

**HOUSE** \_\_\_\_\_ **AMENDMENT NO.** \_\_\_\_\_

**Offered By**

AMEND House Committee Substitute for House Bill No. 5, Page 1, Lines 2 and 3 in the title, by deleting the words, "property tax assessment reduction due to natural disasters" and inserting in lieu thereof the words, "tax changes for areas affected by natural disasters"; and

Further amend said bill, Page 1, Section A, Line 2, by inserting after all of said line the following:

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

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

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

(3) "Conservation area", any improved area within the boundaries of a redevelopment area located within the territorial limits of a municipality in which fifty percent or more of the structures in the area have an age of thirty-five years or more. Such an area is not yet a blighted area but is detrimental to the public health, safety, morals, or welfare and may become a blighted area because of any one or more of the following factors: dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code

standards; abandonment; excessive vacancies; overcrowding of structures and community facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of community planning. A conservation area shall meet at least three of the factors provided in this subdivision for projects approved on or after December 23, 1997;

(4) "Disaster area", a blighted area located within a municipality for which public and individual assistance has been requested by the governor under Section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. Section 5121, et seq., for an emergency proclaimed by the governor under section 44.100 due to a natural disaster of major proportions and the blighted area has sustained severe damage as a result of such natural disaster, as determined by the state emergency management agency, provided that the municipality adopts an ordinance approving the redevelopment project within one year after the occurrence of the natural disaster;

(5) "Economic activity taxes", the total additional revenue from taxes which are imposed by a municipality and other taxing districts, and which are generated by economic activities within a redevelopment area over the amount of such taxes generated by economic activities within such redevelopment area in the calendar year prior to the adoption of the ordinance designating such a redevelopment area, while tax increment financing remains in effect, but excluding personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels, licenses, fees or special assessments. For redevelopment projects or redevelopment plans approved after December 23, 1997, if a retail establishment relocates within one year from one facility to another facility within the same county and the governing body of the municipality finds that the relocation is a direct beneficiary of tax increment financing, then for purposes of this definition, the economic activity taxes generated by the retail establishment shall equal the total additional revenues from economic activity taxes which are imposed by a municipality or other taxing district over the amount of economic activity taxes generated by the

1 retail establishment in the calendar year prior to its relocation to the redevelopment area;

2 [(5)] (6) "Economic development area", any area or portion of an area located within the  
3 territorial limits of a municipality, which does not meet the requirements of subdivisions (1) and  
4 (3) of this section, and in which the governing body of the municipality finds that redevelopment  
5 will not be solely used for development of commercial businesses which unfairly compete in the  
6 local economy and is in the public interest because it will:

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

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

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

11 [(6)] (7) "Gambling establishment", an excursion gambling boat as defined in section  
12 313.800 and any related business facility including any real property improvements which are  
13 directly and solely related to such business facility, whose sole purpose is to provide goods or  
14 services to an excursion gambling boat and whose majority ownership interest is held by a person  
15 licensed to conduct gambling games on an excursion gambling boat or licensed to operate an  
16 excursion gambling boat as provided in sections 313.800 to 313.850. This subdivision shall be  
17 applicable only to a redevelopment area designated by ordinance adopted after December 23,  
18 1997;

19 [(7)] (8) "Greenfield area", any vacant, unimproved, or agricultural property that is located  
20 wholly outside the incorporated limits of a city, town, or village, or that is substantially  
21 surrounded by contiguous properties with agricultural zoning classifications or uses unless said  
22 property was annexed into the incorporated limits of a city, town, or village ten years prior to the  
23 adoption of the ordinance approving the redevelopment plan for such greenfield area;

24 [(8)] (9) "Municipality", a city, village, or incorporated town or any county of this state.  
25 For redevelopment areas or projects approved on or after December 23, 1997, "municipality"  
26 applies only to cities, villages, incorporated towns or counties established for at least one year

1 prior to such date;

2 [(9)] (10) "Obligations", bonds, loans, debentures, notes, special certificates, or other  
3 evidences of indebtedness issued by a municipality to carry out a redevelopment project or to  
4 refund outstanding obligations;

5 [(10)] (11) "Ordinance", an ordinance enacted by the governing body of a city, town, or  
6 village or a county or an order of the governing body of a county whose governing body is not  
7 authorized to enact ordinances;

8 [(11)] (12) "Payment in lieu of taxes", those estimated revenues from real property in the  
9 area selected for a redevelopment project, which revenues according to the redevelopment project  
10 or plan are to be used for a private use, which taxing districts would have received had a  
11 municipality not adopted tax increment allocation financing, and which would result from levies  
12 made after the time of the adoption of tax increment allocation financing during the time the  
13 current equalized value of real property in the area selected for the redevelopment project exceeds  
14 the total initial equalized value of real property in such area until the designation is terminated  
15 pursuant to subsection 2 of section 99.850;

16 [(12)] (13) "Redevelopment area", an area designated by a municipality, in respect to  
17 which the municipality has made a finding that there exist conditions which cause the area to be  
18 classified as a blighted area, a conservation area, an economic development area, an enterprise  
19 zone pursuant to sections 135.200 to 135.256, or a combination thereof, which area includes only  
20 those parcels of real property directly and substantially benefitted by the proposed redevelopment  
21 project;

