

SECOND REGULAR SESSION

# HOUSE BILL NO. 2534

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES VILLA (Sponsor), DAUS, NASHEED,  
OXFORD AND HUBBARD (Co-sponsors).

Read 1st time March 31, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5573L.01I

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### AN ACT

To repeal sections 99.805 and 99.845, RSMo, and to enact in lieu thereof two new sections relating to tax increment financing.

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

Section A. Sections 99.805 and 99.845, RSMo, are repealed and two new sections  
2 enacted in lieu thereof, to be known as sections 99.805 and 99.845, to read as follows:

99.805. As used in sections 99.800 to 99.865, unless the context clearly requires  
2 otherwise, the following terms shall mean:

3 (1) "Blighted area", an area which, by reason of the predominance of defective or  
4 inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements,  
5 improper subdivision or obsolete platting, or the existence of conditions which endanger life or  
6 property by fire and other causes, or any combination of such factors, retards the provision of  
7 housing accommodations or constitutes an economic or social liability or a menace to the public  
8 health, safety, morals, or welfare in its present condition and use;

9 (2) "Collecting officer", the officer of the municipality responsible for receiving and  
10 processing payments in lieu of taxes or economic activity taxes from taxpayers or the department  
11 of revenue;

12 (3) "Conservation area", any improved area within the boundaries of a redevelopment  
13 area located within the territorial limits of a municipality in which fifty percent or more of the  
14 structures in the area have an age of thirty-five years or more. Such an area is not yet a blighted

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.

15 area but is detrimental to the public health, safety, morals, or welfare and may become a blighted  
16 area because of any one or more of the following factors: dilapidation; obsolescence;  
17 deterioration; illegal use of individual structures; presence of structures below minimum code  
18 standards; abandonment; excessive vacancies; overcrowding of structures and community  
19 facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land  
20 coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of  
21 community planning. A conservation area shall meet at least three of the factors provided in this  
22 subdivision for projects approved on or after December 23, 1997;

23 (4) "Economic activity taxes", the total additional revenue from taxes which are imposed  
24 by a municipality and other taxing districts, and which are generated by economic activities  
25 within a redevelopment area over the amount of such taxes generated by economic activities  
26 within such redevelopment area in the calendar year prior to the adoption of the ordinance  
27 designating such a redevelopment area, while tax increment financing remains in effect, but  
28 excluding personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by  
29 transient guests of hotels and motels, licenses, fees or special assessments, **or any sales tax for**  
30 **the operation of public safety departments under section 92.500, RSMo, and any sales tax**  
31 **for funding local parks under sections 644.032 and 644.033, RSMo, for any new**  
32 **transaction approved under sections 99.805 to 99.865 in any city not within a county.** For  
33 redevelopment projects or redevelopment plans approved after December 23, 1997, if a retail  
34 establishment relocates within one year from one facility to another facility within the same  
35 county and the governing body of the municipality finds that the relocation is a direct beneficiary  
36 of tax increment financing, then for purposes of this definition, the economic activity taxes  
37 generated by the retail establishment shall equal the total additional revenues from economic  
38 activity taxes which are imposed by a municipality or other taxing district over the amount of  
39 economic activity taxes generated by the retail establishment in the calendar year prior to its  
40 relocation to the redevelopment area;

41 (5) "Economic development area", any area or portion of an area located within the  
42 territorial limits of a municipality, which does not meet the requirements of subdivisions (1) and  
43 (3) of this section, and in which the governing body of the municipality finds that redevelopment  
44 will not be solely used for development of commercial businesses which unfairly compete in the  
45 local economy and is in the public interest because it will:

46 (a) Discourage commerce, industry or manufacturing from moving their operations to  
47 another state; or

48 (b) Result in increased employment in the municipality; or

49 (c) Result in preservation or enhancement of the tax base of the municipality;

50 (6) "Gambling establishment", an excursion gambling boat as defined in section 313.800,  
51 RSMo, and any related business facility including any real property improvements which are  
52 directly and solely related to such business facility, whose sole purpose is to provide goods or  
53 services to an excursion gambling boat and whose majority ownership interest is held by a person  
54 licensed to conduct gambling games on an excursion gambling boat or licensed to operate an  
55 excursion gambling boat as provided in sections 313.800 to 313.850, RSMo. This subdivision  
56 shall be applicable only to a redevelopment area designated by ordinance adopted after December  
57 23, 1997;

