

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

**Offered By**

AMEND Senate Committee Substitute for Senate Bill No. 566, Page 2, Section 322.005, Line 35,  
by inserting after all of said line the following:

“100.293. 1. This section, section 100.277, and sections 135.950 to 135.973[, and  
sections 178.760 to 178.764] shall be known and may be cited as the "Jobs Now Act".

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

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

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

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

(1) The jobs now project:

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

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

(c) Demonstrates high levels of job creation;

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

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

135.284. 1. The repeal and reenactment of sections 100.710[,] and 100.840, [and 178.892,] and the enactment of sections 135.276, 135.277, 135.279, 135.281, and 135.283 shall expire on January 1, 2006, if no essential industry retention projects have been approved by the department of economic development by December 31, 2005. If an essential industry retention project has been approved by the department of economic development by December 31, 2005, the repeal and reenactment of sections 100.710[,] and 100.840, [and 178.892,] and the enactment of sections 135.276, 135.277, 135.279, 135.281, and 135.283 shall expire on January 1, 2020.

2. Notwithstanding any other provision of law to the contrary, the time for approval of essential industry retention projects as identified in subsection 1 of this section is extended until December 31, 2007, and if an essential industry retention project has been approved by the department of economic development by December 31, 2007, the provisions of subsection 1 of this section shall expire on January 1, 2020.

135.800. 1. The provisions of sections 135.800 to 135.830 shall be known and may be cited as the "Tax Credit Accountability Act of 2004".

2. As used in sections 135.800 to 135.830, the following terms mean:

(1) "Administering agency", the state agency or department charged with administering a particular tax credit program, as set forth by the program's enacting statute; where no department or agency is set forth, the department of revenue;

(2) "Agricultural tax credits", the agricultural product utilization contributor tax credit created pursuant to section 348.430, the new generation cooperative incentive tax credit created pursuant to section 348.432, the family farm breeding livestock loan tax credit created under section 348.505, the qualified beef tax credit created under section 135.679, and the wine and

1 grape production tax credit created pursuant to section 135.700;

2 (3) "All tax credit programs", or "any tax credit program", the tax credit programs  
3 included in the definitions of agricultural tax credits, business recruitment tax credits, community  
4 development tax credits, domestic and social tax credits, entrepreneurial tax credits,  
5 environmental tax credits, financial and insurance tax credits, housing tax credits, redevelopment  
6 tax credits, and training and educational tax credits;

7 (4) "Business recruitment tax credits", the business facility tax credit created pursuant to  
8 sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits created pursuant  
9 to sections 135.200 to 135.270, the business use incentives for large-scale development programs  
10 created pursuant to sections 100.700 to 100.850, the development tax credits created pursuant to  
11 sections 32.100 to 32.125, the rebuilding communities tax credit created pursuant to section  
12 135.535, the film production tax credit created pursuant to section 135.750, the enhanced  
13 enterprise zone created pursuant to sections 135.950 to 135.975, and the Missouri quality jobs  
14 program created pursuant to sections 620.1875 to 620.1900;

15 (5) "Community development tax credits", the neighborhood assistance tax credit created  
16 pursuant to sections 32.100 to 32.125, the family development account tax credit created pursuant  
17 to sections 208.750 to 208.775, the dry fire hydrant tax credit created pursuant to section 320.093,  
18 and the transportation development tax credit created pursuant to section 135.545;

19 (6) "Domestic and social tax credits", the youth opportunities tax credit created pursuant  
20 to section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic violence  
21 created pursuant to section 135.550, the senior citizen or disabled person property tax credit  
22 created pursuant to sections 135.010 to 135.035, the special needs adoption tax credit and children  
23 in crisis tax credit created pursuant to sections 135.325 to 135.339, the maternity home tax credit  
24 created pursuant to section 135.600, the surviving spouse tax credit created pursuant to section  
25 135.090, the residential treatment agency tax credit created pursuant to section 135.1150, the  
26 pregnancy resource center tax credit created pursuant to section 135.630, the food pantry tax

credit created pursuant to section 135.647, the health care access fund tax credit created pursuant to section 135.575, the residential dwelling access tax credit created pursuant to section 135.562, and the shared care tax credit created pursuant to section 660.055;

(7) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections 135.400 to 135.429, the certified capital company tax credit created pursuant to sections 135.500 to 135.529, the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise creation tax credit created pursuant to sections 620.635 to 620.653, the research tax credit created pursuant to section 620.1039, the small business incubator tax credit created pursuant to section 620.495, the guarantee fee tax credit created pursuant to section 135.766, and the new generation cooperative tax credit created pursuant to sections 32.105 to 32.125;

(8) "Environmental tax credits", the charcoal producer tax credit created pursuant to section 135.313, the wood energy tax credit created pursuant to sections 135.300 to 135.311, and the alternative fuel stations tax credit created pursuant to section 135.710;

