

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 773
93RD GENERAL ASSEMBLY

Reported from the Special Committee on Agri-Business, April 12, 2006 with recommendation that House Committee Substitute for Senate Committee Substitute for Senate Bill No. 773 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

STEPHEN S. DAVIS, Chief Clerk

3330L.06C

AN ACT

To repeal sections 30.800, 30.810, 30.820, 30.830, 30.840, 30.850, 144.030, 260.546, 261.035, 261.230, 261.235, 261.239, 265.200, 274.110, 348.015, 348.432, 414.365, 537.353, and 570.030, RSMo, and to enact in lieu thereof twenty-three new sections relating to agriculture, with penalty provisions.

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

Section A. Sections 30.800, 30.810, 30.820, 30.830, 30.840, 30.850, 144.030, 260.546, 261.035, 261.230, 261.235, 261.239, 265.200, 274.110, 348.015, 348.432, 414.365, 537.353, and 570.030, RSMo, are repealed and twenty-three new sections enacted in lieu thereof, to be known as sections 30.800, 30.810, 30.820, 30.830, 30.840, 30.850, 144.030, 144.054, 242.492, 260.546, 261.035, 261.230, 261.235, 261.239, 265.200, 274.110, 348.015, 348.230, 348.432, 414.365, 537.353, 570.030, and 620.1500, to read as follows:

30.800. As used in sections 30.800 to 30.850, the following terms shall mean:

- (1) "Eligible guaranteed agribusiness", a person, corporation or other business entity engaged in the processing or adding of value to agricultural products produced in Missouri, which is located in Missouri, and which has received a loan guarantee pursuant to the provisions of sections 348.400 to 348.415, RSMo;
- (2) "Eligible guaranteed livestock operation", a person engaged in the production of livestock or poultry in Missouri in an authorized farm corporation, family farm, or family farm

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

8 corporation as defined in section 350.010, RSMo, who has received a single-purpose animal
9 facilities loan guarantee pursuant to the provisions of sections 348.185 to 348.225, RSMo;

10 **(3) "Eligible guaranteed vermiculture operation", a person, corporation, or other**
11 **business entity engaged in the raising of earthworms under a controlled environment**
12 **which is located in Missouri and which has received a single-purpose animal facilities loan**
13 **guarantee under sections 348.185 to 348.225, RSMo.**

30.810. Except for specific provisions to the contrary in sections 30.800 to 30.850, all
2 definitions, requirements, responsibilities, rights, remedies and other matters set forth in sections
3 30.750 to 30.767 shall apply to linked deposits and linked deposit loans to eligible guaranteed
4 agribusinesses [and] , eligible guaranteed livestock operations, **and eligible guaranteed**
5 **vermiculture operations.**

30.820. A linked deposit loan to an eligible guaranteed agribusiness [or] , an eligible
2 guaranteed livestock operation, **or an eligible guaranteed vermiculture operation** may not
3 exceed two hundred fifty thousand dollars, and no service of separate loans to such entities may
4 be made which exceeds such limit.

30.830. The state treasurer may utilize up to sixty million dollars of the three hundred
6 thirty million dollar linked deposit allocation for agriculture set forth in subsection 1 of section
7 30.753 for linked deposits for eligible guaranteed agribusinesses [and] , eligible guaranteed
8 livestock operations, **and eligible guaranteed vermiculture operations.**

30.840. The state treasurer may renew a linked deposit for an eligible guaranteed
2 agribusiness [or] , an eligible guaranteed livestock operation, **or an eligible guaranteed**
3 **vermiculture operation** for additional, up to five-year, terms, not to exceed ten years.

30.850. The proceeds of a linked deposit loan to an eligible guaranteed agribusiness [or]
2 , an eligible guaranteed livestock operation, **or an eligible guaranteed vermiculture operation**
3 shall be used exclusively for necessary production expenses as set forth in subsection 2 of section
4 30.753.

144.030. 1. There is hereby specifically exempted from the provisions of sections
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to
3 sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and
4 any other state of the United States, or between this state and any foreign country, and any retail
5 sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws
6 of the United States of America, and such retail sales of tangible personal property which the
7 general assembly of the state of Missouri is prohibited from taxing or further taxing by the
8 constitution of this state.

2. There are also specifically exempted from the provisions of the local sales tax law as
10 defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and

11 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to
12 the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections
13 144.010 to 144.525 and 144.600 to 144.745:

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of
15 such excise tax is refunded pursuant to section 142.824, RSMo; or upon the sale at retail of fuel
16 to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into
18 foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or
19 fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will
20 be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at
21 retail; economic poisons registered pursuant to the provisions of the Missouri pesticide
22 registration law (sections 281.220 to 281.310, RSMo) which are to be used in connection with
23 the growth or production of crops, fruit trees or orchards applied before, during, or after planting,
24 the crop of which when harvested will be sold at retail or will be converted into foodstuffs which
25 are to be sold ultimately in processed form at retail;

26 (2) Materials, manufactured goods, machinery and parts which when used in
27 manufacturing, processing, compounding, mining, producing or fabricating become a component
28 part or ingredient of the new personal property resulting from such manufacturing, processing,
29 compounding, mining, producing or fabricating and which new personal property is intended to
30 be sold ultimately for final use or consumption; and materials, including without limitation,
31 gases and manufactured goods, including without limitation, slagging materials and firebrick,
32 which are ultimately consumed in the manufacturing process by blending, reacting or interacting
33 with or by becoming, in whole or in part, component parts or ingredients of steel products
34 intended to be sold ultimately for final use or consumption;

35 (3) Materials, replacement parts and equipment purchased for use directly upon, and for
36 the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock
37 or aircraft engaged as common carriers of persons or property;

38 (4) Replacement machinery, equipment, and parts and the materials and supplies solely
39 required for the installation or construction of such replacement machinery, equipment, and
40 parts, used directly in manufacturing, mining, fabricating or producing a product which is
41 intended to be sold ultimately for final use or consumption; and machinery and equipment, and
42 the materials and supplies required solely for the operation, installation or construction of such
43 machinery and equipment, purchased and used to establish new, or to replace or expand existing,
44 material recovery processing plants in this state. For the purposes of this subdivision, a "material
45 recovery processing plant" means a facility that has as its primary purpose the recovery of
46 materials into a useable product or a different form which is used in producing a new product and

47 shall include a facility or equipment which are used exclusively for the collection of recovered
48 materials for delivery to a material recovery processing plant but shall not include motor vehicles
49 used on highways. For purposes of this section, the terms "motor vehicle" and "highway" shall
50 have the same meaning pursuant to section 301.010, RSMo. Material recovery is not the reuse
51 of materials within a manufacturing process or the use of a product previously recovered. The
52 material recovery processing plant shall qualify under the provisions of this section regardless
53 of ownership of the material being recovered;