58 (7) "Greenfield area", any vacant, unimproved, or agricultural property that is located  
59 wholly outside the incorporated limits of a city, town, or village, or that is substantially  
60 surrounded by contiguous properties with agricultural zoning classifications or uses unless said  
61 property was annexed into the incorporated limits of a city, town, or village ten years prior to the  
62 adoption of the ordinance approving the redevelopment plan for such greenfield area;

63 (8) "Municipality", a city, village, or incorporated town or any county of this state. For  
64 redevelopment areas or projects approved on or after December 23, 1997, "municipality" applies  
65 only to cities, villages, incorporated towns or counties established for at least one year prior to  
66 such date;

67 (9) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences  
68 of indebtedness issued by a municipality to carry out a redevelopment project or to refund  
69 outstanding obligations;

70 (10) "Ordinance", an ordinance enacted by the governing body of a city, town, or village  
71 or a county or an order of the governing body of a county whose governing body is not  
72 authorized to enact ordinances;

73 (11) "Payment in lieu of taxes", those estimated revenues from real property in the area  
74 selected for a redevelopment project, which revenues according to the redevelopment project or  
75 plan are to be used for a private use, which taxing districts would have received had a  
76 municipality not adopted tax increment allocation financing, and which would result from levies  
77 made after the time of the adoption of tax increment allocation financing during the time the  
78 current equalized value of real property in the area selected for the redevelopment project  
79 exceeds the total initial equalized value of real property in such area until the designation is  
80 terminated pursuant to subsection 2 of section 99.850;

81 (12) "Redevelopment area", an area designated by a municipality, in respect to which the  
82 municipality has made a finding that there exist conditions which cause the area to be classified  
83 as a blighted area, a conservation area, an economic development area, an enterprise zone  
84 pursuant to sections 135.200 to 135.256, RSMo, or a combination thereof, which area includes

85 only those parcels of real property directly and substantially benefited by the proposed  
86 redevelopment project;

87 (13) "Redevelopment plan", the comprehensive program of a municipality for  
88 redevelopment intended by the payment of redevelopment costs to reduce or eliminate those  
89 conditions, the existence of which qualified the redevelopment area as a blighted area,  
90 conservation area, economic development area, or combination thereof, and to thereby enhance  
91 the tax bases of the taxing districts which extend into the redevelopment area. Each  
92 redevelopment plan shall conform to the requirements of section 99.810;

93 (14) "Redevelopment project", any development project within a redevelopment area in  
94 furtherance of the objectives of the redevelopment plan; any such redevelopment project shall  
95 include a legal description of the area selected for the redevelopment project;

96 (15) "Redevelopment project costs" include the sum total of all reasonable or necessary  
97 costs incurred or estimated to be incurred, and any such costs incidental to a redevelopment plan  
98 or redevelopment project, as applicable. Such costs include, but are not limited to, the following:

99 (a) Costs of studies, surveys, plans, and specifications;

100 (b) Professional service costs, including, but not limited to, architectural, engineering,  
101 legal, marketing, financial, planning or special services. Except the reasonable costs incurred  
102 by the commission established in section 99.820 for the administration of sections 99.800 to  
103 99.865, such costs shall be allowed only as an initial expense which, to be recoverable, shall be  
104 included in the costs of a redevelopment plan or project;

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

108 (d) Costs of rehabilitation, reconstruction, or repair or remodeling of existing buildings  
109 and fixtures;

110 (e) Initial costs for an economic development area;

111 (f) Costs of construction of public works or improvements;

112 (g) Financing costs, including, but not limited to, all necessary and incidental expenses  
113 related to the issuance of obligations, and which may include payment of interest on any  
114 obligations issued pursuant to sections 99.800 to 99.865 accruing during the estimated period  
115 of construction of any redevelopment project for which such obligations are issued and for not  
116 more than eighteen months thereafter, and including reasonable reserves related thereto;

117 (h) All or a portion of a taxing district's capital costs resulting from the redevelopment  
118 project necessarily incurred or to be incurred in furtherance of the objectives of the  
119 redevelopment plan and project, to the extent the municipality by written agreement accepts and  
120 approves such costs;