(9) "Financial and insurance tax credits", the bank franchise tax credit created pursuant to section 148.030, the bank tax credit for S corporations created pursuant to section 143.471, the exam fee tax credit created pursuant to section 148.400, the health insurance pool tax credit created pursuant to section 376.975, the life and health insurance guaranty tax credit created pursuant to section 376.745, the property and casualty guaranty tax credit created pursuant to section 375.774, and the self-employed health insurance tax credit created pursuant to section 143.119;

(10) "Housing tax credits", the neighborhood preservation tax credit created pursuant to sections 135.475 to 135.487, the low-income housing tax credit created pursuant to sections 135.350 to 135.363, and the affordable housing tax credit created pursuant to sections 32.105 to 32.125;

(11) "Recipient", the individual or entity who is the original applicant for and who receives proceeds from a tax credit program directly from the administering agency, the person or

entity responsible for the reporting requirements established in section 135.805;

(12) "Redevelopment tax credits", the historic preservation tax credit created pursuant to sections 253.545 to 253.561, the brownfield redevelopment program tax credit created pursuant to sections 447.700 to 447.718, the community development corporations tax credit created pursuant to sections 135.400 to 135.430, the infrastructure tax credit created pursuant to subsection 6 of section 100.286, the bond guarantee tax credit created pursuant to section 100.297, the disabled access tax credit created pursuant to section 135.490, the new markets tax credit created pursuant to section 135.680, and the distressed areas land assemblage tax credit created pursuant to section 99.1205;

(13) "Training and educational tax credits", the [community college] Missouri works new jobs tax credit and Missouri works retained jobs credit created pursuant to sections [178.892 to 178.896] 620.800 to 620.809.

620.800. The following additional terms used in sections 620.800 to 620.809 shall mean:

(1) "Agreement", the agreement between a qualified company, a community college district, and the department concerning a training project. Any such agreement shall comply with the provisions of section 620.017;

(2) "Board of trustees", the board of trustees of a community college district established under the provisions of chapter 178;

(3) "Certificate", new or retained jobs training certificates issued under section 620.809;

(4) "Committee", the Missouri works job training joint legislative oversight committee, established under the provisions of section 620.803;

(5) "Department", the Missouri department of economic development;

(6) "Employee", a person employed by a qualified company;

(7) "Full-time employee", an employee of the qualified company that is scheduled to work an average of at least thirty-five hours per week for a twelve-month period, and one for which the qualified company offers health insurance and pays at least fifty percent of such insurance

1 premiums;

2 (8) "Local education agency", a community college, two-year state technical college, or a  
3 technical career education center;

4 (9) "Missouri works training program", the training program established under sections  
5 620.800 to 620.809;

6 (10) "New capital investment", shall include costs incurred by the qualified company at  
7 the project facility after acceptance by the qualified company of the proposal for benefits from the  
8 department or the approval of the notice of intent, whichever occurs first, for real or personal  
9 property, and may include the value of finance or capital leases for real or personal property for  
10 the term of such lease at the project facility executed after acceptance by the qualified company of  
11 the proposal for benefits from the department or approval of the notice of intent;

12 (11) "New job", the number of full-time employees located at the project facility that  
13 exceeds the project facility base employment less any decrease in the number of full-time  
14 employees at related facilities below the related facility base employment. No job that was  
15 created prior to the date of the notice of intent shall be deemed a new job. An employee that  
16 spends less than fifty percent of the employee's work time at the facility is still considered to be  
17 located at a facility if the employee receives his or her directions and control from that facility, is  
18 on the facility's payroll, one hundred percent of the employee's income from such employment is  
19 Missouri income, and the employee is paid at or above the applicable percentage of the county  
20 average wage;

21 (12) "New jobs credit", the credit from withholding remitted by a qualified company  
22 provided under subsection 6 of section 620.809;

23 (13) "Notice of intent", a form developed by the department, completed by the qualified  
24 company and submitted to the department which states the qualified company's intent to request  
25 benefits under this program;

26 (14) "Project facility", the building or buildings used by a qualified company at which

new or retained jobs and any new capital investment are or will be located. A project facility may include separate buildings located within sixty miles of each other such that their purpose and operations are interrelated; provided, that where the buildings making up the project facility are not located within the same county, the average wage of the new payroll must exceed the applicable percentage of the highest county average wage among the counties in which the buildings are located. Upon approval by the department, a subsequent project facility may be designated if the qualified company demonstrates a need to relocate to the subsequent project facility at any time during the project period;

(15) "Project facility base employment", the greater of the number of full-time employees located at the project facility on the date of the notice of intent or, for the twelve-month period prior to the date of the notice of intent, the average number of full-time employees located at the project facility. In the event the project facility has not been in operation for a full twelve-month period, the average number of full-time employees for the number of months the project facility has been in operation prior to the date of the notice of intent;