54 (5) Machinery and equipment, and parts and the materials and supplies solely required
55 for the installation or construction of such machinery and equipment, purchased and used to
56 establish new or to expand existing manufacturing, mining or fabricating plants in the state if
57 such machinery and equipment is used directly in manufacturing, mining or fabricating a product
58 which is intended to be sold ultimately for final use or consumption;

59 (6) Tangible personal property which is used exclusively in the manufacturing,
60 processing, modification or assembling of products sold to the United States government or to
61 any agency of the United States government;

62 (7) Animals or poultry used for breeding or feeding purposes;

63 (8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and
64 other machinery, equipment, replacement parts and supplies used in producing newspapers
65 published for dissemination of news to the general public;

66 (9) The rentals of films, records or any type of sound or picture transcriptions for public
67 commercial display;

68 (10) Pumping machinery and equipment used to propel products delivered by pipelines
69 engaged as common carriers;

70 (11) Railroad rolling stock for use in transporting persons or property in interstate
71 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or
72 more or trailers used by common carriers, as defined in section 390.020, RSMo, solely in the
73 transportation of persons or property in interstate commerce;

74 (12) Electrical energy used in the actual primary manufacture, processing, compounding,
75 mining or producing of a product, or electrical energy used in the actual secondary processing
76 or fabricating of the product, or a material recovery processing plant as defined in subdivision
77 (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical
78 energy so used exceeds ten percent of the total cost of production, either primary or secondary,
79 exclusive of the cost of electrical energy so used or if the raw materials used in such processing
80 contain at least twenty-five percent recovered materials as defined in section 260.200, RSMo.
81 For purposes of this subdivision, "processing" means any mode of treatment, act or series of acts
82 performed upon materials to transform and reduce them to a different state or thing, including

83 treatment necessary to maintain or preserve such processing by the producer at the production
84 facility;

85 (13) Anodes which are used or consumed in manufacturing, processing, compounding,
86 mining, producing or fabricating and which have a useful life of less than one year;

87 (14) Machinery, equipment, appliances and devices purchased or leased and used solely
88 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies
89 solely required for the installation, construction or reconstruction of such machinery, equipment,
90 appliances and devices, and so certified as such by the director of the department of natural
91 resources, except that any action by the director pursuant to this subdivision may be appealed to
92 the air conservation commission which may uphold or reverse such action;

93 (15) Machinery, equipment, appliances and devices purchased or leased and used solely
94 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies
95 solely required for the installation, construction or reconstruction of such machinery, equipment,
96 appliances and devices, and so certified as such by the director of the department of natural
97 resources, except that any action by the director pursuant to this subdivision may be appealed to
98 the Missouri clean water commission which may uphold or reverse such action;

99 (16) Tangible personal property purchased by a rural water district;

100 (17) All amounts paid or charged for admission or participation or other fees paid by or
101 other charges to individuals in or for any place of amusement, entertainment or recreation, games
102 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a
103 municipality or other political subdivision where all the proceeds derived therefrom benefit the
104 municipality or other political subdivision and do not inure to any private person, firm, or
105 corporation;

106 (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,
107 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of
108 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically
109 including hearing aids and hearing aid supplies and all sales of drugs which may be legally
110 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to
111 administer those items, including samples and materials used to manufacture samples which may
112 be dispensed by a practitioner authorized to dispense such samples and all sales of medical
113 oxygen, home respiratory equipment and accessories, hospital beds and accessories and
114 ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers,
115 electronic Braille equipment and, if purchased by or on behalf of a person with one or more
116 physical or mental disabilities to enable them to function more independently, all sales of
117 scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and
118 augmentative communication devices, and items used solely to modify motor vehicles to permit

119 the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or
120 nonprescription drugs to individuals with disabilities;

121 (19) All sales made by or to religious and charitable organizations and institutions in
122 their religious, charitable or educational functions and activities and all sales made by or to all
123 elementary and secondary schools operated at public expense in their educational functions and
124 activities;

125 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce
126 and all sales made by or to not-for-profit civic, social, service or fraternal organizations,
127 including fraternal organizations which have been declared tax-exempt organizations pursuant
128 to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or
129 charitable functions and activities and all sales made to eleemosynary and penal institutions and
130 industries of the state, and all sales made to any private not-for-profit institution of higher
131 education not otherwise excluded pursuant to subdivision (19) of this subsection or any
132 institution of higher education supported by public funds, and all sales made to a state relief
133 agency in the exercise of relief functions and activities;

134 (21) All ticket sales made by benevolent, scientific and educational associations which
135 are formed to foster, encourage, and promote progress and improvement in the science of
136 agriculture and in the raising and breeding of animals, and by nonprofit summer theater
137 organizations if such organizations are exempt from federal tax pursuant to the provisions of the
138 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any
139 fair conducted by a county agricultural and mechanical society organized and operated pursuant
140 to sections 262.290 to 262.530, RSMo;

141 (22) All sales made to any private not-for-profit elementary or secondary school, all sales
142 of feed additives, medications or vaccines administered to livestock or poultry in the production
143 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for
144 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,
145 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying
146 agricultural crops, **or in the manufacture of agricultural pesticides** natural gas used in the
147 primary manufacture or processing of fuel ethanol as defined in section 142.028, RSMo, natural
148 gas, propane, and electricity used by an eligible new generation cooperative or an eligible new
149 generation processing entity as defined in section 348.432, RSMo, and all sales of farm
150 machinery and equipment, other than airplanes, motor vehicles and trailers. As used in this
151 subdivision, the term "feed additives" means tangible personal property which, when mixed with
152 feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this
153 subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants, wetting
154 agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide

155 and the foam used to mark the application of pesticides and herbicides for the production of
156 crops, livestock or poultry. As used in this subdivision, the term "farm machinery and
157 equipment" means new or used farm tractors and such other new or used farm machinery and
158 equipment and repair or replacement parts thereon, and supplies and lubricants used exclusively,
159 solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants,
160 chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and
161 [one-half of each purchaser's] **the** purchase of [diesel] **motor** fuel, **as defined in section**
162 **142.800, RSMo**, therefor which is:

163 (a) Used exclusively for agricultural purposes;
164 (b) Used on land owned or leased for the purpose of producing farm products; and
165 (c) Used directly in producing farm products to be sold ultimately in processed form or
166 otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold
167 ultimately in processed form at retail;

168 (23) Except as otherwise provided in section 144.032, all sales of metered water service,
169 electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil
170 for domestic use and in any city not within a county, all sales of metered or unmetered water
171 service for domestic use;

