or purchased to be
11 canceled;

12 (15) To borrow money and to apply for and accept advances,
13 loans, grants, contributions, and any other form of financial
14 assistance from the federal government, state, county,
15 municipality, or other public body or from any sources, public or
16 private, for the purposes of implementing a development plan, to
17 give such security as may be required and to enter into and carry
18 out contracts in connection therewith. A municipality or
19 authority, notwithstanding the provisions of any other law, may
20 include in any contract for financial assistance with the federal
21 government for a project such conditions imposed pursuant to
22 federal law as the municipality or authority may deem reasonable
23 and appropriate and which are not inconsistent with the purposes
24 of sections 99.1000 to 99.1060;

25 (16) To incur development project costs and make such

1 expenditures as may be necessary to carry out the purposes of
2 sections 99.1000 to 99.1060; and to make expenditures from funds
3 obtained from the federal government without regard to any other
4 laws pertaining to the making and approval of appropriations and
5 expenditures;

6 (17) To loan the proceeds of obligations issued pursuant to
7 sections 99.1000 to 99.1060 for the purpose of providing for the
8 purchase, construction, extension, or improvement of public
9 infrastructure related to a development project by a developer
10 pursuant to a development contract approved by the municipality
11 or authority in accordance with subdivision (2) of section
12 99.1021;

13 (18) To declare any funds, or any portion thereof, in the
14 special allocation fund to be excess funds, so long as such
15 excess funds have not been pledged to the payment of outstanding
16 obligations or outstanding development project costs, are not
17 necessary for the payment of development project costs incurred
18 or anticipated to be incurred, and are not required to pay
19 baseline state sales taxes and baseline state withholding taxes
20 to the director of revenue. Any such funds deemed to be excess
21 shall be disbursed in the manner of surplus funds as provided in
22 section 99.1051;

23 (19) To pledge or otherwise expend funds deposited to the
24 special allocation fund, or any portion thereof, for the payment
25 or reimbursement of development project costs incurred by the

1 authority, the municipality, a developer selected by the
2 municipality or authority, or any other entity with the consent
3 of the municipality or authority; to pledge or otherwise expend
4 funds deposited to the special allocation fund, or any portion
5 thereof, or to mortgage or otherwise encumber its property, or
6 any portion thereof, for the payment of obligations issued to
7 finance development project costs; provided, however, any such
8 pledge or expenditure of economic activity taxes or other net new
9 revenues shall be subject to annual appropriation by the
10 municipality; and

11 (20) To exercise all powers or parts or combinations of
12 powers necessary, convenient, or appropriate to undertake and
13 carry out development plans and any development projects and all
14 the powers granted pursuant to sections 99.1000 to 99.1060,
15 excluding powers of eminent domain.

16 3. If any member of the governing body of the municipality,
17 a commissioner of the authority, or an employee or consultant of
18 the municipality or authority, involved in the planning and
19 preparation of a development project, owns or controls an
20 interest, direct or indirect, in any property included in a
21 development project area, the individual shall disclose the same
22 in writing to the clerk of the municipality, and shall also so
23 disclose the dates, terms, and conditions of any disposition of
24 any such interest, which disclosures shall be acknowledged by the
25 governing body of the municipality and entered upon the minutes

1 books of the governing body of the municipality. If an
2 individual holds such an interest, then that individual shall
3 refrain from any further official involvement in regard to a
4 development project and from voting on any matter pertaining to
5 such development project or communicating with other
6 commissioners or members of the authority or the municipality
7 concerning any matter pertaining to such development project.
8 Furthermore, subject to the succeeding sentence, no such member,
9 commissioner, employee, or consultant shall acquire any interest,
10 direct or indirect, in any property in a development project area
11 or proposed development project area after either such individual
12 obtains knowledge of a development project, or first public
13 notice of such development project, or development project area
14 pursuant to subsection 2 of section 99.1036, whichever first
15 occurs. At any time after one year from the adoption of an
16 ordinance designating a development project area, any
17 commissioner may acquire an interest in real estate located in a
18 development project area so long as any such commissioner
19 discloses such acquisition and refrains from voting on any matter
20 related to the development project area in which the property
21 acquired by such commissioner is located.

22 4. An authority created pursuant to section 99.1006 shall
23 have the following powers in addition to others granted pursuant
24 to sections 99.1000 to 99.1060:

25 (1) To sue and to be sued; to have a seal and to alter the

1 same at the authority's pleasure; to have perpetual succession;
2 to make and execute contracts and other instruments necessary or
3 convenient to the exercise of the powers of the authority; and to
4 make and from time to time amend and repeal bylaws, rules, and
5 regulations, not inconsistent with sections 99.1000 to 99.1060,
6 to carry out the provisions of sections 99.1000 to 99.1060;

7 (2) To delegate to a municipality or other public body any
8 of the powers or functions of the authority with respect to the
9 planning or undertaking of a development project, and any such
10 municipality or public body is hereby authorized to carry out or
11 perform such powers or functions for the authority;

12 (3) To receive and exercise powers delegated by any
13 authority, agency, or agent of a municipality created pursuant to
14 this chapter or chapter 353, RSMo, excluding powers of eminent
15 domain.

16 100.255. As used in sections 100.250 to 100.297, the
17 following terms mean:

18 (1) "Board", the Missouri development finance board created
19 by section 100.265;

20 (2) "Borrower", any person, partnership, public or private
21 corporation, association, development agency or any other entity
22 eligible for funding under sections 100.250 to 100.297;

23 (3) "Development agency", any of the following:

24 (a) A port authority established pursuant to chapter 68,
25 RSMo;

1 (b) The bi-state development agencies established pursuant
2 to sections 70.370 to 70.440, RSMo, and sections 238.010 to
3 238.100, RSMo;

4 (c) A land clearance for redevelopment authority
5 established pursuant to sections 99.300 to 99.660, RSMo;

6 (d) A county, city, incorporated town or village or other
7 political subdivision or public body of this state;

8 (e) A planned industrial expansion authority established
9 pursuant to sections 100.300 to 100.620;

10 (f) An industrial development corporation established
11 pursuant to sections 349.010 to 349.105, RSMo;

12 (g) A real property tax increment financing commission
13 established pursuant to sections 99.800 to 99.865, RSMo;

14 (h) Any other governmental, quasi-governmental or
15 quasi-public corporation or entity created by state law or by
16 resolution adopted by the governing body of a development agency
17 otherwise described in paragraphs (a) through (g) of this
18 subdivision;

19 (4) "Development and reserve fund", the industrial
20 development and reserve fund established pursuant to section
21 100.260;

22 (5) "Export finance fund", the Missouri export finance fund
23 established pursuant to section 100.260;

24 (6) "Export trade activities" includes, but is not limited
25 to, consulting, international market research, advertising,

1 marketing, insurance, product research and design, legal
2 assistance, transportation, including trade documentation and
3 freight forwarding, communication, and processing of foreign
4 orders to and for exporters and foreign purchases and
5 warehousing, when undertaken to export or facilitate the export
6 of goods or services produced or assembled in this state;

7 (7) "Guarantee fund", the industrial development guarantee
8 fund established by section 100.260;

9 (8) "Infrastructure development fund", the infrastructure
10 development fund established under section 100.263;

11 (9) "Infrastructure facilities", the highways, streets,
12 bridges, water supply and distribution systems, mass
13 transportation facilities and equipment, telecommunication
14 facilities, jails and prisons, sewers and sewage treatment
15 facilities, wastewater treatment facilities, airports, railroads,
16 reservoirs, dams and waterways in this state, acquisition of
17 blighted real estate and the improvements thereon, demolition of
18 existing structures and preparation of sites in anticipation of
19 development, public facilities, and any other improvements
20 provided by any form of government or development agency;

21 (10) "Jobs now fund", the jobs now fund established under
22 section 100.260;

23 (11) "Jobs now projects", the purchase, construction,
24 extension, and improvement of real estate, plants, buildings,
25 structures, or facilities, whether or not now in existence, used

1 or to be used primarily as infrastructure facilities or public
2 facilities. When any entity provides a certified design or
3 operation plan which is demonstrably less than the usual and
4 customary average industry determination of cost for
5 installation, construction, purchasing, extension, and
6 improvement of real estate, manufacturing facilities, buildings,
7 structures or facilities, including public facilities, then the
8 entity or company providing such service may receive payment in
9 an amount equal to the usual and customary fee for such project
10 plus additional compensation equal to two times the percentage by
11 which the cost of such aforementioned criteria of such facility
12 is less than the usual and customary average industrial
13 determination of cost for installation, construction, materials,
14 extension and improvement of real estate, manufacturing
15 facilities, buildings, structures, or facilities, including
16 public facilities. Such entity shall also pay to such company
17 providing such aforementioned service compensation equal to
18 twenty-five percent of the amount of any annual operational costs
19 which are lower than the customary average industry determination
20 of cost for operation for such facility, procedure, or service
21 for a period of time equal to one-fourth the design lifetime of
22 such entity or five years whichever is less;

23 (12) "Participating lender", a lender authorized by the
24 board to participate with the board in the making of a loan or to
25 make loans the repayment of which is secured by the development

1 and reserve fund;

2 [(11)] (13) "Project", the purchase, construction,
3 extension, and improvement of real estate, plants, buildings,
4 structures or facilities, whether or not now in existence, used
5 or to be used primarily as a factory, assembly plant,
6 manufacturing plant, fabricating plant, distribution center,
7 warehouse building, office building, port terminal or facility,
8 transportation and transfer facility, industrial plant,
9 processing plant, commercial or agricultural facility, nursing or
10 retirement facility or combination thereof, recreational
11 facility, cultural facility, public facilities, job training or
12 other vocational training facility, infrastructure facility,
13 video-audio telecommunication conferencing facility, office
14 building, facility for the prevention, reduction, disposal or
15 control of pollution, sewage or solid waste, facility for
16 conducting export trade activities, or research and development
17 building in connection with any of the facilities defined as a
18 project in this subdivision. The term "project" shall also
19 include any improvements, including, but not limited to, road or
20 rail construction, alteration or relocation, and construction of
21 facilities to provide utility service for any of the facilities
22 defined as a project under this subdivision, along with any
23 fixtures, equipment, and machinery, and any demolition and
24 relocation expenses used in connection with any such projects and
25 any capital used to promote and facilitate such facilities and

1 notes payable from anticipated revenue issued by any development
2 agency;

3 [(12)] (14) "Public facility", any facility or improvements
4 available for use by the general public including facilities for
5 which user or other fees are charged on a nondiscriminatory
6 basis;

7 100.260. 1. There are hereby created [three] four special
8 funds, to be known as the "Industrial Development and Reserve
9 Fund" [and], the "Industrial Development Guarantee Fund", [and]
10 the "Export Finance Fund", and the "Jobs Now Fund", into which
11 the following may be deposited as and when received and
12 designated for deposit in one of such funds:

13 (1) Any moneys appropriated by the general assembly for use
14 by the board in carrying out the powers set forth in sections
15 100.250 to 100.297;

16 (2) Any moneys made available through the issuance of
17 revenue bonds under the provisions of sections 100.250 to
18 100.295;

19 (3) Any moneys received from grants or which are given,
20 donated, or contributed to the fund from any source;

21 (4) Any moneys received in repayment of loans or from
22 application fees, reserve participation fees, guarantee fees and
23 premium payments as provided for under sections 100.250 to
24 100.297;

25 (5) Any moneys received as interest on deposits or as

1 income on approved investments of the fund;

2 (6) Any moneys obtained from the issuance of revenue bonds
3 or notes by the board;

4 (7) Any moneys that were in the industrial development fund
5 authorized by this section, the economic development reserve
6 authorized by section 620.215, RSMo, or the industrial revenue
7 bond guarantee fund authorized by section 620.240, RSMo,
8 respectively, as of September 28, 1985; and

9 (8) Any moneys obtained from any other available source.

10 2. The development and reserve fund, the guarantee fund,
11 the jobs now fund, and the export finance fund shall be
12 administered by the board as provided in sections 100.250 to
13 100.297. Separate accounts may be created within the development
14 and reserve fund and the guarantee fund for moneys specifically
15 appropriated, donated or otherwise received for industrial
16 development purposes. The board may also create such other
17 separate accounts within any of such funds as deemed necessary or
18 appropriate by the board to carry out the duties and purposes of
19 sections 100.250 to 100.297. All such separate accounts may be
20 administered by a corporate trustee on behalf of the board upon
21 the terms and conditions established by the board.

22 3. Moneys in the jobs now fund, the development and reserve
23 fund, the guarantee fund, and the export finance fund shall be
24 invested by the board in the manner prescribed by the board and
25 any interest earned on invested moneys shall accrue to the

benefit of the respective fund.

4. None of the funds and accounts of the board shall be considered a state fund, and money deposited therein may not be appropriated therefrom, nor shall any money deposited therein be subject to the provisions of section 33.080, RSMo[, to the contrary notwithstanding, the development and reserve fund, the guarantee fund and the export finance fund, including any moneys in any of such funds appropriated by the general assembly, shall not lapse at the end of the biennium and the balance shall not be transferred to the general revenue fund].

5. The commissioner of administration shall annually calculate the increased amount of revenue to the state treasury due to the provisions of sections 135.155, 135.286, 135.546, and subsection 7 of section 620.1039, RSMo, as enacted or modified by this act and shall allocate up to twelve million dollars of such revenue to the jobs now fund.

100.270. The board shall have the power to:

(1) Sue and be sued in its official name;

(2) Adopt and use an official seal;

(3) Confer with agencies of the state and development agencies, and with representatives of business, industry, and labor for the purpose of promoting the economic development of this state;

(4) Consider and review applications for loans to be made from the development and reserve fund or for loans, bonds or

1 notes to be made by or secured by the development and reserve
2 fund, the guarantee fund, the export finance fund or the
3 infrastructure development fund or any other available money,
4 under sections 100.250 to 100.297, and for grants or loans to be
5 made by or secured by the jobs now fund;

6 (5) Enter into agreements with development agencies,
7 borrowers, participating lenders and others to implement any of
8 the provisions of sections 100.250 to 100.297;

9 (6) Direct disbursements from the development and reserve
10 fund, the guarantee fund, the export finance fund, [and] the
11 infrastructure development fund, and the jobs now fund as
12 provided in sections 100.250 to 100.297;

13 (7) Administer the development and reserve fund, the
14 guarantee fund, the export finance fund, [and] the infrastructure
15 development fund, and the jobs now fund and invest any portion of
16 such funds not required for immediate disbursement in obligations
17 of the United States, or any agency or instrumentality of the
18 United States, in obligations of the state of Missouri and its
19 political subdivisions, in certificates of deposit and time
20 deposits or other obligations of banks and savings and loan
21 associations or in such other obligations as may be prescribed by
22 the board;

23 (8) Apply for and accept gifts, grants, appropriations,
24 loans or contributions to the development and reserve fund, the
25 guarantee fund, the export finance fund, [and] the infrastructure

1 development fund, and the jobs now fund from any source, public
2 or private, and enter into contracts or other transactions with
3 any federal or state agency, any development agency, private
4 organization, or any other source in furtherance of the purposes
5 of sections 100.250 to 100.297, and do any and all things
6 necessary in order to avail itself of such aid and cooperation;

7 (9) Issue, from time to time, its negotiable revenue bonds
8 or notes in such principal amounts as, in its opinion, shall be
9 necessary to provide sufficient funds for achieving its purposes;

10 (10) Establish reserves to secure bonds, notes and loans
11 issued or made by the board, development agencies or
12 participating lenders;

13 (11) Make, purchase, or participate in the making or
14 purchase, of loans, bonds, or notes to finance the costs of
15 projects;

16 (12) Procure insurance, letters of credit, or other form of
17 credit enhancement, to secure the payment of principal and
18 interest on any loans, bonds or notes or other obligations of the
19 board;

20 (13) Purchase, receive, take by grant, gift, devise,
21 bequest or otherwise, lease, or otherwise acquire, own, hold,
22 improve, employ, use and otherwise deal in and with, real or
23 personal property, or any interest therein, wherever situated;

24 (14) Sell, convey, lease, exchange, transfer or otherwise
25 dispose of, all or any of its property, or any interest therein,

1 wherever situated;

2 (15) Conduct hearings and other methods of examination, and
3 authorize any of its members to do so, on any matter material for
4 its information and necessary to the exercise of the duties of
5 the board;

6 (16) Employ and fix the compensation of an executive
7 director and such other agents or employees as it considers
8 necessary;

9 (17) Adopt, alter, or repeal its own bylaws, rules, and
10 regulations governing the manner in which its business may be
11 transacted;

12 (18) Assess or charge a fee for each application it
13 receives for funding for a project or a jobs now project and
14 assess or charge other fees as the board determines to be
15 reasonable to carry out its purposes, including, but not limited
16 to, fees or premiums for loans made from the development and
17 reserve fund and the export finance fund and for loans, bonds or
18 notes secured by the development and reserve fund, the guarantee
19 fund, the export finance fund or the infrastructure development
20 fund or the jobs now fund;

21 (19) Make all expenditures which are incident and necessary
22 to carry out its purposes and powers;

23 (20) Take such action, enter into such agreements and
24 exercise all other powers and functions necessary or appropriate
25 to carry out the duties and purposes set forth in sections

1 100.250 to 100.297;

2 (21) Insure, coinsure, guarantee loans and make loans
3 relating to qualified export transactions and adopt criteria, by
4 means of rules and regulations, establishing which exporters
5 shall be eligible for the insurance, coinsurance, loan guarantees
6 and loans which may be extended by the board;

7 (22) Do all things necessary to ensure full participation
8 by the state of Missouri in any federal program which may relate
9 to the construction, repair, replacement or further development
10 of the infrastructure of the state and its political
11 subdivisions;

12 (23) Receive funds from the federal government for deposit
13 into the infrastructure development fund or the jobs now fund and
14 authorize disbursements therefrom [in accordance with
15 appropriations]. The board may enter into agreements with
16 agencies of the federal government and may, on behalf of the
17 state of Missouri, do all things necessary to ensure full
18 participation by the state of Missouri in any federal program
19 which may relate to the repair, replacement or further
20 development of the infrastructure of the state and its political
21 subdivisions;

22 (24) Set guidelines and priorities for loans, loan
23 guarantees or grants from the infrastructure development fund.
24 The board is the sole state agency authorized to set such
25 guidelines and priorities with respect to the infrastructure

1 development fund on behalf of the state or any of its political
2 subdivisions, and loans, loan guarantees, or grants shall only be
3 made upon approval of the board;

4 (25) Make equity investments in or otherwise acquire
5 ownership interests in: for-profit and not-for-profit federal-
6 or state-authorized community development corporations; small
7 business investment companies, including minority or specialized
8 small business investment companies; and microloan corporations
9 and similar lending institutions, when such investments are
10 deemed to enhance the benefit of the public; [and]

11 (26) Make investments in Missouri certified capital
12 companies, as defined by subdivision (7) of subsection 2 of
13 section 135.500, RSMo, or other investment companies for
14 investment in qualified Missouri businesses, as defined by
15 subdivision (14) of subsection 2 of section 135.500, RSMo. All
16 investments made by the board for the eventual investment in
17 qualified Missouri businesses shall be matched by an equivalent
18 investment made by the certified capital company or other
19 investment firm for investment into qualified Missouri
20 businesses. All investments made into Missouri qualified
21 businesses under the provisions of this subdivision shall be in
22 the form of equity or unsecured debt financing. No investment
23 shall be made by the board under the provisions of this
24 subdivision without the approval of the director of the
25 department of economic development; and

1 (27) Make loans and grants from the jobs now fund in
2 accordance with the provisions of section 100.293.

3 100.277. Funds expended for projects authorized in sections
4 100.255 to 100.293, shall provide appropriate employment and
5 business opportunities for participation by minority, women, and
6 disadvantaged business enterprises in compliance with all state
7 laws, rules, and regulations.