(16) "Qualified company", a firm, partnership, joint venture, association, private or public corporation whether organized for profit or not, or headquarters of such entity registered to do business in Missouri that is the owner or operator of a project facility, offers health insurance to all full-time employees of all facilities located in this state, and pays at least fifty percent of such insurance premiums. For the purposes of sections 620.800 to 620.809, the term "qualified company" shall not include:

(a) Gambling establishments (NAICS industry group 7132);

(b) Retail trade establishments (NAICS sectors 44 and 45), except with respect to any company headquartered in this state with a majority of its full-time employees engaged in operations not within the NAICS codes specified in this subdivision;

(c) Food and drinking places (NAICS subsector 722);

(d) Public utilities (NAICS 221 including water and sewer services);

1 (e) Any company that is delinquent in the payment of any nonprotested taxes or any other  
2 amounts due the state or federal government or any other political subdivision of this state;

3 (f) Any company requesting benefits for retained jobs that has filed for or has publicly  
4 announced its intention to file for bankruptcy protection. However, a company that has filed for  
5 or has publicly announced its intention to file for bankruptcy, may be a qualified company  
6 provided that such company:

7 a. Certifies to the department that it plans to reorganize and not to liquidate; and

8 b. After its bankruptcy petition has been filed, it produces proof, in a form and at times  
9 satisfactory to the department, that it is not delinquent in filing any tax returns or making any  
10 payment due to the state of Missouri, including but not limited to all tax payments due after the  
11 filing of the bankruptcy petition and under the terms of the plan of reorganization.

12  
13 Any taxpayer who is awarded benefits under sections 620.800 to 620.809 and who files for  
14 bankruptcy under Chapter 7 of the United States Bankruptcy Code, Title 11 U.S.C., as amended  
15 shall immediately notify the department and shall forfeit such benefits and shall repay the state an  
16 amount equal to any state tax credits already redeemed and any withholding taxes already  
17 retained;

18 (g) Educational services (NAICS sector 61);

19 (h) Religious organizations (NAICS industry group 8131);

20 (i) Public administration (NAICS sector 92);

21 (j) Ethanol distillation or production; or

22 (k) Biodiesel production.

23  
24 Notwithstanding any provision of this section to the contrary, the headquarters, administrative  
25 offices, or research and development facilities of an otherwise excluded business may qualify for  
26 benefits if the offices or facilities serve a multistate territory. In the event a national, state, or



regional headquarters operation is not the predominant activity of a project facility, the jobs and investment of such operation shall be considered eligible for benefits under this section if the other requirements are satisfied;

(17) "Related company":

(a) A corporation, partnership, trust, or association controlled by the qualified company;

(b) An individual, corporation, partnership, trust, or association in control of the qualified company; or

(c) Corporations, partnerships, trusts, or associations controlled by an individual, corporation, partnership, trust, or association in control of the qualified company. As used in this subdivision, "control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote, "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association, "control of a trust" shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust, and ownership shall be determined as provided in Section 318 of the Internal Revenue Code of 1986, as amended;

(18) "Related facility", a facility operated by the qualified company or a related company located in this state that is directly related to the operations of the project facility or in which operations substantially similar to the operations of the project facility are performed;

(19) "Related facility base employment", the greater of the number of full-time employees located at all related facilities on the date of the notice of intent or, for the twelve-month period prior to the date of the notice of intent, the average number of full-time employees located at all related facilities of the qualified company or a related company located in this state;

(20) "Retained job", the average number of full-time employees of a qualified company located at the project facility during each month for the calendar year preceding the year in which the notice of intent is submitted;

1       (21) "Retained jobs credit", the credit from withholding remitted by a qualified company  
2 provided under subsection 6 of section 620.809;

3       (22) "Targeted industry", an industry or one of a cluster of industries identified by the  
4 department by rule following a strategic planning process as being critical to the state's economic  
5 security and growth;

6       (23) "Training program", the Missouri works training program established under sections  
7 620.800 to 620.809;

8       (24) "Training project", the project or projects established through the Missouri works  
9 training program for the creation or retention of jobs by providing education and training of  
10 workers;

11       (25) "Training project costs", all necessary and incidental costs of providing program  
12 services through the training program, including:

13       (a) Training materials and supplies;

14       (b) Wages and benefits of instructors, who may or may not be employed by the eligible  
15 industry, and the cost of training such instructors;

16       (c) Subcontracted services;

17       (d) On-the-job training;

18       (e) Training facilities and equipment;

19       (f) Skill assessment;

20       (g) Training project and curriculum development;

21       (h) Travel directly to the training project, including a coordinated transportation program  
22 for trainings if the training can be more effectively provided outside the community where the  
23 jobs are to be located;