172 (a) "Domestic use" means that portion of metered water service, electricity, electrical
173 current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not
174 within a county, metered or unmetered water service, which an individual occupant of a
175 residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility
176 service through a single or master meter for residential apartments or condominiums, including
177 service for common areas and facilities and vacant units, shall be deemed to be for domestic use.
178 Each seller shall establish and maintain a system whereby individual purchases are determined
179 as exempt or nonexempt;

180 (b) Regulated utility sellers shall determine whether individual purchases are exempt or
181 nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file
182 with and approved by the Missouri public service commission. Sales and purchases made
183 pursuant to the rate classification "residential" and sales to and purchases made by or on behalf
184 of the occupants of residential apartments or condominiums through a single or master meter,
185 including service for common areas and facilities and vacant units, shall be considered as sales
186 made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales
187 tax upon the entire amount of purchases classified as nondomestic use. The seller's utility
188 service rate classification and the provision of service thereunder shall be conclusive as to
189 whether or not the utility must charge sales tax;

(c) Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;

(24) All sales of handicraft items made by the seller or the seller's spouse if the seller or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do not constitute a majority of the annual gross income of the seller;

(25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue shall promulgate rules pursuant to chapter 536, RSMo, to eliminate all state and local sales taxes on such excise taxes;

(26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels which are used primarily in or for the transportation of property or cargo, or the conveyance of persons for hire, on navigable rivers bordering on or located in part in this state, if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such river;

(27) All sales made to an interstate compact agency created pursuant to sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo, in the exercise of the functions and activities of such agency as provided pursuant to the compact;

(28) Computers, computer software and computer security systems purchased for use by architectural or engineering firms headquartered in this state. For the purposes of this subdivision, "headquartered in this state" means the office for the administrative management of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

(29) All livestock sales when either the seller is engaged in the growing, producing or feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering or leasing of such livestock;

226 (30) All sales of barges which are to be used primarily in the transportation of property
227 or cargo on interstate waterways;

228 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other
229 utilities which are ultimately consumed in connection with the manufacturing of cellular glass
230 products or in any material recovery processing plant as defined in subdivision (4) of subsection
231 2 of this section;

232 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
233 herbicides used in the production of crops, aquaculture, livestock or poultry;

234 (33) Tangible personal property purchased for use or consumption directly or exclusively
235 in the research and development of prescription pharmaceuticals consumed by humans or
236 animals;

237 (34) All sales of grain bins for storage of grain for resale;

238 (35) All sales of feed which are developed for and used in the feeding of pets owned by
239 a commercial breeder when such sales are made to a commercial breeder, as defined in section
240 273.325, RSMo, and licensed pursuant to sections 273.325 to 273.357, RSMo;

241 (36) All purchases by a contractor on behalf of an entity located in another state,
242 provided that the entity is authorized to issue a certificate of exemption for purchases to a
243 contractor under the provisions of that state's laws. For purposes of this subdivision, the term
244 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
245 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.
246 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's
247 exemption certificate as evidence of the exemption. If the exemption certificate issued by the
248 exempt entity to the contractor is later determined by the director of revenue to be invalid for any
249 reason and the contractor has accepted the certificate in good faith, neither the contractor or the
250 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result
251 of use of the invalid exemption certificate. Materials shall be exempt from all state and local
252 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible
253 personal property which is used in fulfilling a contract for the purpose of constructing, repairing
254 or remodeling facilities for the following:

255 (a) An exempt entity located in this state, if the entity is one of those entities able to issue
256 project exemption certificates in accordance with the provisions of section 144.062; or

257 (b) An exempt entity located outside the state if the exempt entity is authorized to issue
258 an exemption certificate to contractors in accordance with the provisions of that state's law and
259 the applicable provisions of this section;

260 (37) Tangible personal property purchased for use or consumption directly or exclusively
261 in research or experimentation activities performed by life science companies and so certified

as such by the director of the department of economic development or the director's designees; except that, the total amount of exemptions certified pursuant to this section shall not exceed one million three hundred thousand dollars in state and local taxes per fiscal year. For purposes of this subdivision, the term "life science companies" means companies whose primary research activities are in agriculture, pharmaceuticals, biomedical or food ingredients, and whose North American Industry Classification System (NAICS) Codes fall under industry 541710 (biotech research or development laboratories), 621511 (medical laboratories) or 541940 (veterinary services). The exemption provided by this subdivision shall expire on June 30, 2003;

(38) All sales or other transfers of tangible personal property to a lessor who leases the property under a lease of one year or longer executed or in effect at the time of the sale or other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo; and

(39) Sales of tickets to any collegiate athletic championship event that is held in a facility owned or operated by a governmental authority or commission, a quasi-governmental agency, a state university or college or by the state or any political subdivision thereof, including a municipality, and that is played on a neutral site and may reasonably be played at a site located outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is not located on the campus of a conference member institution participating in the event.

144.054. 1. As used in this section, the following terms mean:

(1) "Processing", any mode of treatment, act, or series of acts performed upon materials to transform or reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing by the producer at the production facility;

(2) "Utilities", electrical energy and gas, whether natural, artificial, or propane, and water.

2. In addition to all other exemptions granted under this chapter, there is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and section 238.235, RSMo, and the local sales tax law as defined in section 32.085, RSMo, and from the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section 238.235, RSMo, and the local sales tax law as defined in section 32.085, RSMo, utilities consumed in the manufacturing, processing, compounding, mining, or producing of pesticides, meat, pet food, production of livestock, feed for livestock or poultry, and any product defined under the North American Industry Classification System (NAICS) code of 322121, or purchased for use or consumption directly or exclusively in the research and development of agricultural biotechnology products and prescription pharmaceuticals for consumption by humans or

19 **animals, and tangible personal property purchased for use or consumption directly in the**
20 **research and development of agricultural biotechnology products.**

242.492. In addition to any maintenance tax imposed under section 242.490, the
2 **board of supervisors may set an annual processing fee for assessed tracts when the board**
3 **determines that the costs of preparation and processing of the district's maintenance tax**
4 **statement for such tracts exceed the amount of tax imposed. The amount of the fee shall**
5 **be determined by the board of supervisors at the meeting in which the board sets the**
6 **maintenance tax under section 242.490. Such fee shall be used solely to reimburse the**
7 **district for the costs associated with processing annual maintenance statements.**

260.546. 1. In the event that a hazardous substance release occurs for which a political
2 subdivision or volunteer fire protection association as defined in section 320.300, RSMo,
3 provides emergency services, the person having control over a hazardous substance shall be
4 liable for such reasonable **and necessary** cleanup costs incurred by the political subdivision or
5 volunteer fire protection association. Such liability includes the cost of materials, supplies and
6 contractual services actually used to [secure an emergency situation] **clean up the release of a**
7 **hazardous substance.** The liability may also include the cost for contractual services which are
8 not routinely provided by the department or political subdivision or volunteer fire protection
9 association. Such liability shall not include the cost of normal services which otherwise would
10 have been provided. Such liability shall not include budgeted administrative costs or the costs
11 for duplicate services if multiple response teams are requested by the department or political
12 subdivision unless, in the opinion of the department or political subdivision, duplication of
13 service was required to protect the public health and environment. [Such liability shall be
14 established upon receipt by] **No later than sixty days after the completion of the cleanup of**
15 **the release of a hazardous substance the political subdivision or volunteer fire protection**
16 **association shall submit to** the person having control of the spilled hazardous substance [of]
17 an itemized statement of costs provided by the political subdivision.