8 100.281. 1. A request for a loan from the development and
9 reserve fund, the infrastructure development fund or the export
10 finance fund to fund export trade activities or to carry out a
11 project shall be in the form of an application for the project to
12 the board, which application shall be in such form as the board
13 may specify. After reviewing the application and such other
14 information as the board may require, the board may grant all or
15 a part of the loan request, provided the board determines that:

16 (1) The project will be a benefit to the economy or
17 infrastructure of the state;

18 (2) The project will generate sufficient revenues or the
19 borrower will otherwise have sufficient revenues available to
20 enable the borrower to repay the loan to the development and
21 reserve fund, the infrastructure development fund or the export
22 finance fund, along with any interest to be charged; and

23 (3) In the case of an infrastructure facility project, the
24 loan will not exceed ten million dollars.

25 2. [When the board makes a loan under the provisions of

1 sections 100.250 to 100.297, copies of all documents filed in
2 support of the loan application and copies of all agreements,
3 notes, evidence of debts, or security agreements connected with
4 such loan may be forwarded to the department of economic
5 development, and if so forwarded, that department shall
6 thereafter be responsible for the administration of such
7 agreements; but the board shall not transfer or assign any of its
8 interests under any of such agreements to the department of
9 economic development. In the event of a substantial default in
10 the terms of any such agreements, the department of economic
11 development shall notify the board in order that the board may
12 take whatever steps it deems necessary to protect its interests.

13 3.] Notwithstanding any other provision of law to the
14 contrary, all development agencies, as defined in section
15 100.255, shall have the power to borrow funds from the board for
16 any project, to contract with the board, and to furnish a
17 security interest in any of their revenues or properties to the
18 board to secure a loan from the board and to issue notes in
19 evidence thereof upon such terms as such development agencies
20 shall determine.

21 [4.] 3. When the board issues bonds to provide loans for
22 more than one infrastructure project, the board shall make a
23 reasonable effort to sell the bonds to a purchaser that
24 represents a group consisting of more than one underwriter.

25 100.293. 1. Sections 100.293 and 100.277, and sections

1 135.1050, 135.1055, 135.1057, 135.1060, 135.1065, 135.1070,
2 135.1075, and 135.1078, RSMo, and sections 178.980, 178.981,
3 178.982, 178.983, and 178.984, RSMo, shall be known and may be
4 cited as the "Jobs Now Act".

5 2. There shall be created a "Jobs Now Recommendation
6 Committee", comprised of representatives of the department of
7 economic development, the department of agriculture, the
8 department of natural resources, and the department of
9 transportation. The committee shall establish application
10 materials and procedures for development agencies to apply to the
11 board for grants or low-interest or interest-free loans for the
12 purpose of funding jobs now projects.

13 3. Applications shall be submitted simultaneously to the
14 committee and the board. The committee shall review the
15 applications and prepare and submit analyses and recommendations
16 to the board for a determination as to approval or denial of
17 grants or loans from the jobs now fund.

18 4. In reviewing applications, the board shall give
19 preference to redevelopment projects that protect natural
20 resources or rehabilitate existing dilapidated or inadequate
21 infrastructure in areas defined under section 135.530, RSMo.

22 5. After reviewing applications and such other information
23 as the board may require, the board may grant all or a part of a
24 grant or loan request, provided the board determines:

25 (1) The jobs now project:

1 (a) Will not happen without the grant or loan from the
2 board; or

3 (b) Will have a significant local economic impact; or

4 (c) Demonstrates high levels of job creation;

5 (2) In the case of a low-interest or interest-free loan,
6 the jobs now project will generate sufficient revenues or the
7 borrower will otherwise have sufficient revenues available to
8 enable the borrower to repay the loan to the jobs now fund, along
9 with any interest to be charged; and

10 (3) No loan or grant may exceed two million dollars.

11 100.710. As used in sections 100.700 to 100.850, the
12 following terms mean:

13 (1) "Assessment", an amount of up to five percent of the
14 gross wages paid in one year by an eligible industry to all
15 eligible employees in new jobs, or up to ten percent if the
16 economic development project is located within a distressed
17 community as defined in section 135.530, RSMo;

18 (2) "Board", the Missouri development finance board as
19 created by section 100.265;

20 (3) "Certificates", the revenue bonds or notes authorized
21 to be issued by the board pursuant to section 100.840;

22 (4) "Credit", the amount agreed to between the board and an
23 eligible industry, but not to exceed the assessment attributable
24 to the eligible industry's project;

25 (5) "Department", the Missouri department of economic

1 development;

2 (6) "Director", the director of the department of economic
3 development;

4 (7) "Economic development project":

5 (a) The acquisition of any real property by the board, the
6 eligible industry, or its affiliate; or

7 (b) The fee ownership of real property by the eligible
8 industry or its affiliate; and

9 (c) For both paragraphs (a) and (b) of this subdivision,
10 "economic development project" shall also include the development
11 of the real property including construction, installation, or
12 equipping of a project, including fixtures and equipment, and
13 facilities necessary or desirable for improvement of the real
14 property, including surveys; site tests and inspections;
15 subsurface site work; excavation; removal of structures,
16 roadways, cemeteries and other surface obstructions; filling,
17 grading and provision of drainage, storm water retention,
18 installation of utilities such as water, sewer, sewage treatment,
19 gas, electricity, communications and similar facilities; off-site
20 construction of utility extensions to the boundaries of the real
21 property; and the acquisition, installation, or equipping of
22 facilities on the real property, for use and occupancy by the
23 eligible industry or its affiliates;

24 (8) "Eligible employee", a person employed on a full-time
25 basis in a new job at the economic development project averaging

1 at least thirty-five hours per week who was not employed by the
2 eligible industry or a related taxpayer in this state at any time
3 during the twelve-month period immediately prior to being
4 employed at the economic development project. For an essential
5 industry, a person employed on a full-time basis in an existing
6 job at the economic development project averaging at least
7 thirty- five hours per week may be considered an eligible
8 employee for the purposes of the program authorized by sections
9 100.700 to 100.850;

10 (9) "Eligible industry", a business located within the
11 state of Missouri which is engaged in interstate or intrastate
12 commerce for the purpose of manufacturing, processing or
13 assembling products, conducting research and development, or
14 providing services in interstate commerce, office industries, or
15 agricultural processing, but excluding retail, health or
16 professional services. "Eligible industry" does not include a
17 business which closes or substantially reduces its operation at
18 one location in the state and relocates substantially the same
19 operation to another location in the state. This does not
20 prohibit a business from expanding its operations at another
21 location in the state provided that existing operations of a
22 similar nature located within the state are not closed or
23 substantially reduced. This also does not prohibit a business
24 from moving its operations from one location in the state to
25 another location in the state for the purpose of expanding such

1 operation provided that the board determines that such expansion
2 cannot reasonably be accommodated within the municipality in
3 which such business is located, or in the case of a business
4 located in an incorporated area of the county, within the county
5 in which such business is located, after conferring with the
6 chief elected official of such municipality or county and taking
7 into consideration any evidence offered by such municipality or
8 county regarding the ability to accommodate such expansion within
9 such municipality or county. An eligible industry must:

10 (a) Invest a minimum of fifteen million dollars, or ten
11 million dollars for an office industry, in an economic
12 development project; and

13 (b) Create a minimum of one hundred new jobs for eligible
14 employees at the economic development project or a minimum of
15 five hundred jobs if the economic development project is an
16 office industry or a minimum of two hundred new jobs if the
17 economic development project is an office industry located within
18 a distressed community as defined in section 135.530, RSMo, in
19 the case of an approved company for a project for a world
20 headquarters of a business whose primary function is tax return
21 preparation in any home rule city with more than four hundred
22 thousand inhabitants and located in more than one county, create
23 a minimum of one hundred new jobs for eligible employees at the
24 economic development project. An industry that meets the
25 definition of "essential industry" may be considered an eligible

1 industry for the purposes of the program authorized by sections
2 100.700 to 100.850;

3 (10) "Essential industry", a business that otherwise meets
4 the definition of eligible industry except an essential industry
5 shall:

6 (a) Be a targeted industry;

7 (b) Be located in a home rule city with more than
8 twenty-six thousand but less than twenty-seven thousand
9 inhabitants located in any county with a charter form of
10 government and with more than one million inhabitants;

11 (c) Have maintained at least two thousand jobs at the
12 proposed economic development project site each year for a period
13 of four years preceding the year in which application for the
14 program authorized by sections 100.700 to 100.850 is made and
15 during the year in which said application is made;

16 (d) For the duration of the certificates, retain at the
17 proposed economic development project site the level of
18 employment that existed at the site in the taxable year
19 immediately preceding the year in which application for the
20 program authorized by sections 100.700 to 100.850 is made; and

21 (e) Invest a minimum of five hundred million dollars in the
22 economic development project by the end of the third year after
23 the issuance of the certificates under this program;

24 (11) "New job", a job in a new or expanding eligible
25 industry not including jobs of recalled workers, replacement jobs

1 or jobs that formerly existed in the eligible industry in the
2 state. For an essential industry, an existing job may be
3 considered a new job for the purposes of the program authorized
4 by sections 100.700 to 100.850;

5 (12) "Office industry", a regional, national or
6 international headquarters, a telecommunications operation, a
7 computer operation, an insurance company, or a credit card
8 billing and processing center;

9 (13) "Program costs", all necessary and incidental costs of
10 providing program services including payment of the principal of
11 premium, if any, and interest on certificates, including
12 capitalized interest, issued to finance a project, and funding
13 and maintenance of a debt service reserve fund to secure such
14 certificates. Program costs shall include:

15 (a) Obligations incurred for labor and obligations incurred
16 to contractors, subcontractors, builders and materialmen in
17 connection with the acquisition, construction, installation or
18 equipping of an economic development project;

19 (b) The cost of acquiring land or rights in land and any
20 cost incidental thereto, including recording fees;

21 (c) The cost of contract bonds and of insurance of all
22 kinds that may be required or necessary during the course of
23 acquisition, construction, installation or equipping of an
24 economic development project which is not paid by the contractor
25 or contractors or otherwise provided for;

1 (d) All costs of architectural and engineering services,
2 including test borings, surveys, estimates, plans and
3 specifications, preliminary investigations and supervision of
4 construction, as well as the costs for the performance of all the
5 duties required by or consequent upon the acquisition,
6 construction, installation or equipping of an economic
7 development project;

8 (e) All costs which are required to be paid under the terms
9 of any contract or contracts for the acquisition, construction,
10 installation or equipping of an economic development project; and

11 (f) All other costs of a nature comparable to those
12 described in this subdivision;

13 (14) "Program services", administrative expenses of the
14 board, including contracted professional services, and the cost
15 of issuance of certificates;

16 (15) "Targeted industry", an industry or one of a cluster
17 of industries that is identified by the department as critical to
18 the state's economic security and growth and affirmed as such by
19 the joint committee on economic development policy and planning
20 established in section 620.602, RSMo.

21 [100.850. 1. The approved company
22 shall remit to the board a job development
23 assessment fee, not to exceed five percent of
24 the gross wages of each eligible employee
25 whose job was created as a result of the
26 economic development project, or not to
27 exceed ten percent if the economic
28 development project is located within a
29 distressed community as defined in section
30 135.530, RSMo, for the purpose of retiring

1 bonds which fund the economic development
2 project.

3 2. Any approved company remitting an
4 assessment as provided in subsection 1 of
5 this section shall make its payroll books and
6 records available to the board at such
7 reasonable times as the board shall request
8 and shall file with the board documentation
9 respecting the assessment as the board may
10 require.

11 3. Any assessment remitted pursuant to
12 subsection 1 of this section shall cease on
13 the date the bonds are retired.

14 4. Any approved company which has paid
15 an assessment for debt reduction shall be
16 allowed a tax credit equal to the amount of
17 the assessment. The tax credit may be
18 claimed against taxes otherwise imposed by
19 chapters 143 and 148, RSMo, except
20 withholding taxes imposed under the
21 provisions of sections 143.191 to 143.265,
22 RSMo, which were incurred during the tax
23 period in which the assessment was made.

24 5. In no event shall the aggregate
25 amount of tax credits authorized by
26 subsection 4 of this section exceed eleven
27 million dollars annually.

28 6. The director of revenue shall issue
29 a refund to the approved company to the
30 extent that the amount of credits allowed in
31 subsection 4 of this section exceeds the
32 amount of the approved company's income tax.]

33 100.850. 1. The approved company shall remit to the board
34 a job development assessment fee, not to exceed five percent of
35 the gross wages of each eligible employee whose job was created
36 as a result of the economic development project, or not to exceed
37 ten percent if the economic development project is located within
38 a distressed community as defined in section 135.530, RSMo, for
39 the purpose of retiring bonds which fund the economic development
40 project.

41 2. Any approved company remitting an assessment as provided
42 in subsection 1 of this section shall make its payroll books and

1 records available to the board at such reasonable times as the
2 board shall request and shall file with the board documentation
3 respecting the assessment as the board may require.

4 3. Any assessment remitted pursuant to subsection 1 of this
5 section shall cease on the date the bonds are retired.

6 4. Any approved company which has paid an assessment for
7 debt reduction shall be allowed a tax credit equal to the amount
8 of the assessment. The tax credit may be claimed against taxes
9 otherwise imposed by chapters 143 and 148, RSMo, except
10 withholding taxes imposed under the provisions of sections
11 143.191 to 143.265, RSMo, which were incurred during the tax
12 period in which the assessment was made.

13 5. In no event shall the aggregate amount of tax credits
14 authorized by subsection 4 of this section exceed [eleven]
15 fifteen million dollars annually.

16 6. The director of revenue shall issue a refund to the
17 approved company to the extent that the amount of credits allowed
18 in subsection 4 of this section exceeds the amount of the
19 approved company's income tax.

20 135.155. Notwithstanding any provision of the law to the
21 contrary, no revenue-producing enterprise shall receive the
22 incentives set forth in sections 135.100 to 135.150 for
23 facilities commencing operations on or after January 1, 2005.

24 135.207. 1. (1) Any city with a population of at least
25 three hundred fifty thousand inhabitants which is located in more
26 than one county and any city not within a county, which includes
27 an existing state designated enterprise zone within the corporate
28 limits of the city may each, upon approval of the local governing

1 authority of the city and the director of the department of
2 economic development, designate up to three satellite zones
3 within its corporate limits. A prerequisite for the designation
4 of a satellite zone shall be the approval by the director of a
5 plan submitted by the local governing authority of the city
6 describing how the satellite zone corresponds to the city's
7 overall enterprise zone strategy.

8 (2) Any Missouri community classified as a village whose
9 borders lie adjacent to a city with a population in excess of
10 three hundred fifty thousand inhabitants as described in
11 subdivision (1) of this subsection, and which has within the
12 corporate limits of the village a factory, mining operation,
13 office, mill, plant or warehouse which has at least three
14 thousand employees and has an investment in plant, machinery and
15 equipment of at least two hundred million dollars may, upon
16 securing approval of the director and the local governing
17 authorities of the village and the adjacent city which contains
18 an existing state-designated enterprise zone, designate one
19 satellite zone to be located within the corporate limits of the
20 village, such zone to be in addition to the six authorized in
21 subdivision (1) of this subsection.

22 (3) Any geographical area partially contained within any
23 city not within a county and partially contained within any
24 county of the first classification with a charter form of
25 government with a population of nine hundred thousand or more
26 inhabitants, which area is comprised of a total population of at
27 least four thousand inhabitants but not more than seventy-two
28 thousand inhabitants, and which area consists of at least one

1 fourth class city, and has within its boundaries a military
2 reserve facility and a utility pumping station having a capacity
3 of ten million cubic feet, may, upon securing approval of the
4 director and the appropriate local governing authorities as
5 provided for in section 135.210, be designated as a satellite
6 zone, such zone to be in addition to the six authorized in
7 subdivision (1) of this subsection.

8 (4) In addition to all other satellite zones authorized in
9 this section, any home rule city with more than seventy-three
10 thousand but less than seventy-five thousand inhabitants, which
11 includes an existing state-designated enterprise zone within the
12 corporate limits of the city, may, upon approval of the local
13 governing authority of the city and director of the department of
14 economic development, designate a satellite zone within its
15 corporate limits. A prerequisite for the designation of a
16 satellite zone pursuant to this subdivision shall be the approval
17 by the director of the department of economic development of a
18 plan submitted by the local governing authority of such city
19 describing how the satellite zone corresponds to the city's
20 overall enterprise zone strategy.

21 (5) In addition to all other satellite zones authorized in
22 this section, any home rule city with more than one hundred
23 thirteen thousand two hundred but less than one hundred thirteen
24 thousand three hundred inhabitants, which includes an existing
25 state-designated enterprise zone within the corporate limits of
26 the city, may, upon approval of the local governing authority of
27 the city and director of the department of economic development,
28 designate a satellite zone within its corporate limits along the

1 southwest corner of any intersection of two United States
2 interstate highways. A prerequisite for the designation of a
3 satellite zone pursuant to this subdivision shall be the approval
4 by the director of the department of economic development of a
5 plan submitted by the local governing authority of such city
6 describing how the satellite zone corresponds to the city's
7 overall enterprise zone strategy.

8 (6) In addition to all other satellite zones authorized in
9 this section, any home rule city with more than one hundred
10 fifty-one thousand five hundred but less than one hundred
11 fifty-one thousand six hundred inhabitants which includes an
12 existing state-designated enterprise zone within the corporate
13 limits of the city may, upon approval of the governing authority
14 of the city and the director of the department of economic
15 development, designate one satellite zone within its corporate
16 limits. No satellite zone shall be designated pursuant to this
17 subdivision until the governing authority of the city submits a
18 plan describing how the satellite zone corresponds to the city's
19 overall enterprise zone strategy and the director approves the
20 plan.

21 (7) In addition to all other satellite zones authorized in
22 this section, any city of the fourth classification with more
23 than three thousand eight hundred but less than four thousand
24 inhabitants and located in more than one county and which city
25 lies adjacent to any home rule city with more than one hundred
26 thirteen thousand two hundred but less than one hundred thirteen
27 thousand three hundred inhabitants and which contains an
28 enterprise zone may, upon approval of the director and the

governing authorities of the city of the fourth classification and the home rule city, designate one satellite zone within its corporate limits. The satellite enterprise zone authorized by this subsection shall be designated only if it meets the criteria established by subsection 2 of this section. Retail businesses, as identified by the 1997 North American Industry Classification System (NAICS) sector numbers 44-45, located within the satellite enterprise zone shall be eligible for all benefits provided under the provisions of sections 135.200 to 135.258.

2. For satellite zones designated pursuant to the provisions of subdivisions (1) and (3) of subsection 1 of this section, the satellite zones, in conjunction with the existing state-designated enterprise zone shall meet the following criteria:

(1) The area is one of pervasive poverty, unemployment, and general distress, or one in which a large number of jobs have been lost, a large number of employers have closed, or in which a large percentage of available production capacity is idle. For the purpose of this subdivision, "large number of jobs" means one percent or more of the area's population according to the most recent decennial census, and "large number of employers" means over five;

(2) At least fifty percent of the residents living in the area have incomes below eighty percent of the median income of all residents within the state of Missouri according to the last decennial census or other appropriate source as approved by the director;

(3) The resident population of the existing

1 state-designated enterprise zone and its satellite zones must be
2 at least four thousand but not more than seventy-two thousand at
3 the time of designation;

4 (4) The level of unemployment of persons, according to the
5 most recent data available from the division of employment
6 security or from the United States Bureau of Census and approved
7 by the director, within the area exceeds one and one-half times
8 the average rate of unemployment for the state of Missouri over
9 the previous twelve months, or the percentage of area residents
10 employed on a full-time basis is less than sixty percent of the
11 statewide percentage of residents employed on a full-time basis.

12 3. A qualified business located within a satellite zone
13 shall be subject to the same eligibility criteria and can be
14 eligible to receive the same benefits as a qualified facility in
15 sections 135.200 to [135.255] 135.258.