24       (i) Payments to third-party training providers and to the eligible industry;

25       (j) Teaching and assistance provided by educational institutions in the state of Missouri;

26       (k) In-plant training analysis, including fees for professionals and necessary travel and

1 expenses;

2 (l) Assessment and preselection tools;

3 (m) Publicity;

4 (n) Instructional services;

5 (o) Rental of instructional facilities with necessary utilities; and

6 (p) Payment of the principal, premium, and interest on certificates, including capitalized  
7 interest, issued to finance a project, and the funding and maintenance of a debt service reserve  
8 fund to secure such certificates;

9 (26) "Training project services", includes, but shall not be limited to, the following:

10 (a) Job training, which may include, but not be limited to, preemployment training,  
11 analysis of the specified training needs for a qualified company, development of training plans,  
12 and provision of training through qualified training staff;

13 (b) Adult basic education and job-related instruction;

14 (c) Vocational and skill-assessment services and testing;

15 (d) Training facilities, equipment, materials, and supplies;

16 (e) On-the-job training;

17 (f) Administrative expenses equal to fifteen percent of the total training costs;

18 (g) Subcontracted services with state institutions of higher education, private colleges or  
19 universities, or other federal, state, or local agencies;

20 (h) Contracted or professional services; and

21 (i) Issuance of certificates, when applicable.

22 620.803. 1. The department shall establish a "Missouri Works Training Program" to  
23 assist qualified companies for the training of employees in new jobs and the retraining or  
24 upgrading of skills of full-time employees in retained jobs as provided in sections 620.800 to  
25 620.809. The training program shall be funded through appropriations to the funds established  
26 under sections 620.806 and 620.809. The department shall, to the maximum extent practicable,

1 prioritize funding under the training program to assist qualified companies in targeted industries.

2 2. There is hereby created the "Missouri Works Job Training Joint Legislative Oversight  
3 Committee". The committee shall consist of three members of the Missouri senate appointed by  
4 the president pro tem of the senate; and three members of the house of representatives appointed  
5 by the speaker of the house. No more than two of the members of the senate and two of the  
6 members of the house of representatives shall be from the same political party. Members of the  
7 committee shall report to the governor, the president pro tem of the senate, and the speaker of the  
8 house of representatives on all assistance to industries under the provisions of sections 620.800 to  
9 620.809 provided during the preceding fiscal year. The report of the committee shall be delivered  
10 no later than October first of each year. The director of the department shall report to the  
11 committee such information as the committee may deem necessary for its annual report.  
12 Members of the committee shall receive no compensation in addition to their salary as members  
13 of the general assembly, but may receive their necessary expenses while attending the meetings of  
14 the committee, to be paid out of the joint contingent fund.

15 3. The department shall publish guidelines and may promulgate rules and regulations  
16 governing the training program. Any rule or portion of a rule, as that term is defined in section  
17 536.010, that is created under the authority delegated in this section shall become effective only if  
18 it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section  
19 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the  
20 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove  
21 and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and  
22 any rule proposed or adopted after August 28, 2012, shall be invalid and void.

23 4. The department shall make program applications and guidelines available online.

24 5. The department may contract with other entities for the purposes of carrying out the  
25 provisions of the training program established in sections 620.800 to 620.809. Any assistance  
26 through the training program shall be provided under an agreement.

1       6. Prior to the authorization of any application submitted through the training program,  
2 the department shall verify the applicant's tax payment status and offset any delinquencies as  
3 provided in section 135.815.

4       620.806. 1. The Missouri job development fund, formerly established in the state treasury  
5 by section 620.478, shall now be known as the "Missouri Works Job Development Fund" and  
6 shall be administered by the department for the training program. The fund shall consist of all  
7 moneys which may be appropriated to it by the general assembly and also any gifts, contributions,  
8 grants, or bequests received from federal, private or other sources, including, but not limited to,  
9 any block grant or other sources of funding relating to job training, school-to-work transition,  
10 welfare reform, vocational and technical training, housing, infrastructure, development, and  
11 human resource investment programs which may be provided by the federal government or other  
12 sources.

13       2. The department may provide financial assistance through the training program to  
14 qualified companies that create new jobs which will result in the need for training, or that make  
15 new capital investment relating directly to the retention of retained jobs in an amount at least five  
16 times greater than the amount of any financial assistance. Financial assistance may also be  
17 provided to a consortium of qualified companies organized for the purpose of providing for  
18 common training to the consortium members' employees. Funds in the Missouri works job  
19 development fund shall be appropriated, for financial assistance through the training program, by  
20 the general assembly to the department and shall be administered by a local educational agency  
21 certified by the department for such purpose. Except for state-sponsored preemployment training,  
22 no qualified company shall receive more than fifty percent of its training program costs from the  
23 Missouri works job development fund. No funds shall be awarded or reimbursed to any qualified  
24 company for the training, retraining, or upgrading of skills of potential employees with the  
25 purpose of replacing or supplanting employees engaged in an authorized work stoppage. Upon  
26 approval by the department, training project costs, except the purchase of training equipment and

1 training facilities, shall be eligible for reimbursement with funds from the Missouri works job  
2 development fund. Notwithstanding any provision of law to the contrary, no qualified company  
3 within a service industry shall be eligible for assistance under this subsection unless such qualified  
4 company provides services in interstate commerce, which shall mean that the qualified company  
5 derives a majority of its annual revenues from out of the state.