- 121 (i) Relocation costs to the extent that a municipality determines that relocation costs shall  
122 be paid or are required to be paid by federal or state law;
- 123 (j) Payments in lieu of taxes;
- 124 (16) "Special allocation fund", the fund of a municipality or its commission which  
125 contains at least two separate segregated accounts for each redevelopment plan, maintained by  
126 the treasurer of the municipality or the treasurer of the commission into which payments in lieu  
127 of taxes are deposited in one account, and economic activity taxes and other revenues are  
128 deposited in the other account;
- 129 (17) "Taxing districts", any political subdivision of this state having the power to levy  
130 taxes;
- 131 (18) "Taxing districts' capital costs", those costs of taxing districts for capital  
132 improvements that are found by the municipal governing bodies to be necessary and to directly  
133 result from the redevelopment project; and
- 134 (19) "Vacant land", any parcel or combination of parcels of real property not used for  
135 industrial, commercial, or residential buildings.

99.845. 1. A municipality, either at the time a redevelopment project is approved or, in  
2 the event a municipality has undertaken acts establishing a redevelopment plan and  
3 redevelopment project and has designated a redevelopment area after the passage and approval  
4 of sections 99.800 to 99.865 but prior to August 13, 1982, which acts are in conformance with  
5 the procedures of sections 99.800 to 99.865, may adopt tax increment allocation financing by  
6 passing an ordinance providing that after the total equalized assessed valuation of the taxable real  
7 property in a redevelopment project exceeds the certified total initial equalized assessed  
8 valuation of the taxable real property in the redevelopment project, the ad valorem taxes, and  
9 payments in lieu of taxes, if any, arising from the levies upon taxable real property in such  
10 redevelopment project by taxing districts and tax rates determined in the manner provided in  
11 subsection 2 of section 99.855 each year after the effective date of the ordinance until  
12 redevelopment costs have been paid shall be divided as follows:

13 (1) That portion of taxes, penalties and interest levied upon each taxable lot, block, tract,  
14 or parcel of real property which is attributable to the initial equalized assessed value of each such  
15 taxable lot, block, tract, or parcel of real property in the area selected for the redevelopment  
16 project shall be allocated to and, when collected, shall be paid by the county collector to the  
17 respective affected taxing districts in the manner required by law in the absence of the adoption  
18 of tax increment allocation financing;

19 (2) (a) Payments in lieu of taxes attributable to the increase in the current equalized  
20 assessed valuation of each taxable lot, block, tract, or parcel of real property in the area selected  
21 for the redevelopment project and any applicable penalty and interest over and above the initial

22 equalized assessed value of each such unit of property in the area selected for the redevelopment  
23 project shall be allocated to and, when collected, shall be paid to the municipal treasurer who  
24 shall deposit such payment in lieu of taxes into a special fund called the "Special Allocation  
25 Fund" of the municipality for the purpose of paying redevelopment costs and obligations incurred  
26 in the payment thereof. Payments in lieu of taxes which are due and owing shall constitute a lien  
27 against the real estate of the redevelopment project from which they are derived and shall be  
28 collected in the same manner as the real property tax, including the assessment of penalties and  
29 interest where applicable. The municipality may, in the ordinance, pledge the funds in the  
30 special allocation fund for the payment of such costs and obligations and provide for the  
31 collection of payments in lieu of taxes, the lien of which may be foreclosed in the same manner  
32 as a special assessment lien as provided in section 88.861, RSMo. No part of the current  
33 equalized assessed valuation of each lot, block, tract, or parcel of property in the area selected  
34 for the redevelopment project attributable to any increase above the total initial equalized  
35 assessed value of such properties shall be used in calculating the general state school aid formula  
36 provided for in section 163.031, RSMo, until such time as all redevelopment costs have been  
37 paid as provided for in this section and section 99.850;

38 (b) Notwithstanding any provisions of this section to the contrary, for purposes of  
39 determining the limitation on indebtedness of local government pursuant to article VI, section  
40 26(b) of the Missouri Constitution, the current equalized assessed value of the property in an area  
41 selected for redevelopment attributable to the increase above the total initial equalized assessed  
42 valuation shall be included in the value of taxable tangible property as shown on the last  
43 completed assessment for state or county purposes;