16 135.212. 1. In addition to any other enterprise zones
17 authorized in this chapter, the department of economic
18 development shall designate one enterprise zone in any county of
19 the third classification without a township form of government
20 and with more than thirty-two thousand five hundred but less than
21 thirty-two thousand six hundred inhabitants. Such enterprise
22 zone designations shall have the same boundaries as such county,
23 and shall only be made if the area to be included in the
24 enterprise zone meets all the requirements of section 135.205.

25 2. In addition to any other enterprise zones authorized in
26 this chapter, the department of economic development shall
27 designate one enterprise zone that shall have boundaries that are
28 the same as any city of the fourth classification with more than

1 one thousand eight hundred but less than one thousand nine
2 hundred inhabitants and located in three counties. Such
3 enterprise zone designation shall only be made if the area that
4 is to be included in the enterprise zone meets all the
5 requirements of section 135.205.

6 3. In addition to any other enterprise zones authorized in
7 this chapter, the department of economic development shall
8 designate one enterprise zone that shall have boundaries that are
9 the same as any city of the fourth classification with more than
10 one thousand but less than one thousand one hundred inhabitants
11 and located in any county of the third classification without a
12 township form of government and with more than forty-one thousand
13 one hundred but less than forty-one thousand two hundred
14 inhabitants. Such enterprise zone designation shall only be made
15 if the area that is to be included in the enterprise zone meets
16 all the requirements of section 135.205.

17 4. In addition to any other enterprise zones authorized
18 pursuant to this chapter, the department of economic development
19 shall designate one enterprise zone that shall have boundaries
20 that are the same as any county of the third classification
21 without a township form of government and with more than thirteen
22 thousand seventy-five but less than thirteen thousand one hundred
23 seventy-five inhabitants. Such enterprise zone designation shall
24 only be made if the area that is to be included in the enterprise
25 zone meets all the requirements of section 135.205.

26 5. In addition to any other enterprise zones authorized in
27 this chapter, the department of economic development shall
28 designate one enterprise zone in the portions of any city of the

1 fourth classification with more than three thousand eight hundred
2 but less than four thousand inhabitants and located in more than
3 one county and any home rule city with more than one hundred
4 thirteen thousand two hundred but less than one hundred thirteen
5 thousand three hundred inhabitants which include a political
6 subdivision that receives a portion of its funding from section
7 163.031, RSMo, and is located in part in any home rule city with
8 more than four hundred thousand inhabitants and located in more
9 than one county. Such enterprise zone shall only be made if the
10 area to be included in the enterprise zone meets all the
11 requirements of section 135.205.

12 6. In addition to any other enterprise zones authorized
13 pursuant to this chapter, the department of economic development
14 shall designate one enterprise zone that shall have boundaries
15 that are the same as any city of the fourth classification with
16 more than four thousand three hundred but less than four thousand
17 five hundred located in a county of the first classification with
18 more than ninety-three thousand eight hundred but less than
19 ninety-three thousand nine hundred inhabitants. Such enterprise
20 zone designation shall only be made if the area that is to be
21 included in the enterprise zone meets all the requirements of
22 section 135.205.

23 7. In addition to any other enterprise zones authorized
24 pursuant to this chapter, the department of economic development
25 shall designate one enterprise zone that shall have boundaries
26 that are the same as any city of the fourth classification with
27 more than five thousand four hundred but less than five thousand
28 five hundred inhabitants and located in more than one county.

1 Such enterprise zone designation shall only be made if the area
2 that is to be included in the enterprise zone meets all the
3 requirements of section 135.205.

4 8. In addition to any other enterprise zones authorized in
5 this chapter, the department of economic development shall
6 designate one enterprise zone that shall be located partially in
7 any city of the fourth classification with more than twelve
8 thousand one hundred but less than twelve thousand four hundred
9 inhabitants and partially in any city of the fourth
10 classification with more than nine thousand six hundred but less
11 than nine thousand seven hundred inhabitants and shall include
12 all area in between any city of the fourth classification with
13 more than twelve thousand one hundred but less than twelve
14 thousand four hundred inhabitants and any city of the fourth
15 classification with more than nine thousand six hundred but less
16 than nine thousand seven hundred inhabitants with specific
17 boundaries to be determined by the department of economic
18 development in conjunction with the governing authority of the
19 county. Such enterprise zone designation shall only be made if
20 the area that is to be included in the enterprise zone meets all
21 the requirements of section 135.205.

22 9. In addition to any other enterprise zones authorized in
23 this chapter, the department of economic development shall
24 designate one enterprise zone within any county of the third
25 classification without a township form of government and with
26 more than thirty-one thousand but less than thirty-one thousand
27 one hundred inhabitants. Such enterprise zone designation shall
28 only be made if the area that is to be included in the enterprise

1 zone meets all the requirements of section 135.205.

2 10. Notwithstanding the provisions of section 135.230, to
3 the contrary, any enterprise zone designated in any county of the
4 third classification with a township form of government and with
5 more than thirteen thousand seven hundred but less than thirteen
6 thousand eight hundred inhabitants or designated in any county of
7 the third classification without a township form of government
8 and with more than fifteen thousand seven hundred but less than
9 fifteen thousand eight hundred inhabitants shall not expire
10 before December 31, 2015.

11 11. In addition to the number of enterprise zones
12 authorized by the provisions of sections 135.200 to 135.270, the
13 department of economic development shall designate one such zone
14 in every county of the third classification without a township
15 form of government and with more than six thousand seven hundred
16 fifty but less than six thousand eight hundred fifty inhabitants.
17 Such designation shall only be made if the area in the county
18 which is to be included in the enterprise zone meets all the
19 requirements of section 135.205.

20 12. In addition to the number of enterprise zones
21 authorized by the provisions of this chapter the department of
22 economic development shall designate one such zone in every city
23 of the fourth classification with more than thirteen thousand six
24 hundred but less than thirteen thousand eight hundred inhabitants
25 which shall have boundaries abutting an international airport and
26 an interstate highway with specific boundaries to be determined
27 by the department of economic development in conjunction with the
28 governing authority of the city. Such designation shall only be

1 made if the area in the city which is to be included in the
2 enterprise zone meets all the requirements of section 135.205.

3 13. In addition to any other enterprise zones authorized in
4 this chapter, the department of economic development shall
5 designate one such zone in a city of the fourth classification
6 with more than thirty thousand three hundred but less than thirty
7 thousand seven hundred inhabitants. Such enterprise zone shall
8 only be made if the area to be included in the enterprise zone
9 meets all the requirements of section 135.205.

10 135.215. 1. Improvements made to "real property" as such
11 term is defined in section 137.010, RSMo, which are made in an
12 enterprise zone subsequent to the date such zone or expansion
13 thereto was designated, may upon approval of an authorizing
14 resolution by the governing authority having jurisdiction of the
15 area in which the improvements are made, be exempt, in whole or
16 in part, from assessment and payment of ad valorem taxes of one
17 or more affected political subdivisions, provided that, except as
18 to the exemption allowed under subsection 3 of this section, at
19 least fifty new jobs that provide an average of at least
20 thirty-five hours of employment per week per job are created and
21 maintained at the new or expanded facility. Such authorizing
22 resolution shall specify the percent of the exemption to be
23 granted, the duration of the exemption to be granted, and the
24 political subdivisions to which such exemption is to apply and
25 any other terms, conditions or stipulations otherwise required.
26 A copy of the resolution shall be provided the director within
27 thirty calendar days following adoption of the resolution by the
28 governing authority.

1 2. No exemption shall be granted until the governing
2 authority holds a public hearing for the purpose of obtaining the
3 opinions and suggestions of residents of political subdivisions
4 to be affected by the exemption from property taxes. The
5 governing authority shall send, by certified mail, a notice of
6 such hearing to each political subdivision in the area to be
7 affected and shall publish notice of such hearing in a newspaper
8 of general circulation in the area to be affected by the
9 exemption at least twenty days prior to the hearing but not more
10 than thirty days prior to the hearing. Such notice shall state
11 the time, location, date and purpose of the hearing.

12 3. Notwithstanding subsection 1 of this section, at least
13 one-half of the ad valorem taxes otherwise imposed on subsequent
14 improvements to real property located in an enterprise zone shall
15 become and remain exempt from assessment and payment of ad
16 valorem taxes of any political subdivision of this state or
17 municipality thereof for a period of not less than ten years
18 following the date such improvements were assessed, provided the
19 improved properties are used for assembling, fabricating,
20 processing, manufacturing, mining, warehousing or distributing
21 properties.

22 4. No exemption shall be granted for a period more than
23 twenty-five years following the date on which the original
24 enterprise zone was designated by the department except for any
25 enterprise zone within any home rule city with more than one
26 hundred fifty-one thousand five hundred but less than one hundred
27 fifty-one thousand six hundred inhabitants provided in any
28 instance the exemption shall not be granted for a period longer

1 than twenty-five years from the date on which the exemption was
2 granted.

3 5. The provisions of subsection 1 of this section shall not
4 apply to improvements made to real property which have been
5 started prior to August 28, 1991.

6 6. The mandatory abatement referred to in this section
7 shall not relieve the assessor or other responsible official from
8 ascertaining the amount of the equalized assessed value of all
9 taxable property annually as required by section 99.855, RSMo,
10 and shall not have the effect of reducing the payments in lieu of
11 taxes referred to in subdivision (2) of section 99.845, RSMo,
12 unless such reduction is set forth in the plan approved by the
13 governing body of the municipality pursuant to subdivision (1) of
14 section 99.820, RSMo.

15 7. Effective August 28, 2004, any abatement or exemption
16 provided for in this section on an individual parcel of real
17 property shall cease after a period of thirty days of business
18 closure, work stoppage, major reduction in force, or a
19 significant change in the type of business conducted at that
20 location. For the purposes of this subsection, "work stoppage"
21 shall not include strike or lockout or time necessary to retool a
22 plant, and "major reduction in force" is defined as a seventy-
23 five percent or greater reduction. Any owner or new owner may
24 reapply, but cannot receive the abatement or exemption for any
25 period of time beyond the original life of the enterprise zone.

26 135.262. In addition to the number of enterprise zones
27 authorized under the provisions of sections 135.206 to 135.260,
28 the department of economic development shall designate any area

1 that meets all the requirements of section 135.205 as an
2 enterprise zone.

3 135.286. 1. Notwithstanding any provision of law to the
4 contrary, no revenue-producing enterprise shall receive the state
5 tax exemption, state tax credits, or state tax refund as provided
6 in sections 135.200 to 135.283 for facilities commencing
7 operations on or after January 1, 2005. This provision is not
8 intended to affect in any way the local real property tax
9 abatement authorized by section 135.215.

10 2. Notwithstanding subsection 4 of section 135.215 to the
11 contrary, if an exemption pursuant to section 135.215 is granted
12 on property prior to the expiration of the twenty-five year
13 anniversary of the designation of the enterprise zone, the
14 property may continue to receive that exemption for up to twenty-
15 five years following the date the exemption on that property was
16 granted, provided that the total number of years of exemption on
17 that property shall not exceed twenty-five.

18 135.530. For the purposes of sections 100.010, 100.710 and
19 100.850, RSMo, sections 135.110, 135.200, 135.258, 135.313,
20 135.403, 135.405, 135.503, 135.530 and 135.545, section 215.030,
21 RSMo, sections 348.300 and 348.302, RSMo, and sections 620.1400
22 to 620.1460, RSMo, "distressed community" means either a Missouri
23 municipality within a metropolitan statistical area which has a
24 median household income of under seventy percent of the median
25 household income for the metropolitan statistical area, according
26 to the last decennial census, or a United States census block
27 group or contiguous group of block groups within a metropolitan
28 statistical area which has a population of at least two thousand

1 five hundred, and each block group having a median household
2 income of under seventy percent of the median household income
3 for the metropolitan area in Missouri, according to the last
4 decennial census. In addition the definition shall include
5 municipalities not in a metropolitan statistical area, with a
6 median household income of under seventy percent of the median
7 household income for the nonmetropolitan areas in Missouri
8 according to the last decennial census or a census block group or
9 contiguous group of block groups which has a population of at
10 least two thousand five hundred each block group having a median
11 household income of under seventy percent of the median household
12 income for the nonmetropolitan areas of Missouri, according to
13 the last decennial census. In metropolitan statistical areas,
14 the definition shall include areas that were designated as either
15 a federal empowerment zone; or a federal enhanced enterprise
16 community; or a state enterprise zone that was originally
17 designated before January 1, 1986, but shall not include
18 expansions of such state enterprise zones done after March 16,
19 1988.

20 135.546. For all tax years beginning on or after January 1,
21 2005, no tax credits shall be approved, awarded, or issued to any
22 person or entity claiming any tax credit under section 135.545;
23 if an organization has been allocated credits for contribution-
24 based credits prior to January 1, 2005, the organization may
25 issue such credits prior to January 1, 2007, for qualified
26 contributions.

27 135.900. As used in sections 135.900 to 135.910, the
28 following terms mean:

1 (1) "Department", the department of economic development;

2 (2) "Director", the director of the department of economic
3 development;

4 (3) "Earned income", all income not derived from retirement
5 accounts, pensions, or transfer payments;

6 (4) "New business facility", the same meaning as such term
7 is defined in section 135.100; except that the term "lease" as
8 used therein shall not include the leasing of property defined in
9 paragraph (d) of subdivision (6) of this section;

10 (5) "Population", all residents living in an area who are
11 not enrolled in any course at a college or university in the
12 area;

13 (6) "Revenue-producing enterprise":

14 (a) Manufacturing activities classified as SICs 20 through
15 39;

16 (b) Agricultural activities classified as SIC 025;

17 (c) Rail transportation terminal activities classified as
18 SIC 4013;

19 (d) Renting or leasing of residential property to low- and
20 moderate-income persons as defined in 42 U.S.C.A. 5302(a)(20);

21 (e) Motor freight transportation terminal activities
22 classified as SIC 4231;

23 (f) Public warehousing and storage activities classified as
24 SICs 422 and 423 except SIC 4221, miniwarehouse warehousing and
25 warehousing self-storage;

26 (g) Water transportation terminal activities classified as
27 SIC 4491;

28 (h) Airports, flying fields, and airport terminal services

1 classified as SIC 4581;

2 (i) Wholesale trade activities classified as SICs 50 and
3 51;

4 (j) Insurance carriers activities classified as SICs 631,
5 632, and 633;

6 (k) Research and development activities classified as SIC
7 873, except 8733;

8 (l) Farm implement dealer activities classified as SIC
9 5999;

10 (m) Employment agency activities classified as SIC 7361;

11 (n) Computer programming, data processing, and other
12 computer-related activities classified as SIC 737;

13 (o) Health service activities classified as SICs 801, 802,
14 803, 804, 806, 807, 8092, and 8093;

15 (p) Interexchange telecommunications service as defined in
16 section 386.020, RSMo, or training activities conducted by an
17 interexchange telecommunications company as defined in section
18 386.020, RSMo;

19 (q) Recycling activities classified as SIC 5093;

20 (r) Banking activities classified as SICs 602 and 603;

21 (s) Office activities as defined in section 135.100,
22 notwithstanding SIC classification;

23 (t) Mining activities classified as SICs 10 through 14;

24 (u) The administrative management of any of the foregoing
25 activities; or

26 (v) Any combination of any of the foregoing activities;

27 (8) "SIC", the standard industrial classification as such
28 classifications are defined in the 1987 edition of the standard

1 industrial classification manual as prepared by the executive
2 office of the president, office of management and budget;

3 (9) "Transfer payments", payments made under Medicaid,
4 Medicare, Social Security, child support or custody agreements,
5 and separation agreements.

6 135.903. 1. To qualify as a rural empowerment zone, an
7 area shall meet all the following criteria:

8 (1) The area is one of pervasive poverty, unemployment, and
9 general distress;

10 (2) At least sixty-five percent of the population has
11 earned income below eighty percent of the median income of all
12 residents within the state according to the last decennial census
13 or other appropriate source as approved by the director;

14 (3) The population of the area is at least four hundred but
15 not more than three thousand five hundred at the time of
16 designation as a rural empowerment zone;

17 (4) The level of unemployment of persons, according to the
18 most recent data available from the division of employment
19 security or from the United States Bureau of Census and approved
20 by the director, within the area exceeds one and one-half times
21 the average rate of unemployment for the state of Missouri over
22 the previous twelve months, or the percentage of area residents
23 employed on a full-time basis is less than fifty percent of the
24 statewide percentage of residents employed on a full-time basis;

25 (5) The area is situated more than ten miles from any
26 existing rural empowerment zone;

27 (6) The area is situated in a county of the third
28 classification without a township form of government and with

1 more than eight thousand nine hundred twenty-five but less than
2 nine thousand twenty-five inhabitants; and

3 (7) The area is not situated in an existing enterprise
4 zone.

5 2. The governing body of any county in which an area may be
6 designated a rural empowerment zone shall submit to the
7 department an application showing that the area complies with the
8 requirements of subsection 1 of this section. The department
9 shall declare the area a rural empowerment zone if upon
10 investigation the department finds that the area meets the
11 requirements of subsection 1 of this section. If the area is
12 found not to meet the requirements, the governing body shall have
13 the opportunity to submit another application for designation as
14 a rural empowerment zone and the department shall designate the
15 area a rural empowerment zone if upon investigation the
16 department finds that the area meets the requirements of
17 subsection 1 of this section.

18 3. There shall be no more than two rural empowerment zones
19 as created under sections 135.900 to 135.910 in existence at any
20 time.

21 135.910. All of the Missouri taxable income attributed to a
22 new business facility in a rural empowerment zone which is earned
23 by a taxpayer establishing and operating a new business facility
24 located within a rural empowerment zone shall be exempt from
25 taxation under chapter 143, RSMo, if such new business facility
26 is responsible for the creation of ten new full-time jobs in the
27 zone within one year from the date on which the tax abatement
28 begins. All of the Missouri taxable income attributed to a

1 revenue-producing enterprise in a rural empowerment zone which is
2 earned by a taxpayer operating a revenue-producing enterprise
3 located within a rural empowerment zone and employing nineteen or
4 fewer full-time employees shall be exempt from taxation under
5 chapter 143, RSMo, if such revenue-producing enterprise is
6 responsible for the creation of five new full-time jobs in the
7 zone within one year from the date on which the tax abatement
8 begins. All of the Missouri taxable income attributed to a
9 revenue-producing enterprise in a rural empowerment zone which is
10 earned by a taxpayer operating a revenue-producing enterprise
11 located within a rural empowerment zone and employing twenty or
12 more full-time employees shall be exempt from taxation under
13 chapter 143, RSMo, if such revenue-producing enterprise is
14 responsible for the creation of a number of new full-time jobs in
15 the zone equal to twenty-five percent of the number of full-time
16 employees employed by the revenue-producing enterprise on the
17 date on which tax abatement begins within one year from the date
18 on which the tax abatement begins.

19 135.911. The provisions of sections 135.900 to 135.910
20 shall expire on August 28, 2014.

21 135.1050. The following terms, whenever used in sections
22 135.1050 to 135.1075 mean:

23 (1) "Blighted area", an area which, by reason of the
24 predominance of defective or inadequate street layout, unsanitary
25 or unsafe conditions, deterioration of site improvements,
26 improper subdivision or obsolete platting, or the existence of
27 conditions which endanger life or property by fire and other
28 causes, or any combination of such factors, retards the provision

1 of housing accommodations or constitutes an economic or social
2 liability or a menace to the public health, safety, morals, or
3 welfare in its present condition and use;

4 (2) "Board", an enhanced enterprise zone board established
5 pursuant to section 135.1057;

6 (3) "Commencement of commercial operations", shall be
7 deemed to occur during the first taxable year for which the new
8 business facility is first put into use by the taxpayer in the
9 enhanced business enterprise in which the taxpayer intends to use
10 the new business facility;

11 (4) "Department", the department of economic development;

12 (5) "Director", the director of the department of economic
13 development;

14 (6) "Employee", a person employed by the enhanced business
15 enterprise on:

16 (a) A regular, full-time basis;

17 (b) A part-time basis, provided such person is customarily
18 performing such duties an average of at least twenty hours per
19 week; or

20 (c) A seasonal basis, provided such person performs such
21 duties for at least eighty percent of the season customary for
22 the position in which such person is employed;

23 (7) "Enhanced business enterprise", an industry or one of a
24 cluster of industries that is either:

25 (a) Identified by the department as critical to the state's
26 economic security and growth; or

27 (b) Will have an impact on industry cluster development, as
28 identified by the governing authority in its application for

1 designation of an enhanced enterprise zone and approved by the
2 department; but excluding gambling establishments (NAICS industry
3 group 7132), retail trade (NAICS sectors 44 and 45) and food and
4 drinking places (NAICS subsector 722). Service industries may be
5 eligible only if a majority of its annual revenues will be
6 derived from services provided out of the state.