6 3. The department may provide assistance, through appropriations made from the  
7 Missouri works job development fund, to business and technology centers. Such assistance shall  
8 not include the lending of the state's credit for the payment of any liability of the fund. Such  
9 centers may be established by Missouri community colleges, or a state-owned postsecondary  
10 technical college, to provide business and training services for growth industries as determined by  
11 current labor market information.

12 620.809. 1. The Missouri community college job training program fund, formerly  
13 established in the state treasury by section 178.896, shall now be known as the "Missouri Works  
14 Community College New Jobs Training Fund", and shall be administered by the department for  
15 the training program. The department of revenue shall credit to the fund, as received, all new jobs  
16 credits. The fund shall also consist of any gifts, contributions, grants, or bequests received from  
17 federal, private, or other sources. The general assembly, however, shall not provide for any  
18 transfer of general revenue funds into the fund. Moneys in the fund shall be disbursed to the  
19 department under regular appropriations by the general assembly. The department shall disburse  
20 such appropriated funds in a timely manner into the special funds established by community  
21 college districts for training projects, which funds shall be used to pay training project costs. Such  
22 disbursements shall be made to the special fund for each training project in the same proportion as  
23 the new jobs credit remitted by the qualified company participating in such project bears to the  
24 total new jobs credit from withholding remitted by all qualified companies participating in  
25 projects during the period for which the disbursement is made. All moneys remaining in the fund  
26 at the end of any fiscal year shall not lapse to the general revenue fund, as provided in section

1 33.080, but shall remain in the fund.

2 2. The Missouri community college job retention training program fund, formerly  
3 established in the state treasury by section 178.764, shall now be known as the "Missouri Works  
4 Community College Job Retention Training Fund", and shall be administered by the department  
5 for the Missouri works training program. The department of revenue shall credit to the fund, as  
6 received, all retained jobs credits. The fund shall also consist of any gifts, contributions, grants, or  
7 bequests received from federal, private, or other sources. The general assembly, however, shall  
8 not provide for any transfer of general revenue funds into the fund. Moneys in the fund shall be  
9 disbursed to the department under regular appropriations by the general assembly. The  
10 department shall disburse such appropriated funds in a timely manner into the special funds  
11 established by community college districts for projects, which funds shall be used to pay training  
12 program costs, including the principal, premium, and interest on certificates issued by the district  
13 to finance or refinance, in whole or in part, a project. Such disbursements by the department shall  
14 be made to the special fund for each project in the same proportion as the retained jobs credit from  
15 withholding remitted by the qualified company participating in such project bears to the total  
16 retained jobs credit from withholding remitted by qualified companies participating in projects  
17 during the period for which the disbursement is made. All moneys remaining in the fund at the  
18 end of any fiscal year shall not lapse to the general revenue fund, as provided in section 33.080,  
19 but shall remain in the fund.

20 3. The department of revenue shall develop such forms as are necessary to demonstrate  
21 accurately each qualified company's new jobs credit paid into the Missouri works community  
22 college new jobs training fund or retained jobs credit paid into the Missouri works community  
23 college job retention training fund. The new or retained jobs credits shall be accounted as  
24 separate from the normal withholding tax paid to the department of revenue by the qualified  
25 company. Reimbursements made by all qualified companies to the Missouri works community  
26 college new jobs training fund and the Missouri works community college job retention training

1 fund shall be no less than all allocations made by the department to all community college  
2 districts for all projects. The qualified company shall remit the amount of the new or retained jobs  
3 credit, as applicable, to the department of revenue in the same manner as provided in sections  
4 143.191 to 143.265.