18 2. Full payment shall be made within thirty days of receipt of the cost statement unless
19 the person having control over the hazardous substance contests the amount of the costs pursuant
20 to this section. If the person having control over the hazardous substance elects to contest the
21 payment of such costs, [he] **such person** shall file an appeal with the director within thirty days
22 of receipt of the cost statement.

23 3. Upon receipt of such an appeal, the director shall notify the parties involved of the
24 appeal and collect such evidence from the parties involved as [he] **the director** deems necessary
25 to make a determination of reasonable cleanup costs. **The burden of proof shall be on the**
26 **political subdivision or volunteer fire protection district to document and justify such**
27 **cleanup costs allowed under subsection 1 of this section.** Within [thirty] **sixty** days of

28 notification of the appeal, the director shall notify the parties of his **or her** decision. The director
29 shall direct the person having control over a hazardous substance to pay those costs [he] **the**
30 **director** finds to be reasonable and appropriate. The determination of the director shall become
31 final thirty days after receipt of the notice by the parties involved unless prior to such date one
32 of the involved parties files a petition for judicial review pursuant to chapter 536, RSMo.

33 4. The political subdivision or volunteer fire protection association may apply to the
34 department for reimbursement from the hazardous waste fund created in section 260.391 for the
35 costs for which the person having control over a hazardous substance shall be liable if the
36 political subdivision or volunteer fire protection association is able to demonstrate a need for
37 immediate relief for such costs and believes it will not receive prompt payment from the person
38 having control over a hazardous substance. When the liability owed to the political subdivision
39 or volunteer fire protection association by the person having control over a hazardous substance
40 is paid, the political subdivision or volunteer fire protection association shall reimburse the
41 department for any payment it has received from the hazardous waste fund. Such reimbursement
42 to a political subdivision or volunteer fire protection association by the department shall be paid
43 back to the department by the political subdivision or volunteer fire protection association within
44 that time limit imposed by the department notwithstanding failure of the person having control
45 over a hazardous substance to reimburse the political subdivision or volunteer fire protection
46 association within that time.

47 **5. Notwithstanding any provision of this section to the contrary, any owner, as**
48 **defined in section 537.297, RSMo, of anhydrous ammonia shall not be liable for cleanup**
49 **costs as a result of an anhydrous ammonia release by a tamperer, as defined in section**
50 **537.297, RSMo.**

261.035. 1. There is hereby created in the state treasury for the use of the [marketing]
2 **agriculture business development** division of the state department of agriculture a fund to be
3 known as "The [Marketing] **Agriculture Business** Development Fund". All moneys received
4 by the state department of agriculture for marketing development from any source within the
5 state shall be deposited in the fund.

6 2. Moneys deposited in the fund shall, upon appropriation by the general assembly to the
7 state department of agriculture, be expended by the state department of agriculture for purposes
8 of agricultural marketing development and for no other purposes.

9 3. The unexpended balance in the [marketing] **agriculture business** development fund
10 at the end of the biennium shall not be transferred to the ordinary revenue fund of the state
11 treasury and accordingly shall be exempt from the provisions of section 33.080, RSMo, relating
12 to transfer of funds to the ordinary revenue funds of the state by the state treasurer.

261.230. The director of the department of agriculture shall, for the use of the [marketing] **agriculture business development** division of the department of agriculture, develop and implement rules and regulations by product category for all Missouri agricultural products included in the AgriMissouri marketing program.

261.235. 1. There is hereby created in the state treasury for the use of the [marketing] **agriculture business development** division of the state department of agriculture a fund to be known as "The Missouri Agricultural Products Marketing Development Fund". All moneys received by the state department of agriculture for Missouri agricultural products marketing development from any source, including trademark fees, shall be deposited in the fund. Moneys deposited in the fund shall, upon appropriation by the general assembly to the state department of agriculture, be expended by the [marketing] **agriculture business development** division of the state department of agriculture for promotion of Missouri agricultural products under the AgriMissouri program. The unexpended balance in the Missouri agricultural products marketing development fund at the end of the biennium shall not be transferred to the general revenue fund of the state treasury and accordingly shall be exempt from the provisions of section 33.080, RSMo, relating to transfer of funds to the ordinary revenue funds of the state by the state treasurer.

2. There is hereby created within the department of agriculture the "Citizens' Advisory Commission for Marketing Missouri Agricultural Products". The commission shall establish guidelines, and make recommendations to the director of agriculture, for the use of funds appropriated by the general assembly for the [marketing] **agriculture business development** division of the department of agriculture, and for all funds collected or appropriated to the Missouri agricultural products marketing development fund created pursuant to subsection 1 of this section. The guidelines shall focus on the promotion of the AgriMissouri trademark associated with Missouri agricultural products that have been approved by the general assembly, and shall advance the following objectives:

(1) Increasing the impact and fostering the effectiveness of local efforts to promote Missouri agricultural products;

(2) Enabling and encouraging expanded advertising efforts for Missouri agricultural products;

(3) Encouraging effective, high-quality advertising projects, innovative marketing strategies, and the coordination of local, regional and statewide marketing efforts;

(4) Providing training and technical assistance to cooperative-marketing partners of Missouri agricultural products.

3. The commission may establish a fee structure for sellers electing to use the AgriMissouri trademark associated with Missouri agricultural products. Under the fee structure:

33 (1) A seller having gross annual sales greater than two million dollars per fiscal year of
34 Missouri agricultural products which constitute the final product of a series of processes or
35 activities shall remit to the [marketing] **agriculture business development** division of the
36 department of agriculture, at such times and in such manner as may be prescribed, a trademark
37 fee of one-half of one percent of the aggregate amount of all of such seller's wholesale sales of
38 products carrying the AgriMissouri trademark; and

39 (2) All sellers having gross annual sales less than or equal to two million dollars per
40 fiscal year of Missouri agricultural products which constitute the final product of a series of
41 processes or activities shall, after three years of selling Missouri agricultural products carrying
42 the AgriMissouri trademark, remit to the [marketing] **agriculture business development**
43 division of the department of agriculture, at such times and in such manner as may be prescribed,
44 a trademark fee of one-half of one percent of the aggregate amount of all of such seller's
45 wholesale sales of products carrying the AgriMissouri trademark.