22 [(13)] (14) "Redevelopment plan", the comprehensive program of a municipality for  
23 redevelopment intended by the payment of redevelopment costs to reduce or eliminate those  
24 conditions, the existence of which qualified the redevelopment area as a blighted area,  
25 conservation area, economic development area, or combination thereof, and to thereby enhance  
26 the tax bases of the taxing districts which extend into the redevelopment area. Each

1 redevelopment plan shall conform to the requirements of section 99.810;

2 [(14)] (15) "Redevelopment project", any development project within a redevelopment  
3 area in furtherance of the objectives of the redevelopment plan; any such redevelopment project  
4 shall include a legal description of the area selected for the redevelopment project;

5 [(15)] (16) "Redevelopment project costs" include the sum total of all reasonable or  
6 necessary costs incurred or estimated to be incurred, and any such costs incidental to a  
7 redevelopment plan or redevelopment project, as applicable. Such costs include, but are not  
8 limited to, the following:

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

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

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

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

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

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

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

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

5 (i) Relocation costs to the extent that a municipality determines that relocation costs shall  
6 be paid or are required to be paid by federal or state law;

7 (j) Payments in lieu of taxes;

8 [(16)] (17) "Special allocation fund", the fund of a municipality or its commission which  
9 contains at least two separate segregated accounts for each redevelopment plan, maintained by the  
10 treasurer of the municipality or the treasurer of the commission into which payments in lieu of  
11 taxes are deposited in one account, and economic activity taxes and other revenues are deposited  
12 in the other account;

13 [(17)] (18) "Taxing districts", any political subdivision of this state having the power to  
14 levy taxes;

15 [(18)] (19) "Taxing districts' capital costs", those costs of taxing districts for capital  
16 improvements that are found by the municipal governing bodies to be necessary and to directly  
17 result from the redevelopment project; and

18 [(19)] (20) "Vacant land", any parcel or combination of parcels of real property not used  
19 for industrial, commercial, or residential buildings.

20 99.810. 1. Each redevelopment plan shall set forth in writing a general description of the  
21 program to be undertaken to accomplish the objectives and shall include, but need not be limited  
22 to, the estimated redevelopment project costs, the anticipated sources of funds to pay the costs,  
23 evidence of the commitments to finance the project costs, the anticipated type and term of the  
24 sources of funds to pay costs, the anticipated type and terms of the obligations to be issued, the  
25 most recent equalized assessed valuation of the property within the redevelopment area which is  
26 to be subjected to payments in lieu of taxes and economic activity taxes pursuant to section

99.845, an estimate as to the equalized assessed valuation after redevelopment, and the general land uses to apply in the redevelopment area. No redevelopment plan shall be adopted by a municipality without findings that:

(1) The redevelopment area on the whole is:

(a) A blighted area, a conservation area, or an economic development area, and has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed without the adoption of tax increment financing. Such a finding shall include, but not be limited to, a detailed description of the factors that qualify the redevelopment area or project pursuant to this subdivision and an affidavit, signed by the developer or developers and submitted with the redevelopment plan, attesting that the provisions of this subdivision have been met; or

(b) Predominantly within a disaster area;

(2) The redevelopment plan conforms to the comprehensive plan for the development of the municipality as a whole;

(3) The estimated dates, which shall not be more than twenty-three years from the adoption of the ordinance approving a redevelopment project within a redevelopment area, of completion of any redevelopment project and retirement of obligations incurred to finance redevelopment project costs have been stated, provided that no ordinance approving a redevelopment project shall be adopted later than ten years from the adoption of the ordinance approving the redevelopment plan under which such project is authorized and provided that no property for a redevelopment project shall be acquired by eminent domain later than five years from the adoption of the ordinance approving such redevelopment project;

(4) A plan has been developed for relocation assistance for businesses and residences;

(5) A cost-benefit analysis showing the economic impact of the plan on each taxing district which is at least partially within the boundaries of the redevelopment area. The analysis shall show the impact on the economy if the project is not built, and is built pursuant to the

1 redevelopment plan under consideration. The cost-benefit analysis shall include a fiscal impact  
2 study on every affected political subdivision, and sufficient information from the developer for the  
3 commission established in section 99.820 to evaluate whether the project as proposed is  
4 financially feasible; provided that, in the case of a disaster area, such information regarding  
5 financial feasibility may be provided by the municipality;

6 (6) A finding that the plan does not include the initial development or redevelopment of  
7 any gambling establishment, provided however, that this subdivision shall be applicable only to a  
8 redevelopment plan adopted for a redevelopment area designated by ordinance after December 23,  
9 1997.

10 2. By the last day of February each year, each commission shall report to the director of  
11 economic development the name, address, phone number and primary line of business of any  
12 business which relocates to the district. The director of the department of economic development  
13 shall compile and report the same to the governor, the speaker of the house and the president pro  
14 tempore of the senate on the last day of April each year.