5 4. A community college district, with the approval of the department in consultation with  
6 the office of administration, may enter into an agreement to establish a training project and  
7 provide training project services to a qualified company. As soon as possible after initial contact  
8 between a community college district and a potential qualified company regarding the possibility  
9 of entering into an agreement, the district shall inform the department of the potential training  
10 project. The department shall evaluate the proposed training project within the overall job  
11 training efforts of the state to ensure that the training project will not duplicate other job training  
12 programs. The department shall have fourteen days from receipt of a notice of intent to approve or  
13 disapprove training projects. If no response is received by the qualified company within fourteen  
14 days, the training project shall be deemed approved. Disapproval of any training project shall be  
15 made in writing and state the reasons for such disapproval. If an agreement is entered into, the  
16 district and the qualified company shall notify the department of revenue within fifteen calendar  
17 days. In addition to any provisions required under subsection 5 of this section for a qualified  
18 company applying to receive a retained job credit, an agreement may provide, but shall not be  
19 limited to:

20 (1) Payment of training project costs, which may be paid from one or a combination of the  
21 following sources:

22 (a) Funds appropriated by the general assembly to the Missouri works community college  
23 new jobs training program fund or Missouri works community college job retention training  
24 program fund, as applicable, and disbursed by the department for the purposes consistent with  
25 sections 620.800 to 620.809;

26 (b) Tuition, student fees, or special charges fixed by the board of trustees to defray



1 training project costs in whole or in part;

2 (2) Payment of training project costs shall not be deferred for a period longer than eight  
3 years;

4 (3) Costs of on-the-job training for employees shall include wages or salaries of  
5 participating employees. Payments for on-the-job training shall not exceed the average of fifty  
6 percent of the total wages paid by the qualified company to each participant during the period of  
7 training. Payment for on-the-job training may continue for up to six months from the date the  
8 training begins;

9 (4) A provision which fixes the minimum amount of new or retained jobs credits, or  
10 tuition and fee payments which shall be paid for training project costs;

11 (5) Any payment required to be made by a qualified company shall constitute a lien upon  
12 the qualified company's business property until paid and have equal priority with ordinary taxes  
13 and shall not be divested by a judicial sale. Property subject to such lien may be sold for sums  
14 due and delinquent at a tax sale, with the same forfeitures, penalties, and consequences as for the  
15 nonpayment of ordinary taxes. The purchasers at tax sale shall obtain the property subject to the  
16 remaining payments.

17 5. Any qualified company that submits a notice of intent for retained job credits shall  
18 enter into an agreement providing that the qualified company has:

19 (1) Maintained at least one hundred full-time employees per year at the project facility for  
20 the calendar year preceding the year in which the application is made;

21 (2) Retained, at the project facility, the same number of employees that existed in the  
22 taxable year immediately preceding the year in which application is made; and

23 (3) Made or agrees to make a new capital investment of greater than five times the amount  
24 of any award under this training program at the project facility over a period of two consecutive  
25 calendar years, as certified by the qualified company and:

26 (a) Has made substantial investment in new technology requiring the upgrading of

1 employee skills; or

2 (b) Is located in a border county of the state and represents a potential risk of relocation  
3 from the state; or

4 (c) Has been determined to represent a substantial risk of relocation from the state by the  
5 director of the department of economic development.

6 6. If an agreement provides that all or part of training program costs are to be met by  
7 receipt of new or retained jobs credit, such new or retained jobs credit from withholding shall be  
8 determined and paid as follows:

9 (1) New or retained jobs credit shall be based upon the wages paid to the employees in the  
10 new or retained jobs;

11 (2) A portion of the total payments made by the qualified companies under sections  
12 143.191 to 143.265 shall be designated as the new or retained jobs credit from withholding. Such  
13 portion shall be an amount equal to two and one-half percent of the gross wages paid by the  
14 qualified company for each of the first one hundred jobs included in the project and one and  
15 one-half percent of the gross wages paid by the qualified company for each of the remaining jobs  
16 included in the project. If business or employment conditions cause the amount of the new or  
17 retained jobs credit from withholding to be less than the amount projected in the agreement for  
18 any time period, then other withholding tax paid by the qualified company under sections 143.191  
19 to 143.265 shall be credited to the applicable fund by the amount of such difference. The  
20 qualified company shall remit the amount of the new or retained jobs credit to the department of  
21 revenue in the manner prescribed in sections 143.191 to 143.265. When all training program  
22 costs have been paid, the new or retained jobs credits shall cease;

23 (3) The community college district participating in a project shall establish a special fund  
24 for and in the name of the training project. All funds appropriated by the general assembly from  
25 the funds established under subsections 1 and 2 of this section, and disbursed by the department  
26 for the training project and other amounts received by the district for training project costs as

1 required by the agreement shall be deposited in the special fund. Amounts held in the special  
2 fund shall be used and disbursed by the district only to pay training project costs for such training  
3 project. The special fund may be divided into such accounts and subaccounts as shall be provided  
4 in the agreement, and amounts held therein may be invested in the same manner as the district's  
5 other funds;

6 (4) Any disbursement for training project costs, received from the department under  
7 sections 620.800 to 620.809 and placed into the training project's special fund may be irrevocably  
8 pledged by a community college district for the payment of the principal, premium, and interest on  
9 the certificate issued by a community college district to finance or refinance, in whole or in part,  
10 such training project;

11 (5) The qualified company shall certify to the department of revenue that the new or  
12 retained jobs credit is in accordance with an agreement and shall provide other information the  
13 department of revenue may require;

14 (6) An employee participating in a training project shall receive full credit under section  
15 143.211, for the amount designated as a new or retained jobs credit;

16 (7) If an agreement provides that all or part of training program costs are to be met by  
17 receipt of new or retained jobs credit, the provisions of this subsection shall also apply to any  
18 successor to the original qualified company until such time as the principal and interest on the  
19 certificates have been paid.