7 (8) "Existing business facility", any facility in this
8 state which was employed by the taxpayer claiming the credit in
9 the operation of an enhanced business enterprise immediately
10 prior to an expansion, acquisition, addition, or replacement;

11 (9) "Facility", any building used as an enhanced business
12 enterprise located within an enhanced enterprise zone, including
13 the land on which the facility is located and all machinery,
14 equipment, and other real and depreciable tangible personal
15 property acquired for use at and located at or within such
16 facility and used in connection with the operation of such
17 facility;

18 (10) "Governing authority", the body holding primary
19 legislative authority over a county or incorporated municipality;

20 (11) "NAICS", the 1997 edition of the North American
21 Industry Classification System as prepared by the Executive
22 Office of the President, Office of Management and Budget. Any
23 NAICS sector, subsector, industry group or industry identified in
24 this section shall include its corresponding classification in
25 subsequent federal industry classification systems;

26 (12) "New business facility", a facility that satisfies the
27 following requirements:

28 (a) Such facility is employed by the taxpayer in the

1 operation of an enhanced business enterprise. Such facility shall
2 not be considered a new business facility in the hands of the
3 taxpayer if the taxpayer's only activity with respect to such
4 facility is to lease it to another person or persons. If the
5 taxpayer employs only a portion of such facility in the operation
6 of an enhanced business enterprise, and leases another portion of
7 such facility to another person or persons or does not otherwise
8 use such other portions in the operation of an enhanced business
9 enterprise, the portion employed by the taxpayer in the operation
10 of an enhanced business enterprise shall be considered a new
11 business facility, if the requirements of paragraphs (b), (c),
12 and (d) of this subdivision are satisfied;

13 (b) Such facility is acquired by, or leased to, the
14 taxpayer after December 31, 2004. A facility shall be deemed to
15 have been acquired by, or leased to, the taxpayer after December
16 31, 2004, if the transfer of title to the taxpayer, the transfer
17 of possession pursuant to a binding contract to transfer title to
18 the taxpayer, or the commencement of the term of the lease to the
19 taxpayer occurs after December 31, 2004;

20 (c) If such facility was acquired by the taxpayer from
21 another taxpayer and such facility was employed immediately prior
22 to the acquisition by another taxpayer in the operation of an
23 enhanced business enterprise, the operation of the same or a
24 substantially similar enhanced business enterprise is not
25 continued by the taxpayer at such facility; and

26 (d) Such facility is not a replacement business facility,
27 as defined in subdivision (16) of this section;

28 (13) "New business facility employee", an employee of the

1 taxpayer in the operation of a new business facility during the
2 taxable year for which the credit allowed by section 135.1070 is
3 claimed, except that truck drivers and rail and barge vehicle
4 operators and other operators of rolling stock for hire shall not
5 constitute new business facility employees.

6 (14) "New business facility investment", the value of real
7 and depreciable tangible personal property, acquired by the
8 taxpayer as part of the new business facility, which is used by
9 the taxpayer in the operation of the new business facility,
10 during the taxable year for which the credit allowed by 135.1070
11 is claimed, except that trucks, truck-trailers, truck
12 semitrailers, rail vehicles, barge vehicles, aircraft and other
13 rolling stock for hire, track, switches, barges, bridges,
14 tunnels, and rail yards and spurs shall not constitute new
15 business facility investments. The total value of such property
16 during such taxable year shall be:

17 (a) Its original cost if owned by the taxpayer; or

18 (b) Eight times the net annual rental rate, if leased by
19 the taxpayer. The net annual rental rate shall be the annual
20 rental rate paid by the taxpayer less any annual rental rate
21 received by the taxpayer from subrentals. The new business
22 facility investment shall be determined by dividing by twelve the
23 sum of the total value of such property on the last business day
24 of each calendar month of the taxable year. If the new business
25 facility is in operation for less than an entire taxable year,
26 the new business facility investment shall be determined by
27 dividing the sum of the total value of such property on the last
28 business day of each full calendar month during the portion of

1 such taxable year during which the new business facility was in
2 operation by the number of full calendar months during such
3 period;

4 (15) "Related taxpayer":

5 (a) A corporation, partnership, trust, or association
6 controlled by the taxpayer;

7 (b) An individual, corporation, partnership, trust, or
8 association in control of the taxpayer; or

9 (c) A corporation, partnership, trust or association
10 controlled by an individual, corporation, partnership, trust or
11 association in control of the taxpayer. "Control of a
12 corporation" shall mean ownership, directly or indirectly, of
13 stock possessing at least fifty percent of the total combined
14 voting power of all classes of stock entitled to vote, "control
15 of a partnership or association" shall mean ownership of at least
16 fifty percent of the capital or profits interest in such
17 partnership or association, and "control of a trust" shall mean
18 ownership, directly or indirectly, of at least fifty percent of
19 the beneficial interest in the principal or income of such trust;
20 ownership shall be determined as provided in Section 318 of the
21 Internal Revenue Code of 1986, as amended;

22 (16) "Replacement business facility", a facility otherwise
23 described in subdivision (12) of this section, hereafter referred
24 to in this subdivision as "new facility", which replaces another
25 facility, hereafter referred to in this subdivision as "old
26 facility", located within the state, which the taxpayer or a
27 related taxpayer previously operated but discontinued operating
28 on or before the close of the first taxable year for which the

1 credit allowed by this section is claimed. A new facility shall
2 be deemed to replace an old facility if the following conditions
3 are met:

4 (a) The old facility was operated by the taxpayer or a
5 related taxpayer during the taxpayer's or related taxpayer's
6 taxable period immediately preceding the taxable year in which
7 commencement of commercial operations occurs at the new facility;
8 and

9 (b) The old facility was employed by the taxpayer or a
10 related taxpayer in the operation of an enhanced business
11 enterprise and the taxpayer continues the operation of the same
12 or substantially similar enhanced business enterprise at the new
13 facility.

14 Notwithstanding the preceding provisions of this subdivision, a
15 facility shall not be considered a replacement business facility
16 if the taxpayer's new business facility investment, as computed
17 in subdivision (14) of this section, in the new facility during
18 the tax period for which the credits allowed in 135.1070 are
19 claimed exceed one million dollars and if the total number of
20 employees at the new facility exceeds the total number of
21 employees at the old facility by at least two;

22 (17) "Same or substantially similar enhanced business
23 enterprise", an enhanced business enterprise in which the nature
24 of the products produced or sold, or activities conducted, are
25 similar in character and use or are produced, sold, performed, or
26 conducted in the same or similar manner as in another enhanced
27 business enterprise.

1 135.1055. 1. For purposes of sections 135.1050 to
2 135.1075, an area shall meet the following criteria in order to
3 qualify as an enhanced enterprise zone:

4 (1) The area shall be a blighted area, have pervasive
5 poverty, unemployment and general distress; and

6 (2) At least sixty percent of the residents living in the
7 area have incomes below ninety percent of the median income of
8 all residents:

9 (a) Within the state of Missouri, according to the last
10 decennial census or other appropriate source as approved by the
11 director; or

12 (b) Within the county or city not within a county in which
13 the area is located, according to the last decennial census or
14 other appropriate source as approved by the director; and

15 (3) The resident population of the area shall be at least
16 five hundred but not more than one hundred thousand at the time
17 of designation as an enhanced enterprise zone if the area lies
18 within a metropolitan statistical area, as established by the
19 United States Census Bureau, or if the area does not lie within a
20 metropolitan statistical area, the resident population of the
21 area at the time of designation shall be at least five hundred
22 but not more than forty thousand inhabitants. If the population
23 of the jurisdiction of the governing authority does not meet the
24 minimum population requirements set forth in this subdivision,
25 the population of the area must be at least fifty percent of the
26 population of the jurisdiction. However, no enhanced enterprise
27 zone shall be created which consists of the total area within the
28 political boundaries of a county; and

1 (4) The level of unemployment of persons, according to the
2 most recent data available from the United States Bureau of
3 Census and approved by the director, within the area is equal to
4 or exceeds the average rate of unemployment for:

5 (a) The state of Missouri over the previous twelve months;
6 or

7 (b) The county or city not within a county over the
8 previous twelve months.

9 2. Notwithstanding the requirements of subsection 1 of this
10 section to the contrary, an enhanced enterprise zone may be
11 established in an area located within a county for which public
12 and individual assistance has been requested by the governor
13 pursuant to Section 401 of the Robert T. Stafford Disaster Relief
14 and Emergency Assistance Act, 42 U.S.C. 5121 et seq., for an
15 emergency proclaimed by the governor pursuant to section 44.100,
16 RSMo, due to a natural disaster of major proportions, if the area
17 to be designated is blighted and sustained severe damage as a
18 result of such natural disaster, as determined by the state
19 emergency management agency. An application for designation as
20 an enhanced enterprise zone pursuant to this subsection shall be
21 made before the expiration of one year from the date the governor
22 requested federal relief for the area sought to be designated.

23 3. Notwithstanding the requirements of subsection 1 of this
24 section to the contrary, an enhanced enterprise zone may be
25 designated in a "county of declining population" if it meets the
26 requirements of subdivisions (1), (3) and either (2) or (4) of
27 subsection 1 of this section. For the purposes of this
28 subsection, a "county of declining population" is one that has

1 lost one percent or more of its population as demonstrated by
2 comparing the most recent decennial census population to the next
3 most recent decennial census population for the county.

4 4. In addition to meeting the requirements of subsection 1,
5 2, or 3 of this section, an area, to qualify as an enhanced
6 enterprise zone, shall be demonstrated by the governing authority
7 to have either:

8 (1) The potential to create sustainable jobs in a targeted
9 industry; or

10 (2) A demonstrated impact on local industry cluster
11 development.

12 135.1057. 1. A governing authority planning to seek
13 designation of an enhanced enterprise zone shall establish an
14 enhanced enterprise zone board. The number of members on the
15 board shall be seven. One member of the board shall be appointed
16 by the school district or districts located within the area
17 proposed for designation as an enhanced enterprise zone. One
18 member of the board shall be appointed by other affected taxing
19 districts. The remaining five members shall be chosen by the
20 chief elected official of the county or municipality.

21 2. The school district member and the affected taxing
22 district member shall each have initial terms of five years. Of
23 the five members appointed by the chief elected official, two
24 shall have initial terms of four years, two shall have initial
25 terms of three years, and one shall have an initial term of two
26 years. Thereafter, members shall serve terms of five years.
27 Each commissioner shall hold office until a successor has been
28 appointed. All vacancies shall be filled in the same manner as

1 the original appointment. For inefficiency or neglect of duty or
2 misconduct in office, a member of the board may be removed by the
3 applicable appointing authority.

4 3. A majority of the members shall constitute a quorum of
5 such board for the purpose of conducting business and exercising
6 the powers of the board and for all other purposes. Action may
7 be taken by the board upon a vote of a majority of the members
8 present.

9 4. The members of the board annually shall elect a chair
10 from among the members.

11 5. The role of the board shall be to conduct the activities
12 necessary to advise the governing authority on the designation of
13 an enhanced enterprise zone and any other advisory duties as
14 determined by the governing authority. The role of the board
15 after the designation of an enhanced enterprise zone shall be
16 review and assessment of zone activities as it relates to the
17 annual reports as set forth in section 135.1060.

18 135.1060. 1. Any governing authority that desires to have
19 any portion of a city or unincorporated area of a county under
20 its control designated as an enhanced enterprise zone shall hold
21 a public hearing for the purpose of obtaining the opinion and
22 suggestions of those persons who will be affected by such
23 designation. The governing authority shall notify the director
24 of such hearing at least thirty days prior thereto and shall
25 publish notice of such hearing in a newspaper of general
26 circulation in the area to be affected by such designation at
27 least twenty days prior to the date of the hearing but not more
28 than thirty days prior to such hearing. Such notice shall state

1 the time, location, date, and purpose of the hearing. The
2 director, or the director's designee, shall attend such hearing.

3 2. After a public hearing is held as required in subsection
4 1 of this section, the governing authority may file a petition
5 with the department requesting the designation of a specific area
6 as an enhanced enterprise zone. Such petition shall include, in
7 addition to a description of the physical, social, and economic
8 characteristics of the area:

9 (1) A plan to provide adequate police protection within the
10 area;

11 (2) A specific and practical process for individual
12 businesses to obtain waivers from burdensome local regulations,
13 ordinances, and orders which serve to discourage economic
14 development within the area to be designated an enhanced
15 enterprise zone, except that such waivers shall not substantially
16 endanger the health or safety of the employees of any such
17 business or the residents of the area;

18 (3) A description of what other specific actions will be
19 taken to support and encourage private investment within the
20 area;

21 (4) A plan to ensure that resources are available to assist
22 area residents to participate in increased development through
23 self-help efforts and in ameliorating any negative effects of
24 designation of the area as an enhanced enterprise zone;

25 (5) A statement describing the projected positive and
26 negative effects of designation of the area as an enhanced
27 enterprise zone;

28 (6) A specific plan to provide assistance to any person or

1 business dislocated as a result of activities within the enhanced
2 enterprise zone. Such plan shall determine the need of dislocated
3 persons for relocation assistance; provide, prior to
4 displacement, information about the type, location, and price of
5 comparable housing or commercial property; provide information
6 concerning state and federal programs for relocation assistance
7 and provide other advisory services to displaced persons. Public
8 agencies may choose to provide assistance under the Uniform
9 Relocation and Real Property Acquisition Act, 42 U.S.C. section
10 4601, et seq., to meet the requirements of this subdivision; and

11 (7) A description or plan that demonstrates the
12 requirements of subsection 4 of section 135.1055.

13 3. An enhanced enterprise zone designation shall be
14 effective upon such approval by the department and shall expire
15 in twenty-five years.

16 4. Each designated enhanced enterprise zone board shall
17 report to the director on an annual basis regarding the status of
18 the zone and business activity within the zone.

19 135.1065. 1. Improvements made to "real property" as such
20 term is defined in section 137.010, RSMo, which are made in an
21 enhanced enterprise zone subsequent to the date such zone or
22 expansion thereto was designated, may, upon approval of an
23 authorizing resolution by the governing authority having
24 jurisdiction of the area in which the improvements are made, be
25 exempt, in whole or in part, from assessment and payment of ad
26 valorem taxes of one or more affected political subdivisions.

27 2. Such authorizing resolution shall specify the percent of
28 the exemption to be granted, the duration of the exemption to be

1 granted, and the political subdivisions to which such exemption
2 is to apply and any other terms, conditions, or stipulations
3 otherwise required. A copy of the resolution shall be provided
4 to the director within thirty calendar days following adoption of
5 the resolution by the governing authority.

6 3. No exemption shall be granted until the governing
7 authority holds a public hearing for the purpose of obtaining the
8 opinions and suggestions of residents of political subdivisions
9 to be affected by the exemption from property taxes. The
10 governing authority shall send, by certified mail, a notice of
11 such hearing to each political subdivision in the area to be
12 affected and shall publish notice of such hearing in a newspaper
13 of general circulation in the area to be affected by the
14 exemption at least twenty days prior to the hearing but not more
15 than thirty days prior to the hearing. Such notice shall state
16 the time, location, date, and purpose of the hearing.

17 4. Notwithstanding subsection 1 of this section, at least
18 one-half of the ad valorem taxes otherwise imposed on subsequent
19 improvements to real property located in an enhanced enterprise
20 zone shall become and remain exempt from assessment and payment
21 of ad valorem taxes of any political subdivision of this state or
22 municipality thereof for a period of not less than ten years
23 following the date such improvements were assessed, provided the
24 improved properties are used for enhanced business enterprises.

25 5. No exemption shall be granted for a period more than
26 twenty-five years following the date on which the original
27 enhanced enterprise zone was designated by the department.

28 6. The provisions of subsection 1 of this section shall not

1 apply to improvements made to real property begun prior to August
2 28, 2004.

3 7. The abatement referred to in this section shall not
4 relieve the assessor or other responsible official from
5 ascertaining the amount of the equalized assessed value of all
6 taxable property annually as required by sections 99.855, 99.957,
7 or 99.1042, RSMo, and shall not have the effect of reducing the
8 payments in lieu of taxes referred to in subdivision (2) of
9 subsection 1 of section 99.845, RSMo, subdivision (2) of
10 subsection 3 of section 99.957, RSMo, or subdivision (2) of
11 subsection 3 of section 99.1042, RSMo, unless such reduction is
12 set forth in the plan approved by the governing body of the
13 municipality pursuant to subdivision (1) of subsection 1 of
14 section 99.820, section 99.942, or section 99.1027, RSMo.

15 135.1070. 1. A taxpayer who establishes a new business
16 facility may, upon approval by the department, be allowed a
17 credit, each tax year for up to ten tax years, in an amount
18 determined as set forth in this section, against the tax imposed
19 by chapter 143, RSMo, excluding withholding tax imposed by
20 sections 143.191 to 143.265, RSMo. No taxpayer shall receive
21 multiple ten-year periods for subsequent expansions at the same
22 facility.

23 2. Notwithstanding any provision of law to the contrary,
24 any taxpayer who establishes a new business facility in an
25 enhanced enterprise zone and is awarded state tax credits under
26 this section may not also receive tax credits under sections
27 135.100 to 135.150, sections 135.200 to 135.268, or section
28 135.535.

1 3. No credit shall be issued pursuant to this section
2 unless:

3 (1) The number of new business facility employees engaged
4 or maintained in employment at the new business facility for the
5 taxable year for which the credit is claimed equals or exceeds
6 two; and

7 (2) The new business facility investment for the taxable
8 year for which the credit is claimed equals or exceeds one
9 hundred thousand dollars.

10 4. The annual amount of credits allowed for an approved
11 enhanced business enterprise shall be the lesser of:

12 (1) The annual amount authorized by the department for the
13 enhanced business enterprise, which shall be limited to the
14 projected state economic benefit, as determined by the
15 department; or

16 (2) The sum calculated based upon the following:

17 (a) A credit of four hundred dollars for each new business
18 facility employee employed within an enhanced enterprise zone;

19 (b) An additional credit of four hundred dollars for each
20 new business facility employee who is a resident of an enhanced
21 enterprise zone;

22 (c) An additional credit of four hundred dollars for each
23 new business facility employee who is paid by the enhanced
24 business enterprise a wage that exceeds the average wage paid
25 within the county in which the facility is located, as determined
26 by the department; and

27 (d) A credit equal to two percent of new business facility
28 investment within an enhanced enterprise zone.

1 5. Prior to January 1, 2007, in no event shall the
2 department authorize more than four million dollars annually to
3 be issued for all enhanced business enterprises. After December
4 31, 2006, in no event shall the department authorize more than
5 seven million dollars annually to be issued for all enhanced
6 business enterprises.

7 6. If a facility, which does not constitute a new business
8 facility, is expanded by the taxpayer, the expansion shall be
9 considered eligible for the credit allowed by this section if:

10 (1) The taxpayer's new business facility investment in the
11 expansion during the tax period in which the credits allowed in
12 this section are claimed exceeds one hundred thousand dollars and
13 if the number of new business facility employees engaged or
14 maintained in employment at the expansion facility for the
15 taxable year for which credit is claimed equals or exceeds two,
16 and the total number of employees at the facility after the
17 expansion is at least two greater than the total number of
18 employees before the expansion; and

19 (2) The taxpayer's investment in the expansion and in the
20 original facility prior to expansion shall be determined in the
21 manner provided in subdivision (12) of section 135.1050.