15 99.835. 1. Obligations secured by the special allocation fund set forth in sections 99.845  
16 and 99.850 for the redevelopment area or redevelopment project may be issued by the  
17 municipality pursuant to section 99.820 or by the tax increment financing commission to provide  
18 for redevelopment costs. Such obligations, when so issued, shall be retired in the manner  
19 provided in the ordinance or resolution authorizing the issuance of such obligations by the receipts  
20 of payments in lieu of taxes as specified in section 99.855 and, subject to annual appropriation,  
21 other tax revenue as specified in section 99.845. A municipality may, in the ordinance or  
22 resolution, pledge all or any part of the funds in and to be deposited in the special allocation fund  
23 created pursuant to sections 99.845 and 99.850 to the payment of the redevelopment costs and  
24 obligations. Any pledge of funds in the special allocation fund may provide for distribution to the  
25 taxing districts of moneys not required for payment of redevelopment costs or obligations and  
26 such excess funds shall be deemed to be surplus funds, except that any moneys allocated to the



1 special allocation fund as provided in subsection 4 or 13 of section 99.845, and which are not  
2 required for payment of redevelopment costs and obligations, shall not be distributed to the taxing  
3 districts but shall be returned to the department of economic development for credit to the general  
4 revenue fund. In the event a municipality only pledges a portion of the funds in the special  
5 allocation fund for the payment of redevelopment costs or obligations, any such funds remaining  
6 in the special allocation fund after complying with the requirements of the pledge, including the  
7 retention of funds for the payment of future redevelopment costs, if so required, shall also be  
8 deemed surplus funds. All surplus funds shall be distributed annually to the taxing districts in the  
9 redevelopment area by being paid by the municipal treasurer to the county collector who shall  
10 immediately thereafter make distribution as provided in subdivision (12) of section 99.820.

11 2. Without limiting the provisions of subsection 1 of this section, the municipality may, in  
12 addition to obligations secured by the special allocation fund, pledge any part or any combination  
13 of net new revenues of any redevelopment project, or a mortgage on part or all of the  
14 redevelopment project to secure its obligations or other redevelopment costs.

15 3. Obligations issued pursuant to sections 99.800 to 99.865 may be issued in one or more  
16 series bearing interest at such rate or rates as the issuing body of the municipality shall determine  
17 by ordinance or resolution. Such obligations shall bear such date or dates, mature at such time or  
18 times not exceeding twenty-three years from their respective dates, when secured by the special  
19 allocation fund, be in such denomination, carry such registration privileges, be executed in such  
20 manner, be payable in such medium of payment at such place or places, contain such covenants,  
21 terms and conditions, and be subject to redemption as such ordinance or resolution shall provide.  
22 Obligations issued pursuant to sections 99.800 to 99.865 may be sold at public or private sale at  
23 such price as shall be determined by the issuing body and shall state that obligations issued  
24 pursuant to sections 99.800 to 99.865 are special obligations payable solely from the special  
25 allocation fund or other funds specifically pledged. No referendum approval of the electors shall  
26 be required as a condition to the issuance of obligations pursuant to sections 99.800 to 99.865.

1           4. The ordinance authorizing the issuance of obligations may provide that the obligations  
2 shall contain a recital that they are issued pursuant to sections 99.800 to 99.865, which recital  
3 shall be conclusive evidence of their validity and of the regularity of their issuance.

4           5. Neither the municipality, its duly authorized commission, the commissioners or the  
5 officers of a municipality nor any person executing any obligation shall be personally liable for  
6 such obligation by reason of the issuance thereof. The obligations issued pursuant to sections  
7 99.800 to 99.865 shall not be a general obligation of the municipality, county, state of Missouri, or  
8 any political subdivision thereof, nor in any event shall such obligation be payable out of any  
9 funds or properties other than those specifically pledged as security therefor. The obligations  
10 shall not constitute indebtedness within the meaning of any constitutional, statutory or charter  
11 debt limitation or restriction.

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

24           (1) That portion of taxes, penalties and interest levied upon each taxable lot, block, tract,  
25 or parcel of real property which is attributable to the initial equalized assessed value of each such  
26 taxable lot, block, tract, or parcel of real property in the area selected for the redevelopment

1 project shall be allocated to and, when collected, shall be paid by the county collector to the  
2 respective affected taxing districts in the manner required by law in the absence of the adoption of  
3 tax increment allocation financing;

4 (2) (a) Payments in lieu of taxes attributable to the increase in the current equalized  
5 assessed valuation of each taxable lot, block, tract, or parcel of real property in the area selected  
6 for the redevelopment project and any applicable penalty and interest over and above the initial  
7 equalized assessed value of each such unit of property in the area selected for the redevelopment  
8 project shall be allocated to and, when collected, shall be paid to the municipal treasurer who shall  
9 deposit such payment in lieu of taxes into a special fund called the "Special Allocation Fund" of  
10 the municipality for the purpose of paying redevelopment costs and obligations incurred in the  
11 payment thereof. Payments in lieu of taxes which are due and owing shall constitute a lien against  
12 the real estate of the redevelopment project from which they are derived and shall be collected in  
13 the same manner as the real property tax, including the assessment of penalties and interest where  
14 applicable. The municipality may, in the ordinance, pledge the funds in the special allocation  
15 fund for the payment of such costs and obligations and provide for the collection of payments in  
16 lieu of taxes, the lien of which may be foreclosed in the same manner as a special assessment lien  
17 as provided in section 88.861. No part of the current equalized assessed valuation of each lot,  
18 block, tract, or parcel of property in the area selected for the redevelopment project attributable to  
19 any increase above the total initial equalized assessed value of such properties shall be used in  
20 calculating the general state school aid formula provided for in section 163.031 until such time as  
21 all redevelopment costs have been paid as provided for in this section and section 99.850;