20 7. To provide funds for the present payment of the training project costs of new or  
21 retained jobs training project through the training program, a community college district may  
22 borrow money and issue and sell certificates payable from a sufficient portion of the future  
23 receipts of payments authorized by the agreement including disbursements from the Missouri  
24 works community college new jobs training fund or the Missouri works community college job  
25 retention training fund, to the special fund established by the district for each project. The total  
26 amount of outstanding certificates sold by all community college districts shall not exceed the

1 total amount authorized under law as of January 1, 2012, unless an increased amount is authorized  
2 in writing by a majority of members of the committee. The certificates shall be marketed through  
3 financial institutions authorized to do business in Missouri. The receipts shall be pledged to the  
4 payment of principal of and interest on the certificates. Certificates may be sold at public sale or  
5 at private sale at par, premium, or discount of not less than ninety-five percent of the par value  
6 thereof, at the discretion of the board of trustees, and may bear interest at such rate or rates as the  
7 board of trustees shall determine, notwithstanding the provisions of section 108.170 to the  
8 contrary. However, the provisions of chapter 176 shall not apply to the issuance of such  
9 certificates. Certificates may be issued with respect to a single project or multiple projects and  
10 may contain terms or conditions as the board of trustees may provide by resolution authorizing the  
11 issuance of the certificates.

12 8. Certificates issued to refund other certificates may be sold at public sale or at private  
13 sale as provided in this section with the proceeds from the sale to be used for the payment of the  
14 certificates being refunded. The refunding certificates may be exchanged in payment and  
15 discharge of the certificates being refunded, in installments at different times or an entire issue or  
16 series at one time. Refunding certificates may be sold or exchanged at any time on, before, or  
17 after the maturity of the outstanding certificates to be refunded. They may be issued for the  
18 purpose of refunding a like, greater, or lesser principal amount of certificates and may bear a  
19 higher, lower, or equivalent rate of interest than the certificates being renewed or refunded.

20 9. Before certificates are issued, the board of trustees shall publish once a notice of its  
21 intention to issue the certificates, stating the amount, the purpose, and the project or projects for  
22 which the certificates are to be issued. A person with standing may, within fifteen days after the  
23 publication of the notice, by action in the circuit court of a county in the district, appeal the  
24 decision of the board of trustees to issue the certificates. The action of the board of trustees in  
25 determining to issue the certificates shall be final and conclusive unless the circuit court finds that  
26 the board of trustees has exceeded its legal authority. An action shall not be brought which

1 questions the legality of the certificates, the power of the board of trustees to issue the certificates,  
2 the effectiveness of any proceedings relating to the authorization of the project, or the  
3 authorization and issuance of the certificates from and after fifteen days from the publication of  
4 the notice of intention to issue.

5 10. The board of trustees shall make a finding based on information supplied by the  
6 qualified company that revenues provided in the agreement are sufficient to secure the faithful  
7 performance of obligations in the agreement.

8 11. Certificates issued under this section shall not be deemed to be an indebtedness of the  
9 state or the community college district or of any other political subdivision of the state, and the  
10 principal and interest on any certificates shall be payable only from the sources provided in  
11 subdivision (1) of subsection 4 of this section which are pledged in the agreement.

12 12. The provisions of the new program authorized under sections 620.800 to 620.809  
13 shall sunset automatically on July 1, 2018, unless reauthorized by an act of the general assembly.

14 620.1881. 1. The department of economic development shall respond within thirty days  
15 to a company who provides a notice of intent with either an approval or a rejection of the notice of  
16 intent. The department shall give preference to qualified companies and projects targeted at an  
17 area of the state which has recently been classified as a disaster area by the federal government.  
18 Failure to respond on behalf of the department of economic development shall result in the notice  
19 of intent being deemed an approval for the purposes of this section. A qualified company who is  
20 provided an approval for a project shall be allowed a benefit as provided in this program in the  
21 amount and duration provided in this section. A qualified company may receive additional  
22 periods for subsequent new jobs at the same facility after the full initial period if the minimum  
23 thresholds are met as set forth in sections 620.1875 to 620.1890. There is no limit on the number  
24 of periods a qualified company may participate in the program, as long as the minimum thresholds  
25 are achieved and the qualified company provides the department with the required reporting and is  
26 in proper compliance for this program or other state programs. A qualified company may elect to