22 7. The number of new business facility employees during any
23 taxable year shall be determined by dividing by twelve the sum of
24 the number of individuals employed on the last business day of
25 each month of such taxable year. If the new business facility is
26 in operation for less than the entire taxable year, the number of
27 new business facility employees shall be determined by dividing
28 the sum of the number of individuals employed on the last

1 business day of each full calendar month during the portion of
2 such taxable year during which the new business facility was in
3 operation by the number of full calendar months during such
4 period. For the purpose of computing the credit allowed by this
5 section in the case of a facility which qualifies as a new
6 business facility under subsection 6 of this section, and in the
7 case of a new business facility which satisfies the requirements
8 of paragraph (c) of subdivision (12) of section 135.1050, or
9 subdivision (16) of section 135.1050, the number of new business
10 facility employees at such facility shall be reduced by the
11 average number of individuals employed, computed as provided in
12 this subsection, at the facility during the taxable year
13 immediately preceding the taxable year in which such expansion,
14 acquisition, or replacement occurred and shall further be reduced
15 by the number of individuals employed by the taxpayer or related
16 taxpayer that was subsequently transferred to the new business
17 facility from another Missouri facility and for which credits
18 authorized in this section are not being earned, whether such
19 credits are earned because of an expansion, acquisition,
20 relocation, or the establishment of a new facility.

21 8. In the case where a new business facility employee is a
22 resident of an enhanced enterprise zone for less than a twelve-
23 month period is employed for less than a twelve-month period, the
24 credits allowed by paragraph (b) of subdivision (2) of subsection
25 4 of this section shall be determined by multiplying four hundred
26 dollars by a fraction, the numerator of which is the number of
27 calendar days during the taxpayer's tax year for which such
28 credits are claimed, in which the employee was a resident of an

1 enhanced enterprise zone, and the denominator of which is three
2 hundred and sixty-five.

3 9. For the purpose of computing the credit allowed by this
4 section in the case of a facility which qualifies as a new
5 business facility pursuant to subsection 6 of this section, and
6 in the case of a new business facility which satisfies the
7 requirements of paragraph (c) of subdivision (12) of section
8 135.1050 or subdivision (16) of section 135.1050, the amount of
9 the taxpayer's new business facility investment in such facility
10 shall be reduced by the average amount, computed as provided in
11 subdivision (12) of section 135.1050 for new business facility
12 investment, of the investment of the taxpayer, or related
13 taxpayer immediately preceding such expansion or replacement or
14 at the time of acquisition. Furthermore, the amount of the
15 taxpayer's new business facility investment shall also be reduced
16 by the amount of investment employed by the taxpayer or related
17 taxpayer which was subsequently transferred to the new business
18 facility from another Missouri facility and for which credits
19 authorized in this section are not being earned, whether such
20 credits are earned because of an expansion, acquisition,
21 relocation, or the establishment of a new facility.

22 10. For a taxpayer with flow-through tax treatment to its
23 members, partners, or shareholders, the credit shall be allowed
24 to members, partners, or shareholders in proportion to their
25 share of ownership on the last day of the taxpayer's tax period.

26 11. Credits may not be carried forward but shall be claimed
27 for the taxable year during which commencement of commercial
28 operations occurs at such new business facility, and for each of

1 the nine succeeding taxable years for which the credit is issued.

2 12. Certificates of tax credit authorized by this section
3 may be transferred, sold, or assigned by filing a notarized
4 endorsement thereof with the department that names the
5 transferee, the amount of tax credit transferred, and the value
6 received for the credit, as well as any other information
7 reasonably requested by the department. The sale price cannot be
8 less than seventy-five percent of the par value of such credits.

9 13. The director of revenue shall issue a refund to the
10 taxpayer to the extent that the amount of credits allowed in this
11 section exceeds the amount of the taxpayer's income tax.

12 135.1075. The department may adopt such rules, statements
13 of policy, procedures, forms, and guidelines as may be necessary
14 to carry out the provisions of sections 135.1050 to 135.1075.
15 Any rule or portion of a rule, as that term is defined in section
16 536.010, RSMo, that is created under the authority delegated in
17 this section shall become effective only if it complies with and
18 is subject to all of the provisions of chapter 536, RSMo, and, if
19 applicable, section 536.028, RSMo. This section and chapter 536,
20 RSMo, are nonseverable and if any of the powers vested with the
21 general assembly pursuant to chapter 536, RSMo, to review, to
22 delay the effective date, or to disapprove and annul a rule are
23 subsequently held unconstitutional, then the grant of rulemaking
24 authority and any rule proposed or adopted after August 28, 2004,
25 shall be invalid and void.

26 135.1078. After January 1, 2007, all enterprise zones
27 designated before January 1, 2006, shall be eligible to receive
28 the tax benefits under sections 135.1050 to 135.1075, RSMo.

1 144.757. 1. Any county or municipality, except
2 municipalities within a county [of the first classification]
3 having a charter form of government with a population in excess
4 of nine hundred thousand may, by a majority vote of its governing
5 body, impose a local use tax if a local sales tax is imposed as
6 defined in section 32.085, RSMo, at a rate equal to the rate of
7 the local sales tax in effect in such county or municipality;
8 provided, however, that no ordinance or order enacted pursuant to
9 sections 144.757 to 144.761 shall be effective unless the
10 governing body of the county or municipality submits to the
11 voters thereof at a municipal, county or state general, primary
12 or special election [prior to August 7, 1996, or after December
13 31, 1996,] a proposal to authorize the governing body of the
14 county or municipality to impose a local use tax pursuant to
15 sections 144.757 to 144.761. Municipalities within a county [of
16 the first classification] having a charter form of government
17 with a population in excess of nine hundred thousand may, upon
18 voter approval received pursuant to paragraph (b) of subdivision
19 (2) of subsection 2 of this section, impose a local use tax at
20 the same rate as the local municipal sales tax with the revenues
21 from all such municipal use taxes to be distributed pursuant to
22 subsection 4 of section 94.890, RSMo. The municipality shall
23 within thirty days of the approval of the use tax imposed
24 pursuant to paragraph (b) of subdivision (2) of subsection 2 of
25 this section select one of the distribution options permitted in
26 subsection 4 of section 94.890, RSMo, for distribution of all
27 municipal use taxes.

28 2. (1) The ballot of submission, except for counties and

1 municipalities described in subdivisions (2) and (3) of this
2 subsection, shall contain substantially the following language:

3 Shall the (county or municipality's name)
4 impose a local use tax at the same rate as the total local sales
5 tax rate, currently (insert percent), provided that if
6 the local sales tax rate is reduced or raised by voter approval,
7 the local use tax rate shall also be reduced or raised by the
8 same action? A use tax return shall not be required to be filed
9 by persons whose purchases from out-of-state vendors do not in
10 total exceed two thousand dollars in any calendar year.

11 [] YES [] NO

12 If you are in favor of the question, place an "X" in the box
13 opposite "Yes". If you are opposed to the question, place an "X"
14 in the box opposite "No".

15 (2) (a) The ballot of submission in a county [of the first
16 classification] having a charter form of government with a
17 population in excess of nine hundred thousand shall contain
18 substantially the following language:

19 For the purposes of [preventing neighborhood decline,
20 demolishing old deteriorating and vacant buildings,
21 rehabilitating historic structures, cleaning polluted sites,
22 promoting reinvestment in neighborhoods by creating the (name of
23 county) Community Comeback Program; and for the purposes of]
24 economic development and enhancing local government services[;]
25 shall the county [governing body] be authorized to collect a
26 local use tax equal to the total of the existing county sales tax
27 rate of (insert tax rate), provided that if the county sales tax
28 is repealed, reduced or raised by voter approval, the local use

1 tax rate shall also be repealed, reduced or raised by the same
2 voter action? [The Community Comeback Program] Fifty percent of
3 the revenue shall be used for economic development, including
4 retention, creation, and attraction of better paying jobs, and
5 fifty percent shall be used for enhancing local government
6 services. The county shall be required to [submit] make
7 available to the public [a] an audited comprehensive financial
8 report detailing the management and use of economic development
9 funds each year.

10 A use tax is the equivalent of a sales tax on purchases from
11 out-of-state sellers by in-state buyers and on certain taxable
12 business transactions. A use tax return shall not be required to
13 be filed by persons whose purchases from out-of-state vendors do
14 not in total exceed two thousand dollars in any calendar year.

15 [] YES [] NO

16 If you are in favor of the question, place an "X" in the box
17 opposite "Yes". If you are opposed to the question, place an "X"
18 in the box opposite "No".

19 (b) The ballot of submission in a municipality within a
20 county [of the first classification] having a charter form of
21 government with a population in excess of nine hundred thousand
22 shall contain substantially the following language:

23 Shall the municipality be authorized to impose a local use
24 tax at the same rate as the local sales tax by a vote of the
25 governing body, provided that if any local sales tax is repealed,
26 reduced or raised by voter approval, the respective local use tax
27 shall also be repealed, reduced or raised by the same action? A
28 use tax return shall not be required to be filed by persons whose

1 purchases from out-of-state vendors do not in total exceed two
2 thousand dollars in any calendar year.

3 [] YES [] NO

4 If you are in favor of the question, place an "X" in the box
5 opposite "Yes". If you are opposed to the question, place an "X"
6 in the box opposite "No".

7 (3) The ballot of submission in any city not within a
8 county shall contain substantially the following language:

9 Shall the (city name) impose a local use tax
10 at the same rate as the local sales tax, currently at a rate of
11 (insert percent) which includes the capital improvements
12 sales tax and the transportation tax, provided that if any local
13 sales tax is repealed, reduced or raised by voter approval, the
14 respective local use tax shall also be repealed, reduced or
15 raised by the same action? A use tax return shall not be
16 required to be filed by persons whose purchases from out-of-
17 state vendors do not in total exceed two thousand dollars in any
18 calendar year.

19 [] YES [] NO

20 If you are in favor of the question, place an "X" in the box
21 opposite "Yes". If you are opposed to the question, place an "X"
22 in the box opposite "No".

23 (4) If any of such ballots are submitted on August 6, 1996,
24 and if a majority of the votes cast on the proposal by the
25 qualified voters voting thereon are in favor of the proposal,
26 then the ordinance or order and any amendments thereto shall be
27 in effect October 1, 1996, provided the director of revenue
28 receives notice of adoption of the local use tax on or before

1 August 16, 1996. If any of such ballots are submitted after
2 December 31, 1996, and if a majority of the votes cast on the
3 proposal by the qualified voters voting thereon are in favor of
4 the proposal, then the ordinance or order and any amendments
5 thereto shall be in effect on the first day of the calendar
6 quarter which begins at least forty-five days after the director
7 of revenue receives notice of adoption of the local use tax. If
8 a majority of the votes cast by the qualified voters voting are
9 opposed to the proposal, then the governing body of the county or
10 municipality shall have no power to impose the local use tax as
11 herein authorized unless and until the governing body of the
12 county or municipality shall again have submitted another
13 proposal to authorize the governing body of the county or
14 municipality to impose the local use tax [pursuant to sections
15 144.757 to 144.761] and such proposal is approved by a majority
16 of the qualified voters voting thereon.

17 3. The local use tax may be imposed at the same rate as the
18 local sales tax then currently in effect in the county or
19 municipality upon all transactions which are subject to the taxes
20 imposed pursuant to sections 144.600 to 144.745 within the county
21 or municipality adopting such tax; provided, however, that if any
22 local sales tax is repealed or the rate thereof is reduced or
23 raised by voter approval, the local use tax rate shall also be
24 deemed to be repealed, reduced or raised by the same action
25 repealing, reducing or raising the local sales tax.

26 4. For purposes of sections 144.757 to 144.761 [and
27 sections 67.478 to 67.493, RSMo], the use tax may be referred to
28 or described as the equivalent of a sales tax on purchases made

1 from out-of-state sellers by in-state buyers and on certain
2 intrabusiness transactions. Such a description shall not change
3 the classification, form or subject of the use tax or the manner
4 in which it is collected.

5 144.759. 1. All local use taxes collected by the director
6 of revenue pursuant to sections 144.757 to 144.761 on behalf of
7 any county or municipality, less one percent for cost of
8 collection, which shall be deposited in the state's general
9 revenue fund after payment of premiums for surety bonds as
10 provided in section 32.087, RSMo, shall be deposited with the
11 state treasurer in a local use tax trust fund, which fund shall
12 be separate and apart from the local sales tax trust funds. The
13 moneys in such local use tax trust fund shall not be deemed to be
14 state funds and shall not be commingled with any funds of the
15 state. The director of revenue shall keep accurate records of
16 the amount of money in the trust fund which was collected in each
17 county or municipality imposing a local use tax, and the records
18 shall be open to the inspection of officers of the county or
19 municipality and to the public. No later than the tenth day of
20 each month, the director of revenue shall distribute all moneys
21 deposited in the trust fund during the preceding month, except as
22 provided in subsection 2 of this section, to the county or
23 municipality treasurer, or such other officer as may be
24 designated by the county or municipality ordinance or order, of
25 each county or municipality imposing the tax authorized by
26 sections 144.757 to 144.761, the sum due the county or
27 municipality as certified by the director of revenue.

28 2. The director of revenue shall distribute all moneys

1 which would be due any county [of the first classification]
2 having a charter form of government and having a population of
3 nine hundred thousand or more to the county treasurer or such
4 other officer as may be designated by county ordinance, who shall
5 distribute such moneys as follows: the portion of the use tax
6 imposed by the county which equals one-half the rate of sales tax
7 in effect for such county shall be disbursed to the county
8 [community comeback trust authorized pursuant to sections 67.478
9 to 67.493, RSMo] treasurer for expenditure for economic
10 development purposes, as defined in this section, subject to any
11 qualifications and regulations adopted by ordinance of the
12 county. Such ordinance shall require an audited comprehensive
13 financial report detailing the management and use of economic
14 development funds each year. Such ordinance shall also require
15 that the county and the municipal league of the county jointly
16 prepare an economic development strategy to guide expenditures of
17 funds and conduct an annual review of the strategy. The
18 treasurer or such other officer as may be designated by county
19 ordinance shall distribute one-third of the balance to the county
20 and to each city, town and village in group B according to
21 section 66.620, RSMo, as modified by this section, a portion of
22 the two-thirds remainder of such balance equal to the percentage
23 ratio that the population of each such city, town or village
24 bears to the total population of all such group B cities, towns
25 and villages. For the purposes of this subsection, population
26 shall be determined by the last federal decennial census or the
27 latest census that determines the total population of the county
28 and all political subdivisions therein. For the purposes of this

1 subsection, each city, town or village in group A according to
2 section 66.620, RSMo, but whose per capita sales tax receipts
3 during the preceding calendar year pursuant to sections 66.600 to
4 66.630, RSMo, were less than the per capita countywide average of
5 all sales tax receipts during the preceding calendar year, shall
6 be treated as a group B city, town or village until the per
7 capita amount distributed to such city, town or village equals
8 the difference between the per capita sales tax receipts during
9 the preceding calendar year and the per capita countywide average
10 of all sales tax receipts during the preceding calendar year.

11 3. The director of revenue may authorize the state
12 treasurer to make refunds from the amounts in the trust fund and
13 credited to any county or municipality for erroneous payments and
14 overpayments made, and may redeem dishonored checks and drafts
15 deposited to the credit of such counties or municipalities. If
16 any county or municipality abolishes the tax, the county or
17 municipality shall notify the director of revenue of the action
18 at least ninety days prior to the effective date of the repeal,
19 and the director of revenue may order retention in the trust
20 fund, for a period of one year, of two percent of the amount
21 collected after receipt of such notice to cover possible refunds
22 or overpayment of the tax and to redeem dishonored checks and
23 drafts deposited to the credit of such accounts. After one year
24 has elapsed after the effective date of abolition of the tax in
25 such county or municipality, the director of revenue shall
26 authorize the state treasurer to remit the balance in the account
27 to the county or municipality and close the account of that
28 county or municipality. The director of revenue shall notify

1 each county or municipality of each instance of any amount
2 refunded or any check redeemed from receipts due the county or
3 municipality.

4 4. Except as modified in sections 144.757 to 144.761, all
5 provisions of sections 32.085 and 32.087, RSMo, applicable to the
6 local sales tax, except for subsection 12 of section 32.087,
7 RSMo, and all provisions of sections 144.600 to 144.745 shall
8 apply to the tax imposed pursuant to sections 144.757 to 144.761,
9 and the director of revenue shall perform all functions incident
10 to the administration, collection, enforcement, and operation of
11 the tax.

12 5. As used in this section, "economic development" means:

13 (1) Expenditures for infrastructure and sites for business
14 development or for public infrastructure projects;

15 (2) Purchase, assembly, clearance, demolition,
16 environmental remediation, planning, redesign, reconstruction,
17 rehabilitation, construction, modification or expansion of land,
18 structures and facilities, public or private, either in
19 connection with a reinvestment project in areas with underused,
20 derelict, economically challenged, or environmentally troubled
21 sites, or in connection with business attraction, retention,
22 creation, or expansion;

23 (3) Expenditures related to business district activities
24 such as facade improvements, landscaping, street lighting,
25 sidewalk construction, trash receptacles, park benches, and other
26 public improvements;

27 (4) Expenditures for the provision of workforce training
28 and educational support in connection with job creation,

1 retention, attraction, and expansion;

2 (5) Development and operation of business incubator
3 facilities, and related entrepreneurship support programs;

4 (6) Capitalization or guarantee of small business loan or
5 equity funds;

6 (7) Expenditures for business development activities
7 including attraction, creation, retention, and expansion; and

8 (8) Related administration expenses of economic and
9 community development programs, provided that such expenses shall
10 not exceed five percent of annual revenues.