22 (b) Notwithstanding any provisions of this section to the contrary, for purposes of  
23 determining the limitation on indebtedness of local government pursuant to article VI, section  
24 26(b) of the Missouri Constitution, the current equalized assessed value of the property in an area  
25 selected for redevelopment attributable to the increase above the total initial equalized assessed  
26 valuation shall be included in the value of taxable tangible property as shown on the last

1 completed assessment for state or county purposes;

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

6 (3) For purposes of this section, "levies upon taxable real property in such redevelopment  
7 project by taxing districts" shall not include the blind pension fund tax levied under the authority  
8 of article III, section 38(b) of the Missouri Constitution, or the merchants' and manufacturers'  
9 inventory replacement tax levied under the authority of subsection 2 of section 6 of article X of  
10 the Missouri Constitution, except in redevelopment project areas in which tax increment financing  
11 has been adopted by ordinance pursuant to a plan approved by vote of the governing body of the  
12 municipality taken after August 13, 1982, and before January 1, 1998.

13 2. In addition to the payments in lieu of taxes described in subdivision (2) of subsection 1  
14 of this section, for redevelopment plans and projects adopted or redevelopment projects approved  
15 by ordinance after July 12, 1990, and prior to August 31, 1991, fifty percent of the total additional  
16 revenue from taxes, penalties and interest imposed by the municipality, or other taxing districts,  
17 which are generated by economic activities within the area of the redevelopment project over the  
18 amount of such taxes generated by economic activities within the area of the redevelopment  
19 project in the calendar year prior to the adoption of the redevelopment project by ordinance, while  
20 tax increment financing remains in effect, but excluding taxes imposed on sales or charges for  
21 sleeping rooms paid by transient guests of hotels and motels, taxes levied pursuant to section  
22 70.500, licenses, fees or special assessments other than payments in lieu of taxes and any penalty  
23 and interest thereon, or, effective January 1, 1998, taxes levied pursuant to section 94.660, for the  
24 purpose of public transportation, shall be allocated to, and paid by the local political subdivision  
25 collecting officer to the treasurer or other designated financial officer of the municipality, who  
26 shall deposit such funds in a separate segregated account within the special allocation fund. Any

1 provision of an agreement, contract or covenant entered into prior to July 12, 1990, between a  
2 municipality and any other political subdivision which provides for an appropriation of other  
3 municipal revenues to the special allocation fund shall be and remain enforceable.

4 3. In addition to the payments in lieu of taxes described in subdivision (2) of subsection 1  
5 of this section, for redevelopment plans and projects adopted or redevelopment projects approved  
6 by ordinance after August 31, 1991, fifty percent of the total additional revenue from taxes,  
7 penalties and interest which are imposed by the municipality or other taxing districts, and which  
8 are generated by economic activities within the area of the redevelopment project over the amount  
9 of such taxes generated by economic activities within the area of the redevelopment project in the  
10 calendar year prior to the adoption of the redevelopment project by ordinance, while tax increment  
11 financing remains in effect, but excluding personal property taxes, taxes imposed on sales or  
12 charges for sleeping rooms paid by transient guests of hotels and motels, taxes levied pursuant to  
13 section 70.500, taxes levied for the purpose of public transportation pursuant to section 94.660,  
14 licenses, fees or special assessments other than payments in lieu of taxes and penalties and interest  
15 thereon, or any sales tax imposed by a county with a charter form of government and with more  
16 than six hundred thousand but fewer than seven hundred thousand inhabitants, for the purpose of  
17 sports stadium improvement, shall be allocated to, and paid by the local political subdivision  
18 collecting officer to the treasurer or other designated financial officer of the municipality, who  
19 shall deposit such funds in a separate segregated account within the special allocation fund.

20 4. Beginning January 1, 1998, for redevelopment plans and projects adopted or  
21 redevelopment projects approved by ordinance and which have complied with subsections 4 to 12  
22 of this section, in addition to the payments in lieu of taxes and economic activity taxes described  
23 in subsections 1, 2 and 3 of this section, up to fifty percent of the new state revenues, as defined in  
24 subsection 8 of this section, estimated for the businesses within the project area and identified by  
25 the municipality in the application required by subsection 10 of this section, over and above the  
26 amount of such taxes reported by businesses within the project area as identified by the

1 municipality in their application prior to the approval of the redevelopment project by ordinance,  
2 while tax increment financing remains in effect, may be available for appropriation by the general  
3 assembly as provided in subsection 10 of this section to the department of economic development  
4 supplemental tax increment financing fund, from the general revenue fund, for distribution to the  
5 treasurer or other designated financial officer of the municipality with approved plans or projects.

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

9 6. No transfer from the general revenue fund to the Missouri supplemental tax increment  
10 financing fund shall be made unless an appropriation is made from the general revenue fund for  
11 that purpose. No municipality shall commit any state revenues prior to an appropriation being  
12 made for that project. For all redevelopment plans or projects adopted or approved after  
13 December 23, 1997, appropriations from the new state revenues shall not be distributed from the  
14 Missouri supplemental tax increment financing fund into the special allocation fund unless the  
15 municipality's redevelopment plan ensures that one hundred percent of payments in lieu of taxes  
16 and fifty percent of economic activity taxes generated by the project shall be used for eligible  
17 redevelopment project costs while tax increment financing remains in effect. This account shall  
18 be separate from the account into which payments in lieu of taxes are deposited, and separate from  
19 the account into which economic activity taxes are deposited.