46

47 All trademark fees shall be deposited to the credit of the Missouri agricultural products
48 marketing development fund, created pursuant to this section.

49 4. The [marketing] **agriculture business development** division of the department of
50 agriculture is authorized to promulgate rules consistent with the guidelines and fee structure
51 established by the commission. No rule or portion of a rule shall become effective unless it has
52 been promulgated pursuant to the provisions of chapter 536, RSMo.

53 5. The commission shall consist of nine members appointed by the governor with the
54 advice and consent of the senate. One member shall be the director of the [market] **agriculture**
55 **business** development division of the department of agriculture, or his or her representative. At
56 least one member shall be a specialist in advertising; at least one member shall be a specialist
57 in agribusiness; at least one member shall be a specialist in the retail grocery business; at least
58 one member shall be a specialist in communications; at least one member shall be a specialist
59 in product distribution; at least one member shall be a family farmer with expertise in livestock
60 farming; at least one member shall be a family farmer with expertise in grain farming and at least
61 one member shall be a family farmer with expertise in organic farming. Members shall serve
62 for four-year terms, except in the first appointments three members shall be appointed for terms
63 of four years, three members shall be appointed for terms of three years and three members shall
64 be appointed for terms of two years each. Any member appointed to fill a vacancy of an
65 unexpired term shall be appointed for the remainder of the term of the member causing the
66 vacancy. The governor shall appoint a chairperson of the commission, subject to ratification by
67 the commission.

68 6. Commission members shall receive no compensation but shall be reimbursed for
69 actual and necessary expenses incurred in the performance of their official duties on the
70 commission. The division of [market] **agriculture business** development of the department of
71 agriculture shall provide all necessary staff and support services as required by the commission
72 to hold commission meetings, to maintain records of official acts and to conduct all other
73 business of the commission. The commission shall meet quarterly and at any such time that it
74 deems necessary. Meetings may be called by the chairperson or by a petition signed by a
75 majority of the members of the commission. Ten days' notice shall be given in writing to such
76 members prior to the meeting date. A simple majority of the members of the commission shall
77 be present to constitute a quorum. Proxy voting shall not be permitted.

 261.239. The [marketing] **agriculture business development** division of the department
2 of agriculture shall create an Internet web site for the purpose of fostering the marketing of
3 Missouri agricultural products over the Internet.

 265.200. The executive board of the Missouri state horticultural society shall have the
2 power and duty:

3 (1) To authorize the director to expend, within the appropriations provided therefor, a
4 designated amount of the moneys in the apple merchandising fund in the enforcement of sections
5 265.130 and 265.140, referring to the labeling of apples.

6 (2) To authorize the director to expend, within the appropriations provided therefor, a
7 reasonable amount of the moneys in the apple merchandising fund in the administration of
8 sections 265.150 to 265.180, referring to the collection of levies imposed by this chapter.

9 (3) To authorize the director to apportion, within the appropriations provided therefor,
10 a reasonable amount of the moneys in the apple merchandising fund to the [marketing]
11 **agriculture business** development fund.

12 (4) To plan and to authorize the director to conduct a campaign of education, advertising,
13 publicity and sales promotion to increase the consumption of Missouri apples and the director
14 may contract for any advertising, publicity and sales promotion service. To accomplish such
15 purpose the director shall have power and it shall be the duty of the director, within the
16 appropriations provided therefor, to disseminate information:

17 (a) Relating to apples and the importance thereof in preserving the public health, the
18 economy thereof in the diet of the people, and the importance thereof in the nutrition of children;

19 (b) Relating to the problem of furnishing the consumer at all times with a supply of good
20 quality apples at reasonable prices;

21 (c) Relating to such other, further and additional information as shall tend to promote
22 increased consumption of Missouri apples, and as may foster a better understanding and more
23 efficient cooperation between producers, dealers and the consuming public.

24 (5) To cooperate with other state, regional and national agricultural organizations and
25 may at its discretion authorize the director to expend within the appropriations provided therefor
26 moneys of the apple merchandising fund for such purposes.

274.110. 1. The affairs of the association shall be managed by a board of not less than
2 five directors, elected by the members from their own number.

3 2. The bylaws may provide that the territory in which the association has members shall
4 be divided into districts and that the directors shall be elected according to such districts, either
5 directly or by district delegates elected by the members of that district. In such a case the bylaws
6 shall specify the number of directors to be elected by each district, the manner and method of
7 reapportioning the directors and of redistricting the territory covered by the association. The
8 bylaws may provide that primary elections shall be held in each district to elect the directors
9 apportioned to such districts and that the result of all such primary elections may be ratified by
10 the next regular meeting of the association or may be considered final as to the association.

11 3. The bylaws may provide that one or more directors may be appointed by any public
12 official or commission or by the other directors selected by the members or their delegates. Such
13 directors shall represent primarily the interest of the general public in such associations. The
14 directors so appointed need not be members of the association, but shall have the same powers
15 and rights as other directors. Such directors shall not number more than one-fifth of the entire
16 number of directors.

17 4. An association may provide a fair remuneration for the time actually spent by its
18 officers and directors in its service and for the service of the members of its executive committee.

19 5. **Any interim forming board may provide a fair remuneration for the time**
20 **actually spent by the officers and directors in its service and for the service of the members**
21 **of its executive committee, provided that the amount of such remuneration is voted on and**
22 **agreed to by a majority of the association's members prior to payment. If such a vote is**
23 **taken by ballot, only those ballots received or returned shall be considered when**
24 **determining the final result, and a majority of the returned or received ballots must affirm**
25 **the remuneration for such to take effect. The provisions of this subsection shall not apply**
26 **to any association that specifies the remuneration amount the interim forming board is to**
27 **be compensated in its membership contract.**

28 6. No director, during the term of his office, shall be a party to a contract for profit with
29 the association differing in any way from the business relations accorded regular members of the
30 association, or differing from terms generally current in that district. The bylaws may provide
31 that no director shall occupy any position in the association, except the president and secretary
32 on regular salary or substantially full-time pay.

33 [6.] 7. The bylaws may provide for an executive committee and may allot to such
34 committee all the functions and powers of the board of directors, subject to the general direction
35 and control of the board.

36 [7.] 8. When a vacancy on the board of directors occurs other than by expiration of term,
37 the remaining members of the board, by a majority vote, shall fill the vacancy, unless the bylaws
38 provide for the election of directors by district. In such a case the board of directors shall
39 immediately call a special meeting of the members or stockholders in that district to fill the
40 vacancy.