11 178.980. As used in sections 178.980 to 178.984, the
12 following terms mean:

13 (1) "Agreement", the agreement between an employer and a
14 junior college district concerning a project. An agreement may
15 be for a period not to exceed ten years when the program services
16 associated with a project are not in excess of five hundred
17 thousand dollars. For a project where the associated program
18 costs are greater than five hundred thousand dollars, the
19 agreement may not exceed a period of eight years;

20 (2) "Board of trustees", the board of trustees of a junior
21 college district;

22 (3) "Capital investment", an investment in research and
23 development, working capital, and real and tangible personal
24 business property except inventory or property intended for sale
25 to customers. Trucks, truck trailers, truck semi-trailers, rail
26 and barge vehicles and other rolling stock for hire, track,
27 switches, barges, bridges, tunnels, rail yards, and spurs shall
28 not qualify as a capital investment. The amount of such

1 investment shall be the original cost of the property if owned,
2 or eight times the net annual rental rate if leased;

3 (4) "Certificate", industrial retained jobs training
4 certificates issued under section 178.983;

5 (5) "Date of commencement of the project", the date of the
6 agreement;

7 (6) "Employee", the person employed in a retained job;

8 (7) "Employer", the person maintaining retained jobs in
9 conjunction with a project;

10 (8) "Industry", a business located within this state which
11 enters into an agreement with a community college district and
12 which is engaged in interstate or intrastate commerce for the
13 purpose of manufacturing, processing, or assembling products,
14 conducting research and development, or providing services in
15 interstate commerce, but excluding retail services;

16 (9) "Program costs", all necessary and incidental costs of
17 providing program services, including payment of the principal,
18 premium, and interest on certificates, including capitalized
19 interest, issued to finance a project, funding and maintenance of
20 a debt service reserve fund to secure such certificates and
21 wages, salaries and benefits of employees participating in on-
22 the-job training;

23 (10) "Program services" includes, but is not limited to,
24 the following:

25 (a) Retained jobs training;

26 (b) Adult basic education and job-related instruction;

27 (c) Vocational and skill-assessment services and testing;

28 (d) Training facilities, equipment, materials, and

1 supplies;

2 (e) On-the-job training;

3 (f) Administrative expenses equal to seventeen percent of
4 the total training costs, two percent to be paid to the
5 department of economic development for deposit into the Missouri
6 job development fund created under section 620.478, RSMo;

7 (g) Subcontracted services with state institutions of
8 higher education, private colleges or universities, or other
9 federal, state, or local agencies;

10 (h) Contracted or professional services; and

11 (i) Issuance of certificates;

12 (11) "Project", a training arrangement which is the subject
13 of an agreement entered into between the community college
14 district and an employer to provide program services that is not
15 also the subject of an agreement entered into between a community
16 college district and an employer to provide program services
17 under sections 178.892 to 178.896;

18 (12) "Retained job", a job in a stable industry, not
19 including jobs for recalled workers, which was in existence for
20 at least two consecutive calendar years preceding the year in
21 which the application for the retained jobs training program was
22 made;

23 (13) "Retained jobs credit from withholding", the credit as
24 provided in section 178.982;

25 (14) "Retained jobs training program", or "program", the
26 project or projects established by a community college district
27 for the retention of jobs, by providing education and training of
28 workers for existing jobs for stable industry in the state;

1 (15) "Stable industry", a business that otherwise meets the
2 definition of industry and retains existing jobs. To be a stable
3 industry, the business shall have:

4 (a) Maintained at least one hundred employees per year at
5 the employer's site in the state at which the jobs are based, for
6 each of the two calendar years preceding the year in which
7 application for the program is made;

8 (b) Retained at that site the level of employment that
9 existed in the taxable year immediately preceding the year in
10 which application for the program is made; and

11 (c) Made or agree to make a capital investment aggregating
12 at least one million dollars to acquire or improve long-term
13 assets (including leased facilities) such as property, plant, or
14 equipment (excluding program costs) at the employer's site in the
15 state at which jobs are based over a period of three consecutive
16 calendar years, as certified by the employer and:

17 a. Have made substantial investment in new technology
18 requiring the upgrading of worker's skills; or

19 b. Be located in a border county of the state and represent
20 a potential risk of relocation from the state; or

21 c. Be determined to represent a substantial risk of
22 relocation from the state by the director of the department of
23 economic development;

24 (16) "Total training costs", costs of training, including
25 supplies, wages and benefits of instructors, subcontracted
26 services, on-the-job training, training facilities, equipment,
27 skill assessment, and all program services excluding issuance of
28 certificates.

1 178.981. A community college district, with the approval of
2 the department of economic development in consultation with the
3 office of administration, may enter into an agreement to
4 establish a project and provide program services to an employer.
5 As soon as possible after initial contact between a community
6 college district and a potential employer regarding the
7 possibility of entering into an agreement, the district shall
8 inform the division of workforce development of the department of
9 economic development and the office of administration about the
10 potential project. The division of workforce development shall
11 evaluate the proposed project within the overall job training
12 efforts of the state to ensure that the project will not
13 duplicate other job training programs. The department of
14 economic development shall have fourteen days from receipt of the
15 application to approve or disapprove projects. If no response is
16 received by the community college within fourteen days, the
17 projects are approved. Any project that is disapproved must be
18 in writing stating the reasons for the disapproval. If an
19 agreement is entered into, the district and the employer shall
20 notify the department of revenue within fifteen calendar days.
21 An agreement may provide, but is not limited to:

22 (1) Payment of program costs, including deferred costs,
23 which may be paid from one or a combination of the following
24 sources:

25 (a) Funds appropriated by the general assembly from the
26 Missouri community college job retention program fund and
27 disbursed by the division of workforce development in respect of
28 retained jobs credit from withholding to be received or derived

1 from retained employment resulting from the project;

2 (b) Tuition, student fees, or special charges fixed by the
3 board of trustees to defray program costs in whole or in part;

4 (c) Guarantee of payments to be received under paragraph
5 (a) or (b) of this subdivision;

6 (2) Payment of program costs shall not be deferred for a
7 period longer than ten years if program costs do not exceed five
8 hundred thousand dollars, or eight years if program costs exceed
9 five hundred thousand dollars from the date of commencement of
10 the project;

11 (3) Costs of on-the-job training for employees shall
12 include wages or salaries of participating employees. Payments
13 for on-the-job training shall not exceed the average of fifty
14 percent of the total percent of the total wages paid by the
15 employer to each participant during the period of training.
16 Payment for on-the-job training may continue for up to six months
17 from the date of the employer's capital investment;

18 (4) A provision which fixes the minimum amount of retained
19 jobs credit from withholding, or tuition and fee payments which
20 shall be paid for program costs;

21 (5) Any payment required to be made by an employer is a
22 lien upon the employer's business property until paid and has
23 equal precedence with ordinary taxes and shall not be divested by
24 a judicial sale. Property subject to the lien may be sold for
25 sums due and delinquent at a tax sale, with the same forfeitures,
26 penalties, and consequences as for the nonpayment of ordinary
27 taxes. The purchasers at tax sale obtain the property subject to
28 the remaining payments.

1 178.982. If an agreement provides that all or part of
2 program costs are to be met by receipt of retained jobs credit
3 from withholding, such retained jobs credit from withholding
4 shall be determined and paid as follows:

5 (1) Retained jobs credit from withholding shall be based
6 upon the wages paid to the employees in the retained jobs;

7 (2) A portion of the total payments made by the employer
8 under section 143.221, RSMo, shall be designated as the retained
9 jobs credit from withholding. Such portion shall be an amount
10 equal to two and one-half percent of the gross wages paid by the
11 employer for each of the first one hundred jobs included in the
12 project and one and one-half percent of the gross wages paid by
13 the employer for each of the remaining jobs included in the
14 project. If business or employment conditions cause the amount
15 of the retained jobs credit from withholding to be less than the
16 amount projected in the agreement for any time period, then other
17 withholding tax paid by the employer under section 143.221, RSMo,
18 shall be credited to the Missouri junior college retained job
19 training fund by the amount of such difference. The employer
20 shall remit the amount of the retained jobs credit to the
21 department of revenue in the manner prescribed in section
22 178.984. When all program costs, including the principal,
23 premium, and interest on the certificates have been paid, the
24 employer credits shall cease;

25 (3) The community college district participating in a
26 project shall establish a special fund for and in the name of the
27 project. All funds appropriated by the general assembly from the
28 Missouri community college job training retention program fund

1 and disbursed by the division of workforce development for the
2 project and other amounts received by the district in respect of
3 the project and required by the agreement to be used to pay
4 program costs for the project shall be deposited in the special
5 fund. Amounts held in the special fund may be used and disbursed
6 by the district only to pay program costs for the project. The
7 special fund may be divided into such accounts and subaccounts as
8 shall be provided in the agreement, and amounts held therein may
9 be invested in investments which are legal for the investment of
10 the district's other funds;

11 (4) Any disbursement in respect of a project received from
12 the division of workforce development under sections 178.980 to
13 178.984 and the special fund into which it is paid may be
14 irrevocably pledged by a junior college district for the payment
15 of the principal, premium, and interest on the certificate issued
16 by a junior college district to finance or refinance, in whole or
17 in part, the project;

18 (5) The employer shall certify to the department of revenue
19 that the credit from withholding is in accordance with an
20 agreement and shall provide other information the department may
21 require;

22 (6) An employee participating in a project will receive
23 full credit for the amount designated as a retained jobs credit
24 from withholding and withheld as provided in section 143.221,
25 RSMo;

26 (7) If an agreement provides that all or part of program
27 costs are to be met by receipt of retained jobs credit from
28 withholding, the provisions of this subsection shall also apply

1 to any successor to the original employer until such time as the
2 principal and interest on the certificates have been paid.

3 178.983. 1. To provide funds for the present payment of
4 the costs of retained jobs training programs, a community college
5 district may borrow money and issue and sell certificates payable
6 from a sufficient portion of the future receipts of payments
7 authorized by the agreement including disbursements from the
8 Missouri community college job retention training program to the
9 special fund established by the district for each project. The
10 total amount of outstanding certificates sold by all junior
11 college districts shall not exceed fifteen million dollars,
12 unless an increased amount is authorized in writing by a majority
13 of members of the Missouri job training joint legislative
14 oversight committee. The certificates shall be marketed through
15 financial institutions authorized to do business in Missouri.
16 The receipts shall be pledged to the payment of principal of and
17 interest on the certificates. Certificates may be sold at public
18 sale or at private sale at par, premium, or discount of not less
19 than ninety-five percent of the par value thereof, at the
20 discretion of the board of trustees, and may bear interest at
21 such rate or rates as the board of trustees shall determine,
22 notwithstanding the provisions of section 108.170, RSMo, to the
23 contrary. However, chapter 176, RSMo, does not apply to the
24 issuance of these certificates. Certificates may be issued with
25 respect to a single project or multiple projects and may contain
26 terms or conditions as the board of trustees may provide by
27 resolution authorizing the issuance of the certificates.

28 2. Certificates issued to refund other certificates may be

1 sold at public sale or at private sale as provided in this
2 section with the proceeds from the sale to be used for the
3 payment of the certificates being refunded. The refunding
4 certificates may be exchanged in payment and discharge of the
5 certificates being refunded, in installments at different times
6 or an entire issue or series at one time. Refunding certificates
7 may be sold or exchanged at any time on, before, or after the
8 maturity of the outstanding certificates to be refunded. They
9 may be issued for the purpose of refunding a like, greater, or
10 lesser principal amount of certificates and may bear a higher,
11 lower, or equivalent rate of interest than the certificates being
12 renewed or refunded.

13 3. Before certificates are issued, the board of trustees
14 shall publish once a notice of its intention to issue the
15 certificates, stating the amount, the purpose, and the project or
16 projects for which the certificates are to be issued. A person
17 may, within fifteen days after the publication of the notice, by
18 action in the circuit court of a county in the district, appeal
19 the decision of the board of trustees to issue the certificates.
20 The action of the board of trustees in determining to issue the
21 certificates is final and conclusive unless the circuit court
22 finds that the board of trustees has exceeded its legal
23 authority. An action shall not be brought which questions the
24 legality of the certificates, the power of the board of trustees
25 to issue the certificates, the effectiveness of any proceedings
26 relating to the authorization of the project, or the
27 authorization and issuance of the certificates from and after
28 fifteen days from the publication of the notice of intention to

1 issue.

2 4. The board of trustees shall make a finding based on
3 information supplied by the employer that revenues provided in
4 the agreement are sufficient to secure the faithful performance
5 of obligations in the agreement.

6 5. Certificates issued under this section shall not be
7 deemed to be an indebtedness of the state or the community
8 college district or of any other political subdivision of the
9 state, and the principal and interest on such certificates shall
10 be payable only from the sources provided in subdivision (1) of
11 section 178.981 which are pledged in the agreement.

12 6. The department of economic development shall coordinate
13 the retained jobs training program, and may promulgate rules that
14 districts will use in developing projects with industrial
15 retained jobs training proposals which shall include rules
16 providing for the coordination of such proposals with the service
17 delivery areas established in the state to administer federal
18 funds pursuant to the federal Workforce Investment Act. No rule
19 or portion of a rule promulgated pursuant to the authority of
20 this section shall become effective unless it has been
21 promulgated pursuant to chapter 536, RSMo.

22 7. No community college district may sell certificates as
23 described in this section after July 1, 2014.

24 178.984. 1. There is hereby established within the state
25 treasury a special fund, to be known as the "Missouri Community
26 College Job Retention Training Program Fund", to be administered
27 by the division of workforce development. The department of
28 revenue shall credit to the community college job retention

1 training program fund, as received, all retained jobs credit from
2 withholding remitted by employers pursuant to section 178.982.
3 The fund shall also consist of any gifts, contributions, grants,
4 or bequests received from federal, private, or other sources.
5 The general assembly, however, shall not provide for any transfer
6 of general revenue funds into the community college job retention
7 training program fund. Moneys in the Missouri community college
8 job retention training program fund shall be disbursed to the
9 division of workforce development pursuant to regular
10 appropriations by the general assembly. The division shall
11 disburse such appropriated funds in a timely manner into the
12 special funds established by community college districts for
13 projects, which funds shall be used to pay program costs,
14 including the principal, premium, and interest on certificates
15 issued by the district to finance or refinance, in whole or in
16 part, a project. Such disbursements by the division of workforce
17 development shall be made to the special fund for each project in
18 the same proportion as the retained jobs credit from withholding
19 remitted by the employer participating in such project bears to
20 the total retained jobs credit from withholding remitted by all
21 employers participating in projects during the period for which
22 the disbursement is made. Moneys for retained jobs training
23 programs established under sections 178.980 to 178.984 shall be
24 obtained from appropriations made by the general assembly from
25 the Missouri community college job retention training program
26 fund. All moneys remaining in the Missouri community college job
27 retention training program fund at the end of any fiscal year
28 shall not lapse to the general revenue fund, as provided in

1 section 33.080, RSMo, but shall remain in the Missouri community
2 college job retention training program fund.

3 2. The department of revenue shall develop such forms as
4 are necessary to demonstrate accurately each employer's retained
5 jobs credit from withholding paid into the Missouri community
6 college job retention training program fund. The retained jobs
7 credit from withholding shall be accounted as separate from the
8 normal withholding tax paid to the department of revenue by the
9 employer. Reimbursements made by all employers to the Missouri
10 community college job retention training program fund shall be no
11 less than all allocations made by the division of workforce
12 development to all community college districts for all job
13 retention projects. The employer shall remit the amount of the
14 retained job credit to the department of revenue in the same
15 manner as provided in sections 143.191 to 143.265, RSMo.

16 620.1039. 1. As used in this section, the term "taxpayer"
17 means an individual, a partnership, or a corporation as described
18 in section 143.441 or 143.471, RSMo, or section 148.370, RSMo,
19 and the term "qualified research expenses" has the same meaning
20 as prescribed in 26 U.S.C. 41.

21 2. For tax years beginning on or after January 1, 2001, the
22 director of the department of economic development may authorize
23 a taxpayer to receive a tax credit against the tax otherwise due
24 pursuant to chapter 143, RSMo, or chapter 148, RSMo, other than
25 the taxes withheld pursuant to sections 143.191 to 143.265, RSMo,
26 in an amount up to six and one-half percent of the excess of the
27 taxpayer's qualified research expenses, as certified by the
28 director of the department of economic development, within this

1 state during the taxable year over the average of the taxpayer's
2 qualified research expenses within this state over the
3 immediately preceding three taxable years; except that, no tax
4 credit shall be allowed on that portion of the taxpayer's
5 qualified research expenses incurred within this state during the
6 taxable year in which the credit is being claimed, to the extent
7 such expenses exceed two hundred percent of the taxpayer's
8 average qualified research expenses incurred during the
9 immediately preceding three taxable years.

10 3. The director of economic development shall prescribe the
11 manner in which the tax credit may be applied for. The tax
12 credit authorized by this section may be claimed by the taxpayer
13 to offset the tax liability imposed by chapter 143, RSMo, or
14 chapter 148, RSMo, that becomes due in the tax year during which
15 such qualified research expenses were incurred. Where the amount
16 of the credit exceeds the tax liability, the difference between
17 the credit and the tax liability may only be carried forward for
18 the next five succeeding taxable years or until the full credit
19 has been claimed, whichever first occurs. The application for
20 tax credits authorized by the director pursuant to subsection 2
21 of this section shall be made no later than the end of the
22 taxpayer's tax period immediately following the tax period for
23 which the credits are being claimed.

24 4. Certificates of tax credit issued pursuant to this
25 section may be transferred, sold or assigned by filing a
26 notarized endorsement thereof with the department which names the
27 transferee and the amount of tax credit transferred. The
28 director of economic development may allow a taxpayer to

1 transfer, sell or assign up to forty percent of the amount of the
2 certificates of tax credit issued to and not claimed by such
3 taxpayer pursuant to this section during any tax year commencing
4 on or after January 1, 1996, and ending not later than December
5 31, 1999. Such taxpayer shall file, by December 31, 2001, an
6 application with the department which names the transferee, the
7 amount of tax credit desired to be transferred, and a
8 certification that the funds received by the applicant as a
9 result of the transfer, sale or assignment of the tax credit
10 shall be expended within three years at the state university for
11 the sole purpose of conducting research activities agreed upon by
12 the department, the taxpayer and the state university. Failure
13 to expend such funds in the manner prescribed pursuant to this
14 section shall cause the applicant to be subject to the provisions
15 of section 620.017.

16 5. No rule or portion of a rule promulgated under the
17 authority of this section shall become effective unless it has
18 been promulgated pursuant to the provisions of chapter 536, RSMo.
19 All rulemaking authority delegated prior to June 27, 1997, is of
20 no force and effect and repealed; however, nothing in this
21 section shall be interpreted to repeal or affect the validity of
22 any rule filed or adopted prior to June 27, 1997, if such rule
23 complied with the provisions of chapter 536, RSMo. The
24 provisions of this section and chapter 536, RSMo, are
25 nonseverable and if any of the powers vested with the general
26 assembly pursuant to chapter 536, RSMo, including the ability to
27 review, to delay the effective date, or to disapprove and annul a
28 rule or portion of a rule, are subsequently held

1 unconstitutional, then the purported grant of rulemaking
2 authority and any rule so proposed and contained in the order of
3 rulemaking shall be invalid and void.

4 6. The aggregate of all tax credits authorized pursuant to
5 this section shall not exceed nine million seven hundred thousand
6 dollars in any year.

7 7. For all tax years beginning on or after January 1, 2005,
8 no tax credits shall be approved, awarded, or issued to any
9 person or entity claiming any tax credit under this section.

10 644.032. 1. The governing body of any municipality or
11 county may impose, by ordinance or order, a sales tax in an
12 amount not to exceed one-half of one percent on all retail sales
13 made in such municipality or county which are subject to taxation
14 under the provisions of sections 144.010 to 144.525, RSMo. The
15 tax authorized by this section and section 644.033 shall be in
16 addition to any and all other sales taxes allowed by law, except
17 that no ordinance or order imposing a sales tax under the
18 provisions of this section and section 644.033 shall be effective
19 unless the governing body of the municipality or county submits
20 to the voters of the municipality or county, at a municipal,
21 county or state general, primary or special election, a proposal
22 to authorize the governing body of the municipality or county to
23 impose a tax, provided, that the tax authorized by this section
24 shall not be imposed on the sales of food, as defined in section
25 144.014, RSMo, when imposed by any county with a charter form of
26 government and with more than one million inhabitants.

27 2. The ballot of submission shall contain, but need not be
28 limited to, the following language:

1 Shall the municipality (county) of impose a
2 sales tax of (insert amount) for the purpose of
3 providing funding for (insert either storm water
4 control, or local parks, or storm water control and local parks)
5 for the municipality (county)?

6 [] YES [] NO

7 If a majority of the votes cast on the proposal by the qualified
8 voters voting thereon are in favor of the proposal, then the
9 ordinance or order and any amendments thereto shall be in effect
10 on the first day of the second quarter after the director of
11 revenue receives notice of adoption of the tax. If a majority of
12 the votes cast by the qualified voters voting are opposed to the
13 proposal, then the governing body of the municipality or county
14 shall not impose the sales tax authorized in this section and
15 section 644.033 until the governing body of the municipality or
16 county resubmits another proposal to authorize the governing body
17 of the municipality or county to impose the sales tax authorized
18 by this section and section 644.033 and such proposal is approved
19 by a majority of the qualified voters voting thereon; however, in
20 no event shall a proposal pursuant to this section and section
21 644.033 be submitted to the voters sooner than twelve months from
22 the date of the last proposal pursuant to this section and
23 section 644.033.