20 7. In order for the redevelopment plan or project to be eligible to receive the revenue  
21 described in subsection 4 of this section, the municipality shall comply with the requirements of  
22 subsection 10 of this section prior to the time the project or plan is adopted or approved by  
23 ordinance. The director of the department of economic development and the commissioner of the  
24 office of administration may waive the requirement that the municipality's application be  
25 submitted prior to the redevelopment plan's or project's adoption or the redevelopment plan's or  
26 project's approval by ordinance.

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

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

14           (2) The state income tax withheld on behalf of new employees by the employer pursuant  
15 to section 143.221 at the business located within the project as identified by the municipality. The  
16 state income tax withholding allowed by this section shall be the municipality's estimate of the  
17 amount of state income tax withheld by the employer within the redevelopment area for new  
18 employees who fill new jobs directly created by the tax increment financing project.

19           9. Subsection 4 of this section shall apply only to blighted areas located in enterprise  
20 zones, pursuant to sections 135.200 to 135.256, blighted areas located in federal empowerment  
21 zones, or to blighted areas located in central business districts or urban core areas of cities which  
22 districts or urban core areas at the time of approval of the project by ordinance, provided that the  
23 enterprise zones, federal empowerment zones or blighted areas contained one or more buildings at  
24 least fifty years old; and

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

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

10. The initial appropriation of up to fifty percent of the new state revenues authorized pursuant to subsections 4 and 5 of this section shall not be made to or distributed by the department of economic development to a municipality until all of the following conditions have 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 subsection 1 of section 99.810 have been met and specifying that the redevelopment area would not be reasonably anticipated to be developed without the



1 appropriation of the new state revenues;

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

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

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

9 (i) The street address of the development site;

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

12 (k) The estimated development project costs;

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

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

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

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

18 (p) The most recent equalized assessed valuation of the property within the development  
19 project area;

20 (q) An estimate as to the equalized assessed valuation after the development project area  
21 is developed in accordance with a development plan;

22 (r) The general land uses to apply in the development area;

23 (s) The total number of individuals employed in the development area, broken down by  
24 full-time, part-time, and temporary positions;

25 (t) The total number of full-time equivalent positions in the development area;

26 (u) The current gross wages, state income tax withholdings, and federal income tax

1 withholdings for individuals employed in the development area;

2 (v) The total number of individuals employed in this state by the corporate parent of any  
3 business benefitting from public expenditures in the development area, and all subsidiaries  
4 thereof, as of December thirty-first of the prior fiscal year, broken down by full-time, part-time,  
5 and temporary positions;

6 (w) The number of new jobs to be created by any business benefitting from public  
7 expenditures in the development area, broken down by full-time, part-time, and temporary  
8 positions;

9 (x) The average hourly wage to be paid to all current and new employees at the project  
10 site, broken down by full-time, part-time, and temporary positions;

11 (y) For project sites located in a metropolitan statistical area, as defined by the federal  
12 Office of Management and Budget, the average hourly wage paid to nonmanagerial employees in  
13 this state for the industries involved at the project, as established by the United States Bureau of  
14 Labor Statistics;

15 (z) For project sites located outside of metropolitan statistical areas, the average weekly  
16 wage paid to nonmanagerial employees in the county for industries involved at the project, as  
17 established by the United States Department of Commerce;

18 (aa) A list of other community and economic benefits to result from the project;

19 (bb) A list of all development subsidies that any business benefitting from public  
20 expenditures in the development area has previously received for the project, and the name of any  
21 other granting body from which such subsidies are sought;

22 (cc) A list of all other public investments made or to be made by this state or units of local  
23 government to support infrastructure or other needs generated by the project for which the funding  
24 pursuant to this section is being sought;

25 (dd) A statement as to whether the development project may reduce employment at any  
26 other site, within or without the state, resulting from automation, merger, acquisition, corporate

1 restructuring, relocation, or other business activity;

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

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

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

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

10 (2) The methodologies used in the application for determining the base year and  
11 determining the estimate of the incremental increase in the general revenue portion of the state  
12 sales tax revenues or the state income tax withheld by employers on behalf of new employees who  
13 fill new jobs created in the redevelopment area shall be approved by the director of the department  
14 of economic development or his or her designee and the commissioner of the office of  
15 administration or his or her designee. Upon approval of the application, the director of the  
16 department of economic development or his or her designee and the commissioner of the office of  
17 administration or his or her designee shall issue a certificate of approval. The department of  
18 economic development may request the appropriation following application approval;

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

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

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

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

20 13. Redevelopment project costs may include, at the prerogative of the state, the portion  
21 of salaries and expenses of the department of economic development and the department of  
22 revenue reasonably allocable to each redevelopment project approved for disbursements from the  
23 Missouri supplemental tax increment financing fund for the ongoing administrative functions  
24 associated with such redevelopment project. Such amounts shall be recovered from new state  
25 revenues deposited into the Missouri supplemental tax increment financing fund created under  
26 this section.