348.015. As used in sections 348.005 to 348.225, the following terms shall mean:

2 (1) "Agricultural development loan", a loan for the acquisition, construction,
3 improvement, or rehabilitation of agricultural property;

4 (2) "Agricultural property", any land and easements and real and personal property,
5 including, but not limited to, buildings, structures, improvements, equipment, and livestock,
6 which is used or is to be used in Missouri by Missouri residents for:

7 (a) The operation of a farm or ranch;

8 (b) Planting, cultivating, or harvesting cereals, natural fibers, fruits, vegetables, or trees;

9 (c) Grazing, feeding, or the care of livestock, poultry, or fish;

10 (d) Dairy production;

11 (e) Storing, transporting, or processing farm and ranch products, including, without
12 limitation, facilities such as grain elevators, cotton gins, shipping heads, livestock pens,
13 warehouses, wharfs, docks, creameries, or feed plants; [and]

14 (f) Supplying and conserving water, draining or irrigating land, collecting, treating, and
15 disposing of liquid and solid waste, or controlling pollution, as needed for the operations set out
16 in this subdivision; **and**

17 (g) **A vermiculture operation. For purposes of this paragraph, "vermiculture"**
18 **means the raising of earthworms under a controlled environment;**

19 (3) "Authority", the Missouri agricultural and small business development authority
20 organized pursuant to the provisions of sections 348.005 to 348.180;

21 (4) "Bonds", any bonds, notes, debentures, interim certificates, bond, grant, or revenue
22 anticipation notes, or any other evidences of indebtedness;

23 (5) "Borrower", any individual, partnership, corporation, including a corporation or other
24 entity organized pursuant to section 274.220, RSMo, firm, cooperative, association, trust, estate,
25 political subdivision, state agency, or other legal entity or its representative executing a note or
26 other evidence of a loan;

27 (6) "Eligible borrower", a borrower qualifying for an agricultural development loan, a
28 small business development loan, or a small business pollution control facility loan under such

29 criteria and priorities as may be established in rules of the authority or in procedural manuals
30 issued thereunder for the purpose of directing the use of available loan funds on the basis of need
31 for and value of each loan for the maintenance of the agricultural economy or small business and
32 on the meeting of pollution control objectives and assuring conformity with conditions
33 established by insurers or guarantors of loans and the preservation of the security of bonds or
34 notes issued to finance the loan;

35 (7) "Insurer" or "guarantor", the Farmers Home Administration of the Department of
36 Agriculture of the United States, the United States Small Business Administration, or any other
37 or successor agency or instrumentality of the United States having power, or any insurance
38 company qualified under Missouri law, to ensure or guarantee the payment of agricultural
39 development loans, small business development loans, or small business pollution control
40 facility loans and interest thereon, or any portion thereof;

41 (8) "Lender", any state or national bank, federal land bank, production credit association,
42 bank for cooperatives, federal or state-chartered savings and loan association or building and
43 loan association or small business investment company that is subject to credit examination by
44 an agency of the state or federal government, or any other lending institution approved by the
45 insurer or guarantor of an agricultural development loan, small business development loan, or
46 small business pollution control facility loan which undertakes to make or service such a loan;

47 (9) "Pollution", any form of environmental pollution including, but not limited to, water
48 pollution, air pollution, land pollution, solid waste pollution, thermal pollution, radiation
49 contamination, or noise pollution;

50 (10) "Pollution control facility" or "facilities", any land, interest in land, building,
51 structure, facility, system, fixture, improvement, appurtenance, machinery, equipment, or any
52 combination thereof, and all real and personal property deemed necessary therewith, having to
53 do with, or the end purpose of which is, reducing, controlling, or preventing pollution;

54 (11) "Small business", those enterprises which, at the time of their application to the
55 authority, meet the criteria, as interpreted and applied by the authority, for definition as a "small
56 business" established for the Small Business Administration and set forth in Section 121.301 of
57 Part 121 of Title 13 of the Code of Federal Regulations;

58 (12) "Small business development loan", a loan for the acquisition, construction,
59 improvement, or rehabilitation of property owned or to be acquired by a small business as
60 defined herein;

61 (13) "Small business pollution control facility loan", a loan for the acquisition,
62 construction, improvement, or rehabilitation of a pollution control facility or facilities by a small
63 business;

64 (14) "Value-added agricultural products", any product or products that are the result of:

- 65 (a) Using an agricultural product grown in this state to produce a meat or dairy product
66 in this state;
- 67 (b) A change in the physical state or form of the original agricultural product;
- 68 (c) An agricultural product grown in this state whose value has been enhanced by special
69 production methods such as organically grown products; or
- 70 (d) A physical segregation of a commodity or agricultural product grown in this state that
71 enhances its value such as identity preserved marketing systems.

**348.230. The Missouri agricultural and small business development authority,
2 subject to appropriation, shall pay for the first full year of charged interest on any
3 applicable Missouri linked deposit program loan, as provided in sections 30.750 to 30.850,
4 RSMo. For the purpose of this section, the term "applicable loan" shall mean any loan
5 made and used solely for the acquisition of dairy cows and other replacement dairy
6 females.**

348.432. 1. The tax credit created in this section shall be known as the "New Generation
2 Cooperative Incentive Tax Credit".

3 2. As used in this section, the following terms mean:

4 (1) "Authority", the agriculture and small business development authority as provided
5 in this chapter;

6 (2) "Development facility", a facility producing either a good derived from an
7 agricultural commodity or using a process to produce a good derived from an agricultural
8 product;

9 (3) "Eligible new generation cooperative", a nonprofit cooperative association formed
10 pursuant to chapter 274, RSMo, or incorporated pursuant to chapter 357, RSMo, for the purpose
11 of operating a development facility or a renewable fuel production facility and approved by the
12 authority;

13 (4) "Eligible new generation processing entity", a partnership, corporation, cooperative,
14 or limited liability company organized or incorporated pursuant to the laws of this state
15 consisting of not less than twelve members, approved by the authority, for the purpose of owning
16 or operating within this state a development facility or a renewable fuel production facility in
17 which producer members:

18 (a) Hold a majority of the governance or voting rights of the entity and any governing
19 committee;

20 (b) Control the hiring and firing of management; and

21 (c) Deliver agricultural commodities or products to the entity for processing, unless
22 processing is required by multiple entities;

23 (5) "Employee-qualified capital project", an eligible new generation cooperative with
24 capital costs greater than fifteen million dollars which will employ at least sixty employees;

25 (6) "Large capital project", an eligible new generation cooperative with capital costs
26 greater than one million dollars;

27 (7) "Producer member", a person, partnership, corporation, trust or limited liability
28 company whose main purpose is agricultural production that invests cash funds to an eligible
29 new generation cooperative or eligible new generation processing entity;

30 (8) "Renewable fuel production facility", a facility producing an energy source which is
31 derived from a renewable, domestically grown, organic compound capable of powering
32 machinery, including an engine or power plant, and any by-product derived from such energy
33 source;

34 (9) "Small capital project", an eligible new generation cooperative with capital costs of
35 no more than one million dollars.