44 (c) The county assessor shall include the current assessed value of all property within  
45 the taxing district in the aggregate valuation of assessed property entered upon the assessor's  
46 book and verified pursuant to section 137.245, RSMo, and such value shall be utilized for the  
47 purpose of the debt limitation on local government pursuant to article VI, section 26(b) of the  
48 Missouri Constitution;

49 (3) For purposes of this section, "levies upon taxable real property in such redevelopment  
50 project by taxing districts" shall not include the blind pension fund tax levied under the authority  
51 of article III, section 38(b) of the Missouri Constitution, **or in any city not within a county, any**  
52 **sales tax for the operation of public safety departments under section 92.500, RSMo, and**  
53 **any sales tax for funding local parks under sections 644.032 and 644.033, RSMo, for any**  
54 **new transaction approved under sections 99.805 to 99.865, or the merchants' and**  
55 **manufacturers' inventory replacement tax levied under the authority of subsection 2 of section**  
56 **6 of article X of the Missouri Constitution, except in redevelopment project areas in which tax**

57 increment financing has been adopted by ordinance pursuant to a plan approved by vote of the  
58 governing body of the municipality taken after August 13, 1982, and before January 1, 1998.

59         2. In addition to the payments in lieu of taxes described in subdivision (2) of subsection  
60 1 of this section, for redevelopment plans and projects adopted or redevelopment projects  
61 approved by ordinance after July 12, 1990, and prior to August 31, 1991, fifty percent of the total  
62 additional revenue from taxes, penalties and interest imposed by the municipality, or other taxing  
63 districts, which are generated by economic activities within the area of the redevelopment project  
64 over the amount of such taxes generated by economic activities within the area of the  
65 redevelopment project in the calendar year prior to the adoption of the redevelopment project by  
66 ordinance, while tax increment financing remains in effect, but excluding taxes imposed on sales  
67 or charges for sleeping rooms paid by transient guests of hotels and motels, taxes levied pursuant  
68 to section 70.500, RSMo, licenses, fees or special assessments other than payments in lieu of  
69 taxes and any penalty and interest thereon, or, effective January 1, 1998, taxes levied pursuant  
70 to section 94.660, RSMo, for the purpose of public transportation, shall be allocated to, and paid  
71 by the local political subdivision collecting officer to the treasurer or other designated financial  
72 officer of the municipality, who shall deposit such funds in a separate segregated account within  
73 the special allocation fund. Any provision of an agreement, contract or covenant entered into  
74 prior to July 12, 1990, between a municipality and any other political subdivision which provides  
75 for an appropriation of other municipal revenues to the special allocation fund shall be and  
76 remain enforceable.

77         3. In addition to the payments in lieu of taxes described in subdivision (2) of subsection  
78 1 of this section, for redevelopment plans and projects adopted or redevelopment projects  
79 approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from  
80 taxes, penalties and interest which are imposed by the municipality or other taxing districts, and  
81 which are generated by economic activities within the area of the redevelopment project over the  
82 amount of such taxes generated by economic activities within the area of the redevelopment  
83 project in the calendar year prior to the adoption of the redevelopment project by ordinance,  
84 while tax increment financing remains in effect, but excluding personal property taxes, taxes  
85 imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels,  
86 taxes levied pursuant to section 70.500, RSMo, taxes levied for the purpose of public  
87 transportation pursuant to section 94.660, RSMo, licenses, fees or special assessments other than  
88 payments in lieu of taxes and penalties and interest thereon, or any sales tax imposed by a county  
89 with a charter form of government and with more than six hundred thousand but fewer than  
90 seven hundred thousand inhabitants, for the purpose of sports stadium improvement, shall be  
91 allocated to, and paid by the local political subdivision collecting officer to the treasurer or other

92 designated financial officer of the municipality, who shall deposit such funds in a separate  
93 segregated account within the special allocation fund.

