

HB 901 -- Certain Job Creation or Relocation Tax Credits

Sponsor: Talboy

This bill prohibits the issuance of a tax credit under certain programs for an otherwise qualifying job if the job relocates to Missouri from a contiguous state and from within 30 miles of the Missouri border if the contiguous state prohibits any tax credit for jobs or economic incentives for job creation or an incentive for any job that moves from Missouri to the contiguous state and the new location is within 30 miles of the Missouri border. The programs include the Missouri Business Use Incentives for Large-Scale Development Program (Sections 100.700 - 100.850, RSMo); Business Facility Tax Credit Program (Sections 135.100 - 135.258); Enhanced Enterprise Zone Tax Credit Program (Sections 135.950 - 135.973); qualified community development projects (Section 620.1023); Missouri Quality Jobs Program (Sections 620.1875 - 620.1890); and the Manufacturing Jobs Act (Section 620.1910).