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

9           15. Beginning January 1, 2012, for redevelopment plans and  
10 projects adopted or redevelopment projects approved by ordinance  
11 and which have complied with subsections 15 to 23 of this  
12 section, in addition to the payments in lieu of taxes and  
13 economic activity taxes described in subsections 1, 2, and 3 of  
14 this section, up to fifty percent of the state disaster recovery  
15 revenues, as defined in subsection 19 of this section, estimated  
16 for the businesses within the project area and identified by the  
17 municipality in the application required by subsection 21 of this  
18 section, over and above the amount of such taxes reported by  
19 businesses within the project area as identified by the  
20 municipality in their application prior to the approval of the  
21 redevelopment project by ordinance, while tax increment financing  
22 remains in effect, may be available for appropriation by the  
23 general assembly as provided in subsection 21 of this section to  
24 the department of economic development supplemental disaster  
25 recovery fund, from the general revenue fund, for distribution to  
26 the treasurer or other designated financial officer of the  
27 municipality with approved plans or projects.

28           16. The treasurer or other designated financial officer of

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1 the municipality with approved plans or projects shall deposit  
2 such funds in a separate segregated account within the special  
3 allocation fund established under section 99.805.

4 17. No transfer from the general revenue fund to the  
5 Missouri supplemental disaster recovery fund shall be made unless  
6 an appropriation is made from the general revenue fund for that  
7 purpose. No municipality shall commit any state revenues prior  
8 to an appropriation being made for that project. For all  
9 redevelopment plans or projects adopted or approved after January  
10 1, 2011, appropriations from the state disaster recovery revenues  
11 shall not be distributed from the Missouri supplemental disaster  
12 recovery fund into the special allocation fund unless the  
13 municipality's redevelopment plan ensures that one hundred  
14 percent of payments in lieu of taxes and fifty percent of  
15 economic activity taxes generated by the project shall be used  
16 for eligible redevelopment project costs while tax increment  
17 financing remains in effect. This account shall be separate from  
18 the account into which payments in lieu of taxes are deposited,  
19 and separate from the account into which economic activity taxes  
20 are deposited.

21 18. In order for the redevelopment plan or project to be  
22 eligible to receive the revenue described in subsection 15 of  
23 this section, the municipality shall comply with the requirements  
24 of subsection 21 of this section prior to the time the project or  
25 plan is adopted or approved by ordinance. The director of the  
26 department of economic development and the commissioner of the  
27 office of administration may waive the requirement that the  
28 municipality's application be submitted prior to the  
29 redevelopment plan's or project's adoption or the redevelopment

1 plan's or project's approval by ordinance.

2 19. For purposes of this section, "state disaster recovery  
3 revenues" means:

4 (1) The incremental increase in the general revenue portion  
5 of state sales tax revenues received under section 144.020,  
6 excluding sales taxes that are constitutionally dedicated, taxes  
7 deposited to the school district trust fund in accordance with  
8 section 144.701, sales and use taxes on motor vehicles, trailers,  
9 boats and outboard motors and future sales taxes earmarked by  
10 law; and

11 (2) The state income tax withheld on behalf of employees by  
12 the employer under section 143.221 at businesses located within  
13 the project area as identified by the municipality.

14 20. Subsection 15 of this section shall apply only to  
15 redevelopment areas predominantly within disaster areas.

16 21. The initial appropriation of up to fifty percent of the  
17 state disaster recovery revenues authorized under subsections 15  
18 and 16 of this section shall not be made to or distributed by the  
19 department of economic development to a municipality until all of  
20 the following conditions have been satisfied:

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

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

1 redevelopment area;

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

6 (c) The estimate of the incremental increase in the general  
7 revenue portion of state sales tax revenue and the estimate for  
8 the incremental increase in the state income tax withheld by  
9 employers on behalf of employees filling jobs created within the  
10 redevelopment area after redevelopment;

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

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

16 (f) The three-digit North American Industry Classification  
17 System number or numbers characterizing the redevelopment  
18 project;

19 (g) The estimated redevelopment project costs;

20 (h) The anticipated sources of funds to pay such  
21 redevelopment project costs;

22 (i) Evidence of the commitments to finance such  
23 redevelopment project costs;

24 (j) The anticipated type and term of the sources of funds  
25 to pay such redevelopment project costs;

26 (k) The anticipated type and terms of the obligations to be  
27 issued;

28 (l) The most recent equalized assessed valuation of the  
29 property within the redevelopment project area;



1 (m) An estimate as to the equalized assessed valuation  
2 after the redevelopment project area is developed in accordance  
3 with a redevelopment plan;

4 (n) The general land uses to apply in the redevelopment  
5 area;

6 (o) The total number of individuals employed in the  
7 redevelopment area, broken down by full-time, part-time, and  
8 temporary positions;

9 (p) The total number of full-time equivalent positions in  
10 the redevelopment area;

11 (q) The current gross wages, state income tax withholdings,  
12 and federal income tax withholdings for individuals employed in  
13 the redevelopment area;

14 (r) A list of other community and economic benefits to  
15 result from the redevelopment project;

16 (s) A list of all other public investments made or to be  
17 made by the federal government, this state or units of local  
18 government to support infrastructure or other needs generated by  
19 the redevelopment project for which the funding under this  
20 section is being sought;

21 (t) A statement as to whether the redevelopment project may  
22 reduce employment at any other site, within or without the state,  
23 resulting from automation, merger, acquisition, corporate  
24 restructuring, relocation, or other business activity;