94         4. Beginning January 1, 1998, for redevelopment plans and projects adopted or  
95 redevelopment projects approved by ordinance and which have complied with subsections 4 to  
96 12 of this section, in addition to the payments in lieu of taxes and economic activity taxes  
97 described in subsections 1, 2 and 3 of this section, up to fifty percent of the new state revenues,  
98 as defined in subsection 8 of this section, estimated for the businesses within the project area and  
99 identified by the municipality in the application required by subsection 10 of this section, over  
100 and above the amount of such taxes reported by businesses within the project area as identified  
101 by the municipality in their application prior to the approval of the redevelopment project by  
102 ordinance, while tax increment financing remains in effect, may be available for appropriation  
103 by the general assembly as provided in subsection 10 of this section to the department of  
104 economic development supplemental tax increment financing fund, from the general revenue  
105 fund, for distribution to the treasurer or other designated financial officer of the municipality  
106 with approved plans or projects.

107         5. The treasurer or other designated financial officer of the municipality with approved  
108 plans or projects shall deposit such funds in a separate segregated account within the special  
109 allocation fund established pursuant to section 99.805.

110         6. No transfer from the general revenue fund to the Missouri supplemental tax increment  
111 financing fund shall be made unless an appropriation is made from the general revenue fund for  
112 that purpose. No municipality shall commit any state revenues prior to an appropriation being  
113 made for that project. For all redevelopment plans or projects adopted or approved after  
114 December 23, 1997, appropriations from the new state revenues shall not be distributed from the  
115 Missouri supplemental tax increment financing fund into the special allocation fund unless the  
116 municipality's redevelopment plan ensures that one hundred percent of payments in lieu of taxes  
117 and fifty percent of economic activity taxes generated by the project shall be used for eligible  
118 redevelopment project costs while tax increment financing remains in effect. This account shall  
119 be separate from the account into which payments in lieu of taxes are deposited, and separate  
120 from the account into which economic activity taxes are deposited.

121         7. In order for the redevelopment plan or project to be eligible to receive the revenue  
122 described in subsection 4 of this section, the municipality shall comply with the requirements of  
123 subsection 10 of this section prior to the time the project or plan is adopted or approved by  
124 ordinance. The director of the department of economic development and the commissioner of  
125 the office of administration may waive the requirement that the municipality's application be  
126 submitted prior to the redevelopment plan's or project's adoption or the redevelopment plan's or  
127 project's approval by ordinance.



128           8. For purposes of this section, "new state revenues" means:

129           (1) The incremental increase in the general revenue portion of state sales tax revenues  
130 received pursuant to section 144.020, RSMo, excluding sales taxes that are constitutionally  
131 dedicated, taxes deposited to the school district trust fund in accordance with section 144.701,  
132 RSMo, sales and use taxes on motor vehicles, trailers, boats and outboard motors and future sales  
133 taxes earmarked by law. In no event shall the incremental increase include any amounts  
134 attributable to retail sales unless the municipality or authority has proven to the Missouri  
135 development finance board and the department of economic development and such entities have  
136 made a finding that the sales tax increment attributable to retail sales is from new sources which  
137 did not exist in the state during the baseline year. The incremental increase in the general  
138 revenue portion of state sales tax revenues for an existing or relocated facility shall be the  
139 amount that current state sales tax revenue exceeds the state sales tax revenue in the base year  
140 as stated in the redevelopment plan as provided in subsection 10 of this section; or

141           (2) The state income tax withheld on behalf of new employees by the employer pursuant  
142 to section 143.221, RSMo, at the business located within the project as identified by the  
143 municipality. The state income tax withholding allowed by this section shall be the  
144 municipality's estimate of the amount of state income tax withheld by the employer within the  
145 redevelopment area for new employees who fill new jobs directly created by the tax increment  
146 financing project.

147           9. Subsection 4 of this section shall apply only to blighted areas located in enterprise  
148 zones, pursuant to sections 135.200 to 135.256, RSMo, blighted areas located in federal  
149 empowerment zones, or to blighted areas located in central business districts or urban core areas  
150 of cities which districts or urban core areas at the time of approval of the project by ordinance,  
151 provided that the enterprise zones, federal empowerment zones or blighted areas contained one  
152 or more buildings at least fifty years old; and

153           (1) Suffered from generally declining population or property taxes over the twenty-year  
154 period immediately preceding the area's designation as a project area by ordinance; or

155           (2) Was a historic hotel located in a county of the first classification without a charter  
156 form of government with a population according to the most recent federal decennial census in  
157 excess of one hundred fifty thousand and containing a portion of a city with a population  
158 according to the most recent federal decennial census in excess of three hundred fifty thousand.