24 3. All revenue received by a municipality or county from
25 the tax authorized under the provisions of this section and
26 section 644.033 shall be deposited in a special trust fund and
27 shall be used to provide funding for storm water control or for

1 local parks, or both, within such municipality or county,
2 provided that such revenue may be used for local parks outside
3 such municipality or county if the municipality or county is
4 engaged in a cooperative agreement pursuant to section 70.220,
5 RSMo.

6 4. Any funds in such special trust fund which are not
7 needed for current expenditures may be invested by the governing
8 body in accordance with applicable laws relating to the
9 investment of other municipal or county funds.

10 [67.478. Sections 144.757 to 144.761,
11 RSMo, and sections 67.478 to 67.493 shall be
12 known and may be cited as the "Community
13 Comeback Act".]

14 [67.481. As used in sections 144.757 to
15 144.761, RSMo, and sections 67.478 to 67.493,
16 the following terms mean:

17 (1) "Community comeback plan" and
18 "plan", a comprehensive countywide plan
19 adopted by the community comeback trust board
20 and the governing body of the county that
21 identifies potential areas for reinvestment,
22 projects and strategies to promote
23 neighborhood reinvestment throughout the
24 county, and that clearly identifies on a map
25 the priority comeback communities. The plan
26 shall be a five-year strategic and operating
27 plan, complete with goals, objectives,
28 targets and mechanisms or methods of
29 measuring accomplishments, revised annually;

30 (2) "Community comeback program",
31 "community comeback trust" and "trust", a
32 fund held in the treasury of the county which
33 shall be the repository for all taxes and
34 other moneys raised pursuant to sections
35 144.757 to 144.761, RSMo, and sections 67.478
36 to 67.493, and authorized by the governing
37 body of the county for the purposes of
38 promoting neighborhood reinvestment;

39 (3) "Community comeback program board",
40 "community comeback trust board" and "board",
41 the entity established pursuant to sections
42 67.478 to 67.493 that is responsible for

1 administering the comeback community trust;
2 (4) "Community comeback trust citizen
3 advisory committee" and "advisory committee",
4 an eleven-member committee established
5 pursuant to sections 67.478 to 67.493 that is
6 responsible for advising the community
7 comeback fund board on the best methods of
8 promoting neighborhood reinvestment;
9 (5) "Eligible expenses", costs
10 qualified for funding through the community
11 comeback trust which are:
12 (a) Incurred for the purchase,
13 assembly, clearance, demolition and
14 environmental remediation of land, structures
15 and facilities, public or private, either as
16 part of a neighborhood reinvestment project
17 or to prepare sites for future use in areas
18 with underutilized, derelict, economically
19 challenged or environmentally troubled sites;
20 (b) Related to planning, redesign,
21 clearance, reconstruction, structure
22 rehabilitation, site remediation,
23 construction, modification, expansion,
24 remodeling, structural alteration,
25 replacement or renovation of any structure in
26 a priority comeback community;
27 (c) Expended for capital improvements
28 or infrastructure improvements to facilitate
29 economic development;
30 (d) Expended for residential
31 redevelopment including, but not limited to,
32 buyouts, land-assembly costs, infrastructure
33 improvements and costs associated with
34 preparing sites for housing construction;
35 professional service expenses such as
36 architectural, planning, engineering, design,
37 marketing or other related expenses;
38 (e) Related to community improvement
39 district or special business district
40 expenses such as facade improvements,
41 landscaping, street lighting, sidewalk
42 construction, trash receptacles, park benches
43 and other public improvements;
44 (f) Expenses related to facilitating
45 transit-oriented developments, home
46 improvement and home buyer loan programs; and
47 (g) Expenses eligible for funding
48 through the select neighborhood action
49 program;
50 (6) "Neighborhood reinvestment project"

1 and "project", the planning, development,
2 redesign, clearance, reconstruction or
3 rehabilitation or any combination thereof in
4 order to improve those residential,
5 commercial, industrial, public or other
6 structures or spaces and the infrastructure
7 serving them as may be appropriate or
8 necessary in the interest of the general
9 welfare;
10 (7) "Petition", a petitioner's request
11 for funding made to the community comeback
12 trust;
13 (8) "Petitioner", the governing body of
14 any municipality, the governing body of the
15 county, any land clearance for redevelopment
16 authority within the county organized
17 pursuant to chapter 99, RSMo, or any
18 not-for-profit economic development
19 organization with a governing board not less
20 than two-thirds of the members of which are
21 appointed by the chief elected official of
22 the county or by one or more organizations
23 with governing boards appointed by the chief
24 elected official;
25 (9) "Priority comeback community", an
26 area in a county which encompasses an entire
27 United States census block group and has a
28 median household income below the median
29 household income for such entire county;
30 (10) "Priority comeback project", a
31 funding proposal submitted to a community
32 comeback trust by a petitioner whose area is
33 substantially within a priority comeback
34 community;
35 (11) "Proposal", a petitioner's funding
36 request for the eligible expenses of a
37 neighborhood reinvestment project submitted
38 to a trust by a petitioner;
39 (12) "Select neighborhood action
40 program" and "SNAP", a grant program,
41 administered and funded pursuant to
42 subsection 5 of section 67.490;
43 (13) "Select neighborhood action
44 program applicant" and "SNAP applicant", a
45 neighborhood organization or not-for-profit
46 organization whose mission is consistent with
47 the community comeback plan. The
48 organization shall have a municipal sponsor
49 or a county sponsor if the area is
50 unincorporated. The organization shall have

1 been in existence for at least six months and
2 meet at least once a year in order to be
3 eligible for a SNAP grant;

4 (14) "SNAP grant", an endowment of
5 money by the board to a SNAP applicant
6 pursuant to subsection 5 of section 67.490.]
7

8 [67.484. 1. A community comeback trust
9 may be created, incorporated and managed
10 pursuant to this section by any county of the
11 first classification with a charter form of
12 government and a population of at least nine
13 hundred thousand inhabitants according to the
14 last decennial census, and may exercise the
15 powers given to such trust pursuant to
16 sections 67.478 to 67.493. A trust may sue
17 and be sued, issue general revenue bonds and
18 receive county use tax revenue pursuant to
19 the limitations of this section. A trust
20 shall have as its primary duties the
21 prevention of neighborhood decline, the
22 demolition of old deteriorating and vacant
23 buildings, rehabilitating historic
24 structures, the cleaning of polluted sites
25 and the promotion of neighborhood
26 reinvestment where such investment is
27 essential to reverse or stabilize a stagnant
28 or declining pattern in household income,
29 assessed values, occupancies and related
30 characteristics.

31 2. The governing body of the county is
32 hereby authorized to impose by ordinance a
33 local use tax pursuant to sections 144.757 to
34 144.761, RSMo, for the purpose of funding the
35 creation, operation and maintenance of a
36 community comeback trust, as well as to
37 provide revenue to the county and
38 municipalities authorized to receive moneys
39 generated by said tax pursuant to section
40 144.759, RSMo. The governing body of the
41 county enacting such an ordinance shall
42 submit to the voters of such county a
43 proposal to approve its ordinance imposing
44 the tax. Such ordinance shall become
45 effective only after the majority of the
46 voters voting on such ordinance approve such
47 ordinance. The question shall be submitted
48 to the voters in the county pursuant to
49 section 144.757, RSMo.

50 3. (1) The community comeback trust

1 board shall be composed of seven members as
2 provided in this subsection. No member shall
3 be an elected official, employee or
4 contractor of the county or any municipality
5 within the county or of any organization
6 representing the county or any municipality
7 within the county. Board members shall be
8 citizens of the United States and shall
9 reside within the county. No two members of
10 the board shall be residents of the same
11 county council district of such county. No
12 member shall receive compensation for
13 performance of board duties. No member shall
14 be financially interested directly or
15 indirectly in any contract entered into by
16 the trust or by any petitioner. In the event
17 that any property owned by a board member or
18 the immediate family member of such board
19 member is located in a priority comeback
20 community, the member shall disclose such
21 information to the board and abstain from any
22 formal or informal actions regarding any
23 project in that neighborhood.

24 (2) The chief elected official of any
25 municipality wholly within the county and any
26 member of the governing body of the county
27 shall nominate individuals to serve on the
28 board by providing a list of nominees to the
29 county executive who shall appoint the
30 members. Of the total members, at least four
31 shall be residents of municipalities within
32 the county and at least one shall have each
33 of the following professions: a professional
34 architect or engineer; an urban planner or
35 design professional; a developer or builder;
36 and an accountant or an attorney.

37 (3) The seat of a member shall be
38 automatically vacated when the member changes
39 his or her residence so as to no longer
40 conform to the terms of the requirements of
41 the member's appointment. The board shall
42 promptly notify the county executive of such
43 a change of residence, the pending expiration
44 of any member's term, any member's need to
45 vacate his or her seat or any vacancy on the
46 board. A member whose term has expired shall
47 continue to serve until the successor is
48 appointed and qualified.

49 (4) Upon the passage of an ordinance by
50 the governing body of the county establishing

1 the community comeback trust, the governing
2 body of the county shall, within ten days,
3 send by United States mail written notice of
4 the passage of the ordinance to the chief
5 elected officials of each municipality wholly
6 in the county.

7 (5) Each of the nominating authorities
8 described in subdivision (2) of this
9 subsection shall, within forty-five days of
10 the passage of the ordinance establishing the
11 board or within fourteen days of being
12 notified of a board vacancy by the county
13 executive, submit its list of nominees to the
14 county executive. The county executive shall
15 appoint members within sixty days of the
16 passage of the ordinance or within thirty
17 days of being notified by the board of a
18 vacancy on the board. If a list of nominees
19 is not submitted by the time specified, the
20 county executive shall appoint the members
21 using the criteria set forth in this section.

22 (6) At the first meeting of the board
23 appointed after the effective date of the
24 ordinance, the members shall choose by lot
25 the length of their terms. Three shall serve
26 for one year, two for two years, and two for
27 three years. All succeeding members shall
28 serve terms of three years. Terms shall end
29 on December thirty-first of the respective
30 year. No member shall serve more than two
31 consecutive full terms. Full terms shall
32 include any term longer than two years.

33 4. The board, its employees and
34 subcontractors shall be subject to the
35 regulation of conflicts of interest as
36 defined in sections 105.450 to 105.498, RSMo,
37 and to the requirements for open meetings and
38 records pursuant to chapter 610, RSMo. The
39 board shall enact and adopt all rules,
40 regulations and procedures that are
41 reasonably necessary to achieve the
42 objectives of sections 67.478 to 67.493, and
43 not inconsistent therewith, no sooner than
44 twenty-seven calendar days after notifying
45 all municipalities and the county of the
46 proposed rule, regulation or procedure
47 enactment or change. Notice may be given by
48 ordinary mail, by electronic mail or by
49 publishing in at least one newspaper of
50 general circulation qualified to publish

1 legal notices. No new or amended rule,
2 regulation or procedure shall apply
3 retroactively to any proposal pending before
4 the trust without the agreement of the
5 petitioner. The board shall have the
6 exclusive control of the expenditures of all
7 money collected to the credit of the trust,
8 subject to annual appropriations by the
9 governing body of the county. The county
10 government shall provide the trust staff. No
11 more than five percent of the trust's annual
12 budget shall be used for the trust's annual
13 administrative expenses.

14 5. The trust is authorized to issue
15 bonds, notes or other obligations for any
16 proposal, and to refund such bonds, notes or
17 obligations, as provided in subsection 3 of
18 this section; and to receive and liquidate
19 property, both real and personal, or money
20 which has been granted, donated, devised or
21 bequeathed to the district. The trust shall
22 not have any power of eminent domain.

23 6. (1) Bonds issued pursuant to this
24 section shall be issued pursuant to a
25 resolution adopted by five-sevenths of the
26 board which shall set out the estimated cost
27 to the trust of the proposed improvements,
28 and shall further set out the amount of the
29 bonds to be issued, their purpose or
30 purposes, their date or dates, denomination
31 or denominations, rate or rates of interest,
32 time or times of payment, both of principal
33 and of interest, place or places of payment
34 and all other details in connection with such
35 bonds. Any such bonds may be subject to such
36 provision for redemption prior to maturity,
37 with or without premium, and at such times
38 and upon such conditions as may be provided
39 by the resolution.

40 (2) Notwithstanding the provisions of
41 section 108.170, RSMo, such bonds shall bear
42 interest at rate or rates determined by the
43 trust, shall mature within a period not
44 exceeding twenty years and may be sold at
45 public or private sale for not less than
46 ninety-five percent of the principal amount
47 of such bonds. Bonds issued by the trust
48 shall possess all of the qualities of
49 negotiable instruments pursuant to the laws
50 of this state.

1 (3) Such bonds may be payable to the
2 bearer, may be registered or coupon bonds,
3 and, if payable to bearer, may contain such
4 registration provisions as to either
5 principal and interest, or principal only, as
6 may be provided in the resolution authorizing
7 such bonds, which resolution may also provide
8 for the exchange of registered and coupon
9 bonds. Such bonds and any coupons attached
10 thereto shall be signed in such manner and by
11 such officers of the district as may be
12 provided by the resolution authorizing the
13 bonds. The trust may provide for the
14 replacement of any bond which has become
15 mutilated, destroyed or lost.

16 (4) Bonds issued by the trust shall be
17 payable as to principal, interest and
18 redemption premium, if any, out of all or any
19 part of the trust fund, including revenues
20 derived from use taxes. Neither the board
21 members nor any person executing the bonds
22 shall be personally liable on such bonds by
23 reason of the issuance of such bonds. Bonds
24 issued pursuant to this section shall not
25 constitute a debt, liability or obligation of
26 this state, or any political subdivision of
27 this state, nor shall any such obligations be
28 a pledge of the faith and credit of this
29 state, but shall be payable solely from the
30 revenues and assets held by the trust. The
31 issuance of bonds pursuant to this section
32 shall not directly, indirectly or
33 contingently obligate this state or any
34 political subdivision of this state to levy
35 any form of taxation for such bonds or to
36 make any appropriation for their payment.
37 Each obligation or bond issued pursuant to
38 this section shall contain on its face a
39 statement to the effect that the trust shall
40 not be obligated to pay such bond nor
41 interest on such bond except from the
42 revenues received by the trust or assets of
43 the trust lawfully pledged for such trust,
44 and that neither the faith or credit nor the
45 taxing power of this state or of any
46 political subdivision of this state is
47 pledged to the payment of the principal of or
48 the interest on such obligation or bond. The
49 proceeds of such bonds shall be disbursed in
50 such manner and pursuant to such restrictions

1 as the trust may provide in the resolution
2 authorizing the issuance of such bonds.

3 (5) The trust may issue negotiable
4 refunding bonds for the purpose of refunding,
5 extending or unifying the whole or any part
6 of such bonds then outstanding, or any bonds,
7 notes or other obligations issued by any
8 other public agency, public body or political
9 subdivision in connection with any facilities
10 or land to be acquired, leased or subleased
11 by the trust, which refunding bonds shall not
12 exceed the amount necessary to refund the
13 principal of the outstanding bonds to be
14 refunded and the accrued interest on such
15 bonds to the date of such refunding, together
16 with any redemption premium, amounts
17 necessary to establish reserve and escrow
18 funds and all costs and expenses incurred in
19 connection with the refunding. The board
20 shall provide for the payment of interest and
21 principal of such refunding bonds in the same
22 manner as was provided for the payment of
23 interest and principal of the bonds refunded.

24 (6) In the event that any of the
25 members or officers of the trust whose names
26 appear on any bonds or coupons shall cease to
27 be on the board or cease to be an officer
28 before the delivery of such bonds, such
29 signatures shall remain valid and sufficient
30 for all purposes, the same as if such board
31 members or officers had remained in office
32 until such delivery.

33 (7) The trust is hereby declared to be
34 performing a public function and bonds of the
35 trust are declared to be issued for an
36 essential public and governmental purpose,
37 and, accordingly, interest on such bonds and
38 income from such bonds shall be exempt from
39 income taxation by this state. All purchases
40 in excess of ten thousand dollars shall be
41 made pursuant to the lowest and best bid
42 standard as provided in section 34.040, RSMo,
43 or pursuant to the lowest and best proposal
44 standard as provided in section 34.042, RSMo.
45 The board of the trust shall have the same
46 discretion, powers and duties as the
47 commissioner of administration has in
48 sections 34.040 and 34.042, RSMo.]

49
50 [67.487. 1. Within fourteen days of

1 the first meeting of the first board
2 appointed following the effective date of the
3 ordinance, the board shall notify by mail the
4 chief elected officials of all municipalities
5 wholly within the county, the chief elected
6 official of the county and all the members of
7 the governing body of the county of the
8 requirement to conduct a planning process and
9 adopt a community comeback plan.

10 2. The board shall solicit full
11 citizen, county and municipal involvement in
12 developing the plan. The board shall conduct
13 public hearings throughout the county to seek
14 input regarding the plan, and may convene
15 meetings with the appropriate staff of the
16 county and municipalities in order to seek
17 input and to coordinate the logistics of
18 producing the plan. A copy of the plan shall
19 be sent to the chief elected official of
20 every municipality wholly within the county,
21 the chief elected official of the county and
22 each member of the governing body of the
23 county.

24 3. The board and the governing body of
25 the county shall annually revise and adopt a
26 plan.

27 4. Each plan shall include a map of the
28 county, as well as a text enumerating the
29 efforts expected each year in the various
30 subregions of the county. Each plan shall
31 address the factors that are causing or are
32 likely to cause one or more of the following:

33 (1) Assessed values below the county
34 average;

35 (2) Median household incomes below the
36 county median;

37 (3) An unemployment rate above the
38 county average;

39 (4) A reduction in the number of jobs
40 with an emphasis upon those jobs paying
41 average or above-average salaries;

42 (5) Failure to keep pace with the
43 average growth rate in home values in the
44 metropolitan area or county; and

45 (6) A high vacancy rate among
46 residential, commercial and industrial
47 properties.

48 5. Each plan shall include an analysis
49 of the condition of the housing stock in the
50 various subregions of the county, a market

1 analysis of the home-buying market with a
2 focus on the impediments to attracting home
3 buyers to those subregions and an analysis of
4 the physical infrastructure needs that
5 prevent economic growth.

6 6. The board may consider the following
7 factors when determining the appropriate
8 areas and strategies for investment:

9 (1) Buildings that are unsafe or
10 unhealthy for occupancy due to code
11 violations, dilapidation, defective design,
12 faulty utilities or any other negative
13 conditions;

14 (2) Factors that prevent or
15 substantially hinder the economically viable
16 use of buildings or lots, such as substandard
17 design, inadequate size, lack of parking or
18 any other conditions;

19 (3) Incompatible uses that prevent
20 economic development;

21 (4) Subdivided lots of irregular form
22 and shape and inadequate size for proper
23 usefulness that have multiple ownership;

24 (5) Depreciated or stagnant property
25 values, including properties that contain
26 hazardous wastes;

27 (6) Abnormally high business vacancies,
28 abnormally low lease rates, high turnover
29 rates, abandoned buildings, or excessive
30 vacant lots within an area developed for
31 urban use and served by utilities;

32 (7) The existence of conditions that
33 are not conducive to public safety; and

34 (8) The lack of necessary commercial
35 facilities normally found in neighborhoods.

36 7. Each plan shall outline specific
37 strategies to address the problems facing the
38 various subregions and neighborhoods within
39 the county. The plan shall also discuss the
40 partnerships that can be made with federal,
41 state and local governments, as well as
42 businesses, labor organizations, nonprofit
43 groups, religious and other groups and
44 citizens to help implement the plan. These
45 strategies shall include estimated costs and
46 time lines for completion.

47 8. The board shall produce an annual
48 report focusing on the accomplishments of the
49 trust relative to the goals set forth in the
50 plan, the goals for the next year and the

1 challenges facing the trust. The annual
2 report shall be given to the chief elected
3 officials of all the municipalities wholly
4 within the county, the chief elected official
5 of the county, the members of the governing
6 board of the county and the public libraries
7 within the county, and shall be posted on the
8 county Internet web site.