25 (u) A statement as to whether or not the redevelopment  
26 project involves the relocation of work from another address and  
27 if so, the number of jobs to be relocated and the address from  
28 which they are to be relocated;

29 (v) A market study for the redevelopment area;

1       (w) A certification by the chief officer of the applicant  
2       as to the accuracy of the redevelopment plan;

3       (2) The methodologies used in the application for  
4       determining the base year and determining the estimate of the  
5       incremental increase in the general revenue portion of the state  
6       sales tax revenues and the state income tax withheld by employers  
7       on behalf of employees filling jobs within the redevelopment area  
8       shall be approved by the director of the department of economic  
9       development or his or her designee and the commissioner of the  
10       office of administration or his or her designee. Upon approval  
11       of the application, the director of the department of economic  
12       development or his or her designee and the commissioner of the  
13       office of administration or his or her designee shall issue a  
14       certificate of approval, which shall provide for a maximum amount  
15       of state disaster recovery revenues available to the municipality  
16       for the duration of the redevelopment plans and projects as  
17       determined in accordance with subdivision (4) of this subsection.  
18       The department of economic development may request the  
19       appropriation following application approval;

20       (3) The appropriation shall be both a portion of the  
21       estimate of the incremental increase in the general revenue  
22       portion of state sales tax revenues in the redevelopment area and  
23       a portion of the estimate of the state income tax withheld by the  
24       employer on behalf of employees filling jobs within the  
25       redevelopment area as indicated in the municipality's  
26       application, approved by the director of the department of  
27       economic development or his or her designee and the commissioner  
28       of the office of administration or his or her designee;

29       (4) Redevelopment plans and projects receiving state

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1 disaster recovery revenues shall have a duration of up to fifteen  
2 years, unless prior approval for a longer term is given by the  
3 director of the department of economic development or his or her  
4 designee and the commissioner of the office of administration or  
5 his or her designee; except that, in no case shall the duration  
6 exceed twenty-three years.

7 22. There is hereby established within the state treasury a  
8 special fund to be known as the "Missouri Supplemental Disaster  
9 Recovery Fund", to be administered by the department of economic  
10 development. The department of economic development shall create  
11 a separate subaccount of the Missouri supplemental disaster  
12 recovery fund for each redevelopment project approved under  
13 subsections 15 to 21 of this section, into which the state  
14 disaster recovery revenues attributable to each such  
15 redevelopment project shall be deposited at least annually. The  
16 department shall annually distribute to each municipality from  
17 the corresponding subaccount of the Missouri supplemental  
18 disaster recovery fund the amount of the state disaster recovery  
19 revenues as appropriated to each municipality as provided in the  
20 provisions of subsections 15 and 16 of this section if and only  
21 if such municipality has met the conditions of subsection 21 of  
22 this section. The fund shall also consist of any gifts,  
23 contributions, grants or bequests received from federal, private  
24 or other sources. Moneys in the Missouri supplemental disaster  
25 recovery fund shall be disbursed per project pursuant to state  
26 appropriations. Any moneys remaining in the Missouri  
27 supplemental disaster recovery fund at the end of any fiscal year  
28 shall not lapse to the general revenue fund, as provided for in  
29 section 33.080, but shall remain in the Missouri supplemental

1 disaster recovery fund.

2 23. Notwithstanding anything to the contrary in subsections  
3 15 to 22 of this section, the department of economic development  
4 may request an appropriation for any given fiscal year from the  
5 general fund to a particular subaccount of the Missouri  
6 supplemental disaster recovery fund in excess of the amount of  
7 state disaster recovery revenues estimated to be generated within  
8 the applicable redevelopment project in the calendar year  
9 immediately preceding such fiscal year, so long as the total  
10 amount of appropriations to such subaccount of the Missouri  
11 supplemental disaster recovery fund does not exceed the maximum  
12 amount provided for in the certificate of approval issued  
13 pursuant to subsection 19 of this section.

14 24. Redevelopment project costs may include, at the  
15 prerogative of the state, the portion of salaries and expenses of  
16 the department of economic development and the department of  
17 revenue reasonably allocable to each redevelopment project  
18 approved for disbursements from the Missouri supplemental  
19 disaster recovery fund for the ongoing administrative functions  
20 associated with such redevelopment project. Such amounts shall  
21 be recovered from state disaster recovery revenues deposited into  
22 the Missouri supplemental disaster recovery fund created under  
23 this section.

24 99.865. 1. Each year the governing body of the municipality, or its designee, shall prepare  
25 a report concerning the status of each redevelopment plan and redevelopment project, and shall  
26 submit a copy of such report to the director of the department of economic development. The  
27 report shall include the following:

28 (1) The amount and source of revenue in the special allocation fund;

- 1 (2) The amount and purpose of expenditures from the special allocation fund;
- 2 (3) The amount of any pledge of revenues, including principal and interest on any
- 3 outstanding bonded indebtedness;
- 4 (4) The original assessed value of the redevelopment project;
- 5 (5) The assessed valuation added to the redevelopment project;
- 6 (6) Payments made in lieu of taxes received and expended;
- 7 (7) The economic activity taxes generated within the redevelopment area in the calendar
- 8 year prior to the approval of the redevelopment plan, to include the following:

9 (a) For redevelopment plans and redevelopment projects adopted or redevelopment