36 3. Beginning tax year 1999, and ending December 31, 2002, any producer member who
37 invests cash funds in an eligible new generation cooperative or eligible new generation
38 processing entity may receive a credit against the tax or estimated quarterly tax otherwise due
39 pursuant to chapter 143, RSMo, other than taxes withheld pursuant to sections 143.191 to
40 143.265, RSMo, or chapter 148, RSMo, chapter 147, RSMo, in an amount equal to the lesser of
41 fifty percent of such producer member's investment or fifteen thousand dollars.

42 4. For all tax years beginning on or after January 1, 2003, any producer member who
43 invests cash funds in an eligible new generation cooperative or eligible new generation
44 processing entity may receive a credit against the tax or estimated quarterly tax otherwise due
45 pursuant to chapter 143, RSMo, other than taxes withheld pursuant to sections 143.191 to
46 143.265, RSMo, chapter 147, RSMo, or chapter 148, RSMo, in an amount equal to the lesser of
47 fifty percent of such producer member's investment or fifteen thousand dollars. Tax credits
48 claimed in a taxable year may be done so on a quarterly basis and applied to the estimated
49 quarterly tax pursuant to subsection 3 of this section. If a quarterly tax credit claim or series of
50 claims contributes to causing an overpayment of taxes for a taxable year, such overpayment shall
51 not be refunded but shall be applied to the next taxable year.

52 5. A producer member shall submit to the authority an application for the tax credit
53 authorized by this section on a form provided by the authority. If the producer member meets
54 all criteria prescribed by this section and is approved by the authority, the authority shall issue
55 a tax credit certificate in the appropriate amount. Tax credits issued pursuant to this section may
56 be carried back to any of the producer member's three prior taxable years and carried forward to
57 any of the producer member's five subsequent taxable years regardless of the type of tax liability
58 to which such credits are applied as authorized pursuant to subsection 3 of this section. Tax

59 credits issued pursuant to this section may be assigned, transferred, sold or otherwise conveyed
60 and the new owner of the tax credit shall have the same rights in the credit as the producer
61 member. Whenever a certificate of tax credit is assigned, transferred, sold or otherwise
62 conveyed, a notarized endorsement shall be filed with the authority specifying the name and
63 address of the new owner of the tax credit or the value of the credit.

64 6. Ten percent of the tax credits authorized pursuant to this section initially shall be
65 offered in any fiscal year to small capital projects. If any portion of the ten percent of tax credits
66 offered to small capital costs projects is unused in any calendar year, then the unused portion of
67 tax credits may be offered to employee-qualified capital projects and large capital projects. If
68 the authority receives more applications for tax credits for small capital projects than tax credits
69 are authorized therefor, then the authority, by rule, shall determine the method of distribution of
70 tax credits authorized for small capital projects.

71 7. Ninety percent of the tax credits authorized pursuant to this section initially shall be
72 offered in any fiscal year to employee-qualified capital projects and large capital projects. If any
73 portion of the ninety percent of tax credits offered to employee-qualified capital projects and
74 large capital costs projects is unused in any fiscal year, then the unused portion of tax credits may
75 be offered to small capital projects. The maximum tax credit allowed per employee-qualified
76 capital project is three million dollars and the maximum tax credit allowed per large capital
77 project is one million five hundred thousand dollars. If the authority approves the maximum tax
78 credit allowed for any employee-qualified capital project or any large capital project, then the
79 authority, by rule, shall determine the method of distribution of such maximum tax credit. In
80 addition, if the authority receives more tax credit applications for employee-qualified capital
81 projects and large capital projects than the amount of tax credits authorized therefor, then the
82 authority, by rule, shall determine the method of distribution of tax credits authorized for
83 employee-qualified capital projects and large capital projects.

84 **8. No new tax credits shall be approved, issued, or redeemed for any new**
85 **generation cooperative not in compliance with all the provisions established in 7 U.S.C.**
86 **Section 181 known as the Packers and Stockyards Act, 1921. Any new generation**
87 **cooperative established after August 28, 2007, shall be in compliance with all of the**
88 **provisions established in 7 U.S.C. Section 181 known as the Packers and Stockyards Act,**
89 **1921, before any tax credit is approved, issued, or redeemed by the state.**

90 **9. Producer members of any new generation processing entity claiming the**
91 **exemption established in 9 C.F.R. 201-200 shall not be eligible for tax credits as they are**
92 **established in this section.**

414.365. 1. As used in this section, the following terms mean:

2 (1) "B-20", a blend of twenty percent by volume biodiesel fuel and eighty percent by
3 volume petroleum-based diesel fuel;

4 (2) "Biodiesel", fuel as defined in ASTM standard PS121;

5 (3) "Incremental cost", the difference in cost between blended biodiesel fuel and
6 conventional petroleum-based diesel fuel at the time the blended biodiesel fuel is purchased.

7 2. On or before October 1, 2003, the Missouri department of transportation shall develop
8 a program that provides for the opportunity to use fuel with at least the biodiesel content of B-20
9 in its vehicle fleet and heavy equipment that use diesel fuel. Such program shall have the
10 following goals, provided that such program and goals do not prohibit the department from
11 generating and selling EPAAct credits pursuant to section 414.407:

12 (1) On or before July 1, 2004, at least fifty percent of the department's vehicle fleet and
13 heavy equipment that use diesel fuel shall use fuel with at least the biodiesel content of B-20, if
14 such fuel is commercially available;

15 (2) On or before July 1, 2005, at least seventy-five percent of the department's vehicle
16 fleet and heavy equipment that use diesel fuel shall use fuel with at least the biodiesel content
17 of B-20, if such fuel is commercially available.

18 3. The blended biodiesel fuel shall be presumed to be commercially available if the
19 incremental cost of such fuel is not more than twenty-five cents.

20 4. Nothing in this section is intended to create a state requirement for biodiesel fuel use
21 in excess of the requirements of the federal National Energy Policy Act of 1992, Pub.L. 102-486;
22 42 U.S.C. 13251, 13257(o).

23 5. To the maximum extent practicable, the department shall obtain funding for the
24 incremental cost of the blended biodiesel fuel from the biodiesel fuel revolving fund established
25 in section 414.407.