159           10. The initial appropriation of up to fifty percent of the new state revenues authorized  
160 pursuant to subsections 4 and 5 of this section shall not be made to or distributed by the  
161 department of economic development to a municipality until all of the following conditions have  
162 been satisfied:

(1) The director of the department of economic development or his or her designee and the commissioner of the office of administration or his or her designee have approved a tax increment financing application made by the municipality for the appropriation of the new state revenues. The municipality shall include in the application the following items in addition to the items in section 99.810:

(a) The tax increment financing district or redevelopment area, including the businesses identified within the redevelopment area;

(b) The base year of state sales tax revenues or the base year of state income tax withheld on behalf of existing employees, reported by existing businesses within the project area prior to approval of the redevelopment project;

(c) The estimate of the incremental increase in the general revenue portion of state sales tax revenue or the estimate for the state income tax withheld by the employer on behalf of new employees expected to fill new jobs created within the redevelopment area after redevelopment;

(d) The official statement of any bond issue pursuant to this subsection after December 23, 1997;

(e) An affidavit that is signed by the developer or developers attesting that the provisions of subdivision (1) of section 99.810 have been met and specifying that the redevelopment area would not be reasonably anticipated to be developed without the appropriation of the new state revenues;

(f) The cost-benefit analysis required by section 99.810 includes a study of the fiscal impact on the state of Missouri; and

(g) The statement of election between the use of the incremental increase of the general revenue portion of the state sales tax revenues or the state income tax withheld by employers on behalf of new employees who fill new jobs created in the redevelopment area;

(h) The name, street and mailing address, and phone number of the mayor or chief executive officer of the municipality;

(i) The street address of the development site;

(j) The three-digit North American Industry Classification System number or numbers characterizing the development project;

(k) The estimated development project costs;

(l) The anticipated sources of funds to pay such development project costs;

(m) Evidence of the commitments to finance such development project costs;

(n) The anticipated type and term of the sources of funds to pay such development project costs;

(o) The anticipated type and terms of the obligations to be issued;

- 198           (p) The most recent equalized assessed valuation of the property within the development  
199 project area;
- 200           (q) An estimate as to the equalized assessed valuation after the development project area  
201 is developed in accordance with a development plan;
- 202           (r) The general land uses to apply in the development area;
- 203           (s) The total number of individuals employed in the development area, broken down by  
204 full-time, part-time, and temporary positions;
- 205           (t) The total number of full-time equivalent positions in the development area;
- 206           (u) The current gross wages, state income tax withholdings, and federal income tax  
207 withholdings for individuals employed in the development area;
- 208           (v) The total number of individuals employed in this state by the corporate parent of any  
209 business benefiting from public expenditures in the development area, and all subsidiaries  
210 thereof, as of December thirty-first of the prior fiscal year, broken down by full-time, part-time,  
211 and temporary positions;
- 212           (w) The number of new jobs to be created by any business benefiting from public  
213 expenditures in the development area, broken down by full-time, part-time, and temporary  
214 positions;
- 215           (x) The average hourly wage to be paid to all current and new employees at the project  
216 site, broken down by full-time, part-time, and temporary positions;
- 217           (y) For project sites located in a metropolitan statistical area, as defined by the federal  
218 Office of Management and Budget, the average hourly wage paid to nonmanagerial employees  
219 in this state for the industries involved at the project, as established by the United States Bureau  
220 of Labor Statistics;
- 221           (z) For project sites located outside of metropolitan statistical areas, the average weekly  
222 wage paid to nonmanagerial employees in the county for industries involved at the project, as  
223 established by the United States Department of Commerce;
- 224           (aa) A list of other community and economic benefits to result from the project;
- 225           (bb) A list of all development subsidies that any business benefiting from public  
226 expenditures in the development area has previously received for the project, and the name of  
227 any other granting body from which such subsidies are sought;
- 228           (cc) A list of all other public investments made or to be made by this state or units of  
229 local government to support infrastructure or other needs generated by the project for which the  
230 funding pursuant to this section is being sought;
- 231           (dd) A statement as to whether the development project may reduce employment at any  
232 other site, within or without the state, resulting from automation, merger, acquisition, corporate  
233 restructuring, relocation, or other business activity;