10 projects approved by ordinance and which have complied with subsections 4 to 12 of section

11 99.845, a separate entry for the state sales tax revenue base for the redevelopment area or the state

12 income tax withheld by employers on behalf of existing employees in the redevelopment area

13 prior to the redevelopment plan; or

14 (b) For redevelopment plans and redevelopment projects adopted or redevelopment

15 projects approved by ordinance and which have complied with subsections 15 to 23 of section

16 99.845, a separate entry for the state sales tax revenue base for the redevelopment area and the

17 state income tax withheld by employers on behalf of existing employees in the redevelopment

18 area prior to the redevelopment plan;

- 19 (8) The economic activity taxes generated within the redevelopment area after the
- 20 approval of the redevelopment plan, to include the following:

21 (a) For redevelopment plans and redevelopment projects adopted or redevelopment

22 projects approved by ordinance and which have complied with subsections 4 to 12 of section

23 99.845, a separate entry for the increase in state sales tax revenues for the redevelopment area or

24 the increase in state income tax withheld by employers on behalf of new employees who fill new

25 jobs created in the redevelopment area; or

26 (b) For redevelopment plans and redevelopment projects adopted or redevelopment

1 projects approved by ordinance and which have complied with subsections 15 to 23 of section  
2 99.845, a separate entry for the increase in state sales tax revenues for the redevelopment area and  
3 the increase in state income tax withheld by employers on behalf of employees filling jobs within  
4 the redevelopment area;

5 (9) Reports on contracts made incident to the implementation and furtherance of a  
6 redevelopment plan or project;

7 (10) A copy of any redevelopment plan, which shall include the required findings and  
8 cost-benefit analysis pursuant to subdivisions (1) to (6) of section 99.810;

9 (11) The cost of any property acquired, disposed of, rehabilitated, reconstructed, repaired  
10 or remodeled;

11 (12) The number of parcels acquired by or through initiation of eminent domain  
12 proceedings; and

13 (13) Any additional information the municipality deems necessary.

14 2. Data contained in the report mandated pursuant to the provisions of subsection 1 of this  
15 section and any information regarding amounts disbursed to municipalities pursuant to the  
16 provisions of section 99.845 shall be deemed a public record, as defined in section 610.010. An  
17 annual statement showing the payments made in lieu of taxes received and expended in that year,  
18 the status of the redevelopment plan and projects therein, amount of outstanding bonded  
19 indebtedness and any additional information the municipality deems necessary shall be published  
20 in a newspaper of general circulation in the municipality.

21 3. Five years after the establishment of a redevelopment plan and every five years  
22 thereafter the governing body shall hold a public hearing regarding those redevelopment plans and  
23 projects created pursuant to sections 99.800 to 99.865. The purpose of the hearing shall be to  
24 determine if the redevelopment project is making satisfactory progress under the proposed time  
25 schedule contained within the approved plans for completion of such projects.

26 Notice of such public hearing shall be given in a newspaper of general circulation in the area

1 served by the commission once each week for four weeks immediately prior to the hearing.

2 4. The director of the department of economic development shall submit a report to the  
3 state auditor, the speaker of the house of representatives, and the president pro tem of the senate  
4 no later than February first of each year. The report shall contain a summary of all information  
5 received by the director pursuant to this section.

6 5. For the purpose of coordinating all tax increment financing projects using new state  
7 revenues or state disaster recovery revenues, the director of the department of economic  
8 development may promulgate rules and regulations to ensure compliance with this section. Such  
9 rules and regulations may include methods for enumerating all of the municipalities which have  
10 established commissions pursuant to section 99.820. No rule or portion of a rule promulgated  
11 under the authority of sections 99.800 to 99.865 shall become effective unless it has been  
12 promulgated pursuant to the provisions of chapter 536. All rulemaking authority delegated prior  
13 to June 27, 1997, is of no force and effect and repealed; however, nothing in this section shall be  
14 interpreted to repeal or affect the validity of any rule filed or adopted prior to June 27, 1997, if  
15 such rule complied with the provisions of chapter 536. The provisions of this section and chapter  
16 536 are nonseverable and if any of the powers vested with the general assembly pursuant to  
17 chapter 536, including the ability to review, to delay the effective date, or to disapprove and annul  
18 a rule or portion of a rule, are subsequently held unconstitutional, then the purported grant of  
19 rulemaking authority and any rule so proposed and contained in the order of rulemaking shall be  
20 invalid and void.

21 6. The department of economic development shall provide information and technical  
22 assistance, as requested by any municipality, on the requirements of sections 99.800 to 99.865.  
23 Such information and technical assistance shall be provided in the form of a manual, written in an  
24 easy-to-follow manner, and through consultations with departmental staff.

25 7. Any municipality which fails to comply with the reporting requirements provided in  
26 this section shall be prohibited from implementing any new tax increment finance project for a

1 period of no less than five years from such municipality's failure to comply.

2 8. Based upon the information provided in the reports required under the provisions of  
3 this section, the state auditor shall make available for public inspection on the auditor's website, a  
4 searchable electronic database of such municipal tax increment finance reports. All information  
5 contained within such database shall be maintained for a period of no less than ten years from  
6 initial posting.”; and

7  
8 Further amend said bill by amending the title, enacting clause, and intersectional references  
9 accordingly.