26 6. The director of the Missouri department of transportation may promulgate any rules
27 necessary to carry out the provisions of this section. [No rule or portion of a rule promulgated
28 pursuant to this section shall take effect unless it has been promulgated pursuant to chapter 536,
29 RSMo.]

30 **7. The department of agriculture, in consultation with the department of**
31 **transportation, may by rule exempt the department of transportation in whole or in part**
32 **from the biodiesel fuel requirements of the program established in this section based on**
33 **product quality, specific usage, climatic conditions, or on any other basis the departments**
34 **deem necessary.**

35 **8. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,**
36 **that is created under the authority delegated in this section shall become effective only if**
37 **it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if**

38 **applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable**
39 **and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,**
40 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**
41 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**
42 **adopted after August 28, 2006, shall be invalid and void.**

537.353. 1. Any person or entity who knowingly damages or destroys any field crop
2 product that is grown for personal or commercial purposes, or for testing or research purposes
3 in the context of a product development program in conjunction or coordination with a private
4 research facility, a university, or any federal, state or local government agency, shall be liable for
5 double damages pursuant to this section.

6 2. **Notwithstanding the provisions of section 537.340, or the provisions of subsection**
7 **1 of this section, any person or entity who negligently commits any of the acts described in**
8 **subsection 1 of this section shall be liable only for compensatory damages.**

9 3. In awarding damages pursuant to **subsections 1 and 2 of this section**, the courts shall
10 consider the following:

11 (1) The market value of the crop prior to damage or destruction; and

12 (2) The actual damages involving production, research, testing replacement and crop
13 development costs directly related to the crop that has been damaged or destroyed.

14 [3.] 4. In addition, the court may award court costs, including reasonable attorneys fees.

570.030. 1. A person commits the crime of stealing if he or she appropriates property
2 or services of another with the purpose to deprive him or her thereof, either without his or her
3 consent or by means of deceit or coercion.

4 2. Evidence of the following is admissible in any criminal prosecution pursuant to this
5 section on the issue of the requisite knowledge or belief of the alleged stealer:

6 (1) That he or she failed or refused to pay for property or services of a hotel, restaurant,
7 inn or boardinghouse;

8 (2) That he or she gave in payment for property or services of a hotel, restaurant, inn or
9 boardinghouse a check or negotiable paper on which payment was refused;

10 (3) That he or she left the hotel, restaurant, inn or boardinghouse with the intent to not
11 pay for property or services;

12 (4) That he or she surreptitiously removed or attempted to remove his or her baggage
13 from a hotel, inn or boardinghouse;

14 (5) That he or she, with intent to cheat or defraud a retailer, possesses, uses, utters,
15 transfers, makes, alters, counterfeits, or reproduces a retail sales receipt, price tag, or universal
16 price code label, or possesses with intent to cheat or defraud, the device that manufactures
17 fraudulent receipts or universal price code labels.

18 3. Notwithstanding any other provision of law, any offense in which the value of
19 property or services is an element is a class C felony if:

20 (1) The value of the property or services appropriated is five hundred dollars or more but
21 less than twenty-five thousand dollars; or

22 (2) The actor physically takes the property appropriated from the person of the victim;
23 or

24 (3) The property appropriated consists of:

25 (a) Any motor vehicle, watercraft or aircraft; or

26 (b) Any will or unrecorded deed affecting real property; or

27 (c) Any credit card or letter of credit; or

28 (d) Any firearms; or

29 (e) A United States national flag designed, intended and used for display on buildings
30 or stationary flagstaffs in the open; or

31 (f) Any original copy of an act, bill or resolution, introduced or acted upon by the
32 legislature of the state of Missouri; or

33 (g) Any pleading, notice, judgment or any other record or entry of any court of this state,
34 any other state or of the United States; or

35 (h) Any book of registration or list of voters required by chapter 115, RSMo; or

36 (i) Any [animal of the species of horse, mule, ass, cattle, swine, sheep, or goat] **livestock**
37 **as defined in section 144.010, RSMo;** or

38 (j) Live fish raised for commercial sale with a value of seventy-five dollars; or

39 (k) Any controlled substance as defined by section 195.010, RSMo; or

40 (l) Anhydrous ammonia;

41 (m) Ammonium nitrate; or

42 (n) Any document of historical significance which has fair market value of five hundred
43 dollars or more.

44 4. If an actor appropriates any material with a value less than five hundred dollars in
45 violation of this section with the intent to use such material to manufacture, compound, produce,
46 prepare, test or analyze amphetamine or methamphetamine or any of their analogues, then such
47 violation is a class C felony. The theft of any amount of anhydrous ammonia or liquid nitrogen,
48 or any attempt to steal any amount of anhydrous ammonia or liquid nitrogen, is a class B felony.
49 The theft of any amount of anhydrous ammonia by appropriation of a tank truck, tank trailer, rail
50 tank car, bulk storage tank, field (nurse) tank or field applicator is a class A felony.

51 5. The theft of any item of property or services pursuant to subsection 3 of this section
52 which exceeds five hundred dollars may be considered a separate felony and may be charged in
53 separate counts.

54 6. Any person with a prior conviction of paragraph (i) of subdivision (3) of subsection
55 3 of this section and who violates the provisions of paragraph (i) of subdivision (3) of subsection
56 3 of this section when the value of the animal or animals stolen exceeds three thousand dollars
57 is guilty of a class B felony.

58 7. Any offense in which the value of property or services is an element is a class B felony
59 if the value of the property or services equals or exceeds twenty-five thousand dollars.

60 8. Any violation of this section for which no other penalty is specified in this section is
61 a class A misdemeanor.

**620.1500. 1. There is hereby created within the department of economic
2 development the "Governor's Advisory Council on Agriculture Science and Technology".
3 The council shall consist of seven members. Two members shall be Missouri farmers, of
4 which one member shall be a Missouri grain producer and one member shall be a Missouri
5 livestock producer. The members of the council shall be appointed by and serve at the
6 pleasure of the governor. The governor shall appoint one of the members as chairperson.
7 At the council's discretion, it may call upon experts for advice and consultation on the
8 issues in question.**

9 **2. The council's duties shall include, but not be limited to the following:**

10 **(1) Apprising the governor of new developments in the scientific and technological**
11 **communities;**

12 **(2) Providing scientific inquiry into regulatory matters, upon the governor's**
13 **request;**

14 **(3) Identifying strengths, weaknesses, and long-term needs of the state regarding**
15 **science and technology; and**

16 **(4) Predicting potential economic opportunities for the state in the plant**
17 **biotechnology industry.**

18 **3. The members of the council shall serve without compensation except that the**
19 **members shall be reimbursed for reasonable travel and meeting expenses related to the**
20 **functions of the council.**

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