234 (ee) A statement as to whether or not the project involves the relocation of work from  
235 another address and if so, the number of jobs to be relocated and the address from which they  
236 are to be relocated;

237 (ff) A list of competing businesses in the county containing the development area and  
238 in each contiguous county;

239 (gg) A market study for the development area;

240 (hh) A certification by the chief officer of the applicant as to the accuracy of the  
241 development plan;

242 (2) The methodologies used in the application for determining the base year and  
243 determining the estimate of the incremental increase in the general revenue portion of the state  
244 sales tax revenues or the state income tax withheld by employers on behalf of new employees  
245 who fill new jobs created in the redevelopment area shall be approved by the director of the  
246 department of economic development or his or her designee and the commissioner of the office  
247 of administration or his or her designee. Upon approval of the application, the director of the  
248 department of economic development or his or her designee and the commissioner of the office  
249 of administration or his or her designee shall issue a certificate of approval. The department of  
250 economic development may request the appropriation following application approval;

251 (3) The appropriation shall be either a portion of the estimate of the incremental increase  
252 in the general revenue portion of state sales tax revenues in the redevelopment area or a portion  
253 of the estimate of the state income tax withheld by the employer on behalf of new employees  
254 who fill new jobs created in the redevelopment area as indicated in the municipality's application,  
255 approved by the director of the department of economic development or his or her designee and  
256 the commissioner of the office of administration or his or her designee. At no time shall the  
257 annual amount of the new state revenues approved for disbursements from the Missouri  
258 supplemental tax increment financing fund exceed thirty-two million dollars;

259 (4) Redevelopment plans and projects receiving new state revenues shall have a duration  
260 of up to fifteen years, unless prior approval for a longer term is given by the director of the  
261 department of economic development or his or her designee and the commissioner of the office  
262 of administration or his or her designee; except that, in no case shall the duration exceed  
263 twenty-three years.

264 11. In addition to the areas authorized in subsection 9 of this section, the funding  
265 authorized pursuant to subsection 4 of this section shall also be available in a federally approved  
266 levee district, where construction of a levee begins after December 23, 1997, and which is  
267 contained within a county of the first classification without a charter form of government with  
268 a population between fifty thousand and one hundred thousand inhabitants which contains all  
269 or part of a city with a population in excess of four hundred thousand or more inhabitants.

270           12. There is hereby established within the state treasury a special fund to be known as  
271 the "Missouri Supplemental Tax Increment Financing Fund", to be administered by the  
272 department of economic development. The department shall annually distribute from the  
273 Missouri supplemental tax increment financing fund the amount of the new state revenues as  
274 appropriated as provided in the provisions of subsections 4 and 5 of this section if and only if the  
275 conditions of subsection 10 of this section are met. The fund shall also consist of any gifts,  
276 contributions, grants or bequests received from federal, private or other sources. Moneys in the  
277 Missouri supplemental tax increment financing fund shall be disbursed per project pursuant to  
278 state appropriations.

279           13. Redevelopment project costs may include, at the prerogative of the state, the portion  
280 of salaries and expenses of the department of economic development and the department of  
281 revenue reasonably allocable to each redevelopment project approved for disbursements from  
282 the Missouri supplemental tax increment financing fund for the ongoing administrative functions  
283 associated with such redevelopment project. Such amounts shall be recovered from new state  
284 revenues deposited into the Missouri supplemental tax increment financing fund created under  
285 this section.

286           14. For redevelopment plans or projects approved by ordinance that result in net new  
287 jobs from the relocation of a national headquarters from another state to the area of the  
288 redevelopment project, the economic activity taxes and new state tax revenues shall not be based  
289 on a calculation of the incremental increase in taxes as compared to the base year or prior  
290 calendar year for such redevelopment project, rather the incremental increase shall be the amount  
291 of total taxes generated from the net new jobs brought in by the national headquarters from  
292 another state. In no event shall this subsection be construed to allow a redevelopment project  
293 to receive an appropriation in excess of up to fifty percent of the new state revenues.

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