9 9. Every year, the board shall
10 commission an independent financial audit,
11 the report of which shall be distributed in
12 the same manner as the annual report pursuant
13 to subsection 8 of this section.

14 10. Every five years, the board shall
15 commission an independent management audit.
16 The management audit shall include a
17 comprehensive analysis of development trends,
18 factors and practices along with specific
19 recommendations to improve the trust's
20 ability to achieve its mission. The
21 management audit shall be reviewed by the
22 advisory committee which may offer
23 constructive advice on enhancing practices in
24 order to achieve the goals of the program.
25 The management audit shall be distributed in
26 the same manner as the annual report pursuant
27 to subsection 8 of this section. The board
28 is authorized to take any necessary and
29 proper steps to address the issues and
30 recommendations contained within the
31 management audit.

32 11. (1) The board shall establish an
33 eleven-member advisory committee that shall
34 meet four times each year and shall advise
35 petitioners, staff and the board. The
36 advisory committee members shall be appointed
37 by the county executive. At least six of the
38 advisory committee's members shall be
39 nominated by the municipal league within the
40 county and at least three shall be nominated
41 by the members of the governing body of the
42 county. No advisory committee member shall
43 receive compensation for performance of
44 duties as a committee member.

45 (2) At least one of the advisory
46 committee members shall be a university
47 professor well-versed in regional development
48 issues. At least two of the advisory
49 committee members shall be municipal
50 officials from communities that have

1 undertaken redevelopment programs as part of
2 larger planning efforts. At least one of the
3 advisory committee members shall be an
4 attorney with experience in redevelopment
5 activities. At least two of the advisory
6 committee members shall be residents of
7 priority comeback communities who have been
8 active in advocating effective redevelopment
9 policies. At least one of the advisory
10 committee members shall be a private
11 professional familiar with the factors
12 influencing business location decisions. At
13 least one of the advisory committee members
14 shall be an individual familiar with
15 education and training practices and
16 workforce needs, with an understanding of how
17 labor availability impacts business location
18 decisions. At least one of the advisory
19 committee members shall be a planner from the
20 private sector knowledgeable in the area of
21 strategic planning and the principles of
22 multiyear rolling plans.

23 (3) The advisory committee shall
24 promptly notify the county executive of the
25 pending expiration of any member's term or
26 any vacancy on the advisory committee. A
27 member whose term has expired shall continue
28 to serve until his or her successor is
29 appointed and qualified.

30 (4) The board shall establish the
31 advisory committee by resolution at the
32 board's first meeting. The board shall,
33 within ten days of the passage of the
34 resolution establishing the advisory
35 committee, send by United States mail written
36 notice of the passage of the resolution to
37 the county's municipal league and the members
38 of the governing body of the county. The
39 municipal league and the members of the
40 governing board of the county shall, within
41 forty-five days of the passage of the
42 resolution establishing the advisory
43 committee or within fourteen days of being
44 notified of a vacancy by the county
45 executive, submit its list of nominees to the
46 county executive. The county executive shall
47 appoint members within sixty days of the
48 passage of the resolution or within thirty
49 days of being notified by the committee of a
50 vacancy on the advisory committee. If a list

1 of nominees is not submitted by the time
2 specified, the county executive shall appoint
3 the members using the criteria set forth in
4 this section before the sixtieth day from the
5 passage of the resolution or before the
6 thirtieth day from being notified of a
7 vacancy on the existing advisory committee.

8 (5) At the advisory committee's first
9 meeting, the members shall choose by lot the
10 length of their terms. Two shall serve for
11 one year, three for two years, three for
12 three years and three for four years. All
13 succeeding committee members shall serve for
14 four years. Terms shall end on December
15 thirty-first of the respective year.

16 (6) The committee members shall be
17 subject to the regulation of conflicts of
18 interest as defined in sections 105.450 to
19 105.498, RSMo, and to the requirements for
20 open meetings and records pursuant to chapter
21 610, RSMo.]

22 [67.490. 1. The board shall in a
23 timely manner adopt rules setting forth basic
24 guidelines for acceptance and evaluation of
25 petitions, including a common understandable
26 format, as well as appropriate supporting
27 material, maps, plans and data. The board
28 shall begin to accept petitions one month
29 after the adoption of the plan by the
30 governing body of the county pursuant to
31 section 67.487. The board shall review all
32 petitions submitted by any petitioner.
33 Review shall begin no later than thirty days
34 after submission of the petition to the
35 commission. In order to qualify as a
36 proposal, a petition shall address the
37 criteria set forth in subsection 4 of this
38 section. For the purposes of this
39 subsection, the term "pending" means any
40 proposal submitted to the board which has not
41 yet been approved by the board.

42 2. When practical, a petition shall be
43 initially submitted to the advisory committee
44 for constructive review and comment in a
45 manner likely to result in a proposal that
46 addresses a strategy outlined in the plan.

47 3. The board shall hold a public
48 hearing concerning the petition, which may be
49 on the same day as a scheduled meeting of the

1 board.

2 4. (1) In reviewing any petition for
3 funding, the board shall first determine if
4 funds are sought for eligible expenses for a
5 neighborhood reinvestment project. If the
6 petition seeks such funds, the board shall
7 certify such petition as a proposal subject
8 to further review unless the board finds that
9 the petition seeks funds for expenses that do
10 not qualify as eligible expenses, or seeks
11 funds for an endeavor other than a
12 neighborhood reinvestment project. If the
13 board finds that funds are sought for
14 ineligible expenses or for an ineligible
15 endeavor, the board need not take any further
16 action and shall notify the petitioner in
17 writing of all deficiencies that prevent the
18 petition from being a proposal. If the board
19 determines that there is a minor error or
20 discrepancy in a petition, the board, with
21 the petitioner's concurrence, may make such
22 changes to the petition as are necessary to
23 rectify the error that prevents the petition
24 from being certified as a proposal subject to
25 further review. Within six months of
26 certification of a petition as a proposal,
27 the board shall issue a finding approving or
28 disapproving such proposal. In disapproving
29 any proposal, the board shall issue a
30 document indicating the reasons that the
31 proposal was disapproved.

32 (2) If the board determines that a
33 proposal is a priority comeback project
34 consistent with the strategies and priorities
35 set forth in the community comeback plan and
36 that the project is well-planned, realistic,
37 creative, resourceful, benefits the local
38 community and is cost-effective, then the
39 board shall award funding. If the board
40 determines that a proposal is a priority
41 comeback project, but is inconsistent with
42 the strategies and priorities in the
43 community comeback plan, the board may award
44 funding if it finds that the project is
45 well-planned, realistic, creative,
46 resourceful, benefits the local community, is
47 cost-effective and addresses the reinvestment
48 needs of neighborhoods by one or more of the
49 following:

50 (a) Reducing or removing impediments to

1 attracting home buyers;
2 (b) Providing the necessary physical
3 infrastructure needed to promote significant
4 job growth;
5 (c) Reducing or removing any such
6 factor or factors that constitute an economic
7 or social liability or a menace to the public
8 health, safety, morals, or welfare in its
9 present condition and use.

10 (3) If the board determines that a
11 proposal, which is not a priority comeback
12 project, is consistent with the strategies
13 and priorities set forth in the community
14 comeback plan and is well-planned, realistic,
15 creative, resourceful, benefits the local
16 community and is cost-effective, the board
17 may award funding if the board adds such
18 proposal to the plan. If the board
19 determines that a proposal, which is not a
20 priority comeback project, is inconsistent
21 with the strategies and priorities in the
22 community comeback plan, the board may award
23 funding if it finds that the project is
24 well-planned, realistic, creative,
25 resourceful, benefits the local community, is
26 cost-effective and addresses the reinvestment
27 needs of neighborhoods by one or more of the
28 following:

29 (a) Reducing or removing impediments to
30 attracting home buyers;
31 (b) Providing the necessary physical
32 infrastructure needed to promote significant
33 job growth;
34 (c) Reducing or removing any such
35 factor or factors that constitute an economic
36 or social liability or a menace to the public
37 health, safety, morals or welfare in its
38 present condition and use.

39 (4) The board, the advisory committee
40 and the staff of both may advise petitioners
41 on issues related to petitions or proposals.
42 The board may meet informally, subject to the
43 requirements of chapter 610, RSMo, with
44 representatives of potential petitioners with
45 regard to future petitions and plans.

46 5. The board shall establish a select
47 neighborhood action program. SNAP applicants
48 shall provide a ten-percent cash or in-kind
49 match to be eligible for a SNAP grant.
50 Project categories eligible for SNAP grant

1 funding shall be:
2 (1) Neighborhood beautification
3 projects which enhance the appearance of the
4 overall neighborhood. Such projects include,
5 but are not limited to, tree and flower
6 plantings, cleanups, entranceway landscaping,
7 community gardens, public art and
8 neighborhood identification signs/banners;
9 (2) Neighborhood organization or
10 capacity projects which create or increase
11 membership in a neighborhood organization
12 promoting community betterment. Such
13 projects include, but are not limited to,
14 neighborhood newsletters, neighborhood
15 marketing brochures, neighborhood meetings
16 and special events, and technology such as
17 web site development;
18 (3) Neighborhood-school partnership
19 projects which benefit a school and the
20 adjacent neighborhood. Involvement of both
21 the school and the neighborhood in planning,
22 implementation and maintenance must be
23 substantiated. Partnership projects include,
24 but are not limited to, youth and community
25 programs that promote safety, culture or the
26 environment and that are beneficial to both
27 the school and the neighborhood;
28 (4) Capital purchase projects which
29 include the acquisition of equipment or
30 property. Such projects include, but are not
31 limited to, land acquisition, playground
32 equipment, bicycle racks and major supplies;
33 (5) Neighborhood improvement projects
34 which benefit the local infrastructure in a
35 neighborhood, and include construction of
36 sidewalks or installation of streetlights.
37 6. Project categories ineligible for
38 SNAP grant funding shall be:
39 (1) Projects accomplished in more than
40 twelve months;
41 (2) Projects that duplicate existing
42 private or public programs;
43 (3) Projects that require ongoing
44 services, or requests to support continual
45 operating budgets; and
46 (4) Projects that conflict with the
47 community comeback plan.
48 7. When making SNAP grant funding
49 decisions, the board shall consider the level
50 of neighborhood participation including the

1 percentage of residents who are involved in
2 planning and implementing the idea, the
3 diversity of parties involved or that will
4 benefit, and the amount of neighborhood
5 opposition; the community benefit of the
6 project, including the number of people who
7 will benefit from the project and the overall
8 quality of the project.]
9

10 [67.493. Of the funds available to the
11 trust, a minimum of five percent of the
12 funds, not to exceed an unallocated balance
13 of five hundred thousand dollars rolled over
14 from the previous fiscal year, shall be set
15 aside annually for the SNAP grant program.
16 Of the remaining funds seventy- five percent
17 calculated on a rolling three-year average
18 shall be set aside for priority comeback
19 projects. The balance of the funds shall be
20 used to indirectly or directly benefit
21 priority comeback communities or residents of
22 those areas by utilizing such funds to:

23 (1) Promote job preparation and job
24 creation in areas easily accessed by
25 residents of priority comeback communities;
26 (2) Improve neighborhoods adjacent to
27 priority comeback communities that are
28 unlikely to be improved without such funding;
29 and

30 (3) Abate through low-interest home
31 improvement loan programs or similar
32 mechanisms the functional or marketable
33 obsolescence of any owner- occupied
34 residential structure over twenty-five years
35 old which is located within a census block
36 group below one hundred ten percent of the
37 median income level for the metropolitan
38 statistical area for this state; provided
39 that, there is a significant threat of
40 economic decline within the area without
41 intervention by the trust.]

42 [620.1400. Sections 620.1400 to
43 620.1460 shall be known and may be cited as
44 the "Missouri Individual Training Account
45 Program Act" and its provisions shall be
46 effective only within distressed communities
47 as defined by section 135.530, RSMo.]

48 [620.1410. There is hereby established

1 an "Individual Training Account Program"
2 within the department of economic
3 development. Job training and retraining
4 activities conducted pursuant to the
5 provisions of sections 620.1400 to 620.1460
6 shall be directed to employee advancement,
7 where jobs are linked to training before the
8 training commences, and shall emphasize
9 upgrade training where current or potential
10 employers, by means of educational programs,
11 provide existing employees with training for
12 higher skilled positions. Job training
13 activities provided pursuant to the
14 provisions of the individual training account
15 program shall attempt to prepare employed
16 workers, including those with obsolete or
17 inadequate job skills, for positions that
18 remain unfilled or that may be created by
19 current or potential employers.]

20 [620.1420. As used in sections 620.1400
21 to 620.1460, the following terms mean:

22 (1) "Costs of classroom training", the
23 normal costs incurred in the provision of
24 classroom training which may also include
25 specifically identified costs incurred for
26 instructors, classroom space and facilities,
27 administrative support services, and directly
28 related expenses, that together do not exceed
29 the amount normally allowed for support of
30 vocational and technical classes;

31 (2) "Department", the department of
32 economic development;

33 (3) "Employee", a full-time or
34 part-time employed worker whose salary is
35 equal to or less than two hundred percent of
36 the federal poverty level;

37 (4) "Employee upgrade training", the
38 progressive development of skills associated
39 with the defined set of work processes. Such
40 training shall be consistent with a career
41 pattern of advancement, as measured by skill
42 proficiency and the progressive earnings and
43 related benefits, that are recognized within
44 an occupation, trade or industry;

45 (5) "Individual training account", an
46 account funded by the tax credits provided
47 for in section 620.1440 for the provision of
48 employee upgrade training to employees
49 through their participation in classroom

1 training provided by educational
2 institutions;

3 (6) "Local educational institution", a
4 publicly funded or privately funded local
5 educational institution which is certified by
6 a recognized accrediting association as
7 capable of providing adequate classroom
8 training to accomplish the purpose of
9 sections 620.1400 to 620.1460.]

10 [620.1430. 1. A Missouri employer who
11 desires to participate in the individual
12 training account program shall provide the
13 department of economic development with
14 notification of intent to participate. The
15 notification shall include, but need not be
16 limited to, the names and occupations of
17 employees whom the employer has selected to
18 be trained, whether or not the employees are
19 currently working for the employer, the name
20 of the local educational institution that
21 will provide the training, and a brief
22 description of the training to be given by
23 the institution.

24 2. The employer shall have complete
25 discretion in the selection of the local
26 educational institution or institutions to
27 provide training and shall be responsible for
28 the payment of the costs of classroom
29 training.]

30 [620.1440. 1. Employers may be
31 reimbursed for the costs of training provided
32 pursuant to the provisions of the individual
33 training account program. Such reimbursement
34 shall be in the form of tax credits as
35 authorized in subsection 2 of this section.
36 The tax credits may be claimed for courses
37 provided in no more than two calendar years
38 for each employee. For each year, the
39 maximum amount of credit per employee which
40 can be certified by the department of
41 economic development shall be the lesser of
42 fifty percent of the costs of classroom
43 training or one thousand five hundred
44 dollars.

45 2. Tax credits may be claimed against
46 any liability incurred by the employer
47 pursuant to the provisions of chapter 143,
48 RSMo, and chapter 148, RSMo, exclusive of the

1 provisions relating to the withholding of tax
2 as provided for in sections 143.191 to
3 143.265, RSMo. Earned tax credits may be
4 carried forward for a period not to exceed
5 five years and may be sold or transferred.

6 3. No claim for tax credits submitted
7 to the department by an employer shall be
8 certified until the employer provides
9 documentation that an employee has
10 successfully completed the employee's course
11 training and has been employed by the
12 employer in a new, full-time position for a
13 period of at least three months. It must be
14 demonstrated satisfactorily to the department
15 that the new position in which the employee
16 located is an upgrade in employment, in terms
17 of salary and responsibilities, from the
18 previously held position. All such increases
19 in salary shall be in addition to normal
20 cost-of-living increases provided for in
21 authorized labor-management contracts. If
22 the employee was previously employed in a
23 part-time position, the base salary for the
24 position shall be calculated as if it were a
25 full-time position.]

26 [620.1450. The maximum amount of tax
27 credits allowable pursuant to the provisions
28 of the individual training account program
29 shall not annually exceed six million
30 dollars.]

31 [620.1460. The department of economic
32 development may promulgate necessary rules
33 and regulations to carry out the provisions
34 of sections 620.1400 to 620.1460. No rule or
35 portion of a rule promulgated pursuant to the
36 authority of sections 620.1400 to 620.1460
37 shall become effective unless it has been
38 promulgated pursuant to the provisions of
39 chapter 536, RSMo.]

40 [620.1560. 1. For purposes of this
41 section, the following terms mean:

42 (1) "Department", the department of
43 economic development;

44 (2) "Disadvantaged", an individual
45 shall be considered disadvantaged and
46 eligible to participate in the program if
47 such individual meets any one of the

1 following elements:
2 (a) The family income is at or below
3 one hundred fifty percent of the poverty
4 line;
5 (b) The individual is receiving public
6 support for the care of a foster child;
7 (c) The individual faces serious
8 barriers to employment including displaced
9 homemakers; dislocated workers; veterans; or
10 individuals who possess outdated skills;
11 (3) "Program", the mature worker child
12 care program.
13 2. There is hereby established within
14 the department of economic development a
15 program to be known as the "Mature Worker
16 Child Care Program". The program will
17 administer a statewide community service, in
18 cooperation with the neighborhood assistance
19 program, to enroll disadvantaged individuals,
20 who are fifty years of age or older, to work
21 in child-care assignments. Enrollees may
22 include qualified individuals who are
23 currently participating in existing community
24 service programs.
25 3. The department shall solicit
26 proposals from organizations seeking to
27 contract to supervise the participants.
28 Organizations that are awarded a contract
29 will be responsible for recruiting and
30 training participants, locating child-care
31 assignments, and paying participants.
32 Contract proposals shall include:
33 (1) A requirement that participants in
34 the program be paid the federal minimum wage;
35 (2) A process that allows participants
36 to work an average of twenty- four hours a
37 week for public and not-for-profit day care
38 providers and for school latch-key programs
39 that provide before- and after-school care;
40 (3) A description of the range of
41 services to be performed by program
42 participants, including, but not limited to,
43 child care, food preparation, transportation,
44 activity coordination, and clerical duties;
45 (4) A requirement that the
46 participating facilities provide proof of
47 required licensure under sections 210.201 to
48 210.259, RSMo, with the exception of the
49 public school system.
50 4. The program shall be implemented by

1 July 1, 2000, and shall be funded through
2 general revenue funds with no more than
3 twelve percent of the funds to be used for
4 administrative purposes.

5 5. In addition to tax credits currently
6 available under the neighborhood assistance
7 program, a participating facility shall be
8 allowed a credit against the tax imposed by
9 chapter 143, RSMo, excluding withholding tax
10 imposed by sections 143.191 to 143.265, RSMo,
11 and chapter 147, 148 or 153, RSMo, pursuant
12 to this section. The amount of tax credit
13 claimed shall not exceed the amount of the
14 taxpayer's state tax liability for the
15 taxable year that the credit is claimed.
16 Taxpayers eligible for such tax credit may
17 transfer, sell or assign them. Individual
18 salaries up to ten thousand dollars per
19 program participant each taxable year are
20 eligible for the tax credit which shall not
21 exceed twenty-five percent of the eligible
22 salary amount. Total tax credits taken
23 through the program shall not exceed two
24 million dollars.

25 6. The department of economic
26 development shall verify all tax credit
27 claims by participating facilities. The tax
28 credit allowed by this section shall apply to
29 all taxable years beginning after December
30 31, 1999.

31 7. Subject to appropriations and to the
32 provisions of chapter 34, RSMo, the oversight
33 division of the committee on legislative
34 research shall award up to thirty thousand
35 dollars every two years for an independent
36 evaluation of the program. Based on this
37 program evaluation, the department shall
38 provide a comprehensive report on the program
39 to the speaker of the house and the president
40 pro tem of the senate by March first of each
41 year, beginning in 2001.]