1 file a notice of intent to start a new project period concurrent with an existing project period if the  
2 minimum thresholds are achieved and the qualified company provides the department with the  
3 required reporting and is in proper compliance for this program and other state programs;  
4 however, the qualified company may not receive any further benefit under the original approval  
5 for jobs created after the date of the new notice of intent, and any jobs created before the new  
6 notice of intent may not be included as new jobs for the purpose of benefit calculation in relation  
7 to the new approval. When a qualified company has filed and received approval of a notice of  
8 intent and subsequently files another notice of intent, the department shall apply the definition of  
9 project facility under subdivision (19) of section 620.1878 to the new notice of intent as well as all  
10 previously approved notices of intent and shall determine the application of the definitions of new  
11 job, new payroll, project facility base employment, and project facility base payroll accordingly.

12 2. Notwithstanding any provision of law to the contrary, any qualified company that is  
13 awarded benefits under this program may not simultaneously receive tax credits or exemptions  
14 under sections 135.100 to 135.150, sections 135.200 to 135.286, section 135.535, or sections  
15 135.900 to 135.906 at the same project facility. The benefits available to the company under any  
16 other state programs for which the company is eligible and which utilize withholding tax from the  
17 new jobs of the company must first be credited to the other state program before the withholding  
18 retention level applicable under the Missouri quality jobs act will begin to accrue. These other  
19 state programs include, but are not limited to, the [new] Missouri works jobs training program  
20 under sections [178.892 to 178.896] 620.800 to 620.809, [the job retention program under  
21 sections 178.760 to 178.764,] the real property tax increment allocation redevelopment act,  
22 sections 99.800 to 99.865, or the Missouri downtown and rural economic stimulus act under  
23 sections 99.915 to 99.980. If any qualified company also participates in the [new] Missouri works  
24 jobs training program in sections [178.892 to 178.896] 620.800 to 620.809, the company shall  
25 retain no withholding tax, but the department shall issue a refundable tax credit for the full  
26 amount of benefit allowed under this subdivision. The calendar year annual maximum amount of

1 tax credits which may be issued to a qualifying company that also participates in the new job  
2 training program shall be increased by an amount equivalent to the withholding tax retained by  
3 that company under the new jobs training program. However, if the combined benefits of the  
4 quality jobs program and the new jobs training program exceed the projected state benefit of the  
5 project, as determined by the department of economic development through a cost-benefit  
6 analysis, the increase in the maximum tax credits shall be limited to the amount that would not  
7 cause the combined benefits to exceed the projected state benefit. Any taxpayer who is awarded  
8 benefits under this program who knowingly hires individuals who are not allowed to work legally  
9 in the United States shall immediately forfeit such benefits and shall repay the state an amount  
10 equal to any state tax credits already redeemed and any withholding taxes already retained.

11 3. The types of projects and the amount of benefits to be provided are:

12 (1) Small and expanding business projects: in exchange for the consideration provided by  
13 the new tax revenues and other economic stimuli that will be generated by the new jobs created by  
14 the program, a qualified company may retain an amount equal to the withholding tax as calculated  
15 under subdivision (33) of section 620.1878 from the new jobs that would otherwise be withheld  
16 and remitted by the qualified company under the provisions of sections 143.191 to 143.265 for a  
17 period of three years from the date the required number of new jobs were created if the average  
18 wage of the new payroll equals or exceeds the county average wage or for a period of five years  
19 from the date the required number of new jobs were created if the average wage of the new  
20 payroll equals or exceeds one hundred twenty percent of the county average wage;

21 (2) Technology business projects: in exchange for the consideration provided by the new  
22 tax revenues and other economic stimuli that will be generated by the new jobs created by the  
23 program, a qualified company may retain an amount equal to a maximum of five percent of new  
24 payroll for a period of five years from the date the required number of jobs were created from the  
25 withholding tax of the new jobs that would otherwise be withheld and remitted by the qualified  
26 company under the provisions of sections 143.191 to 143.265 if the average wage of the new

1 payroll equals or exceeds the county average wage. An additional one-half percent of new payroll  
2 may be added to the five percent maximum if the average wage of the new payroll in any year  
3 exceeds one hundred twenty percent of the county average wage in the county in which the project  
4 facility is located, plus an additional one-half percent of new payroll may be added if the average  
5 wage of the new payroll in any year exceeds one hundred forty percent of the average wage in the  
6 county in which the project facility is located. The department shall issue a refundable tax credit  
7 for any difference between the amount of benefit allowed under this subdivision and the amount  
8 of withholding tax retained by the company, in the event the withholding tax is not sufficient to  
9 provide the entire amount of benefit due to the qualified company under this subdivision;

10 (3) High impact projects: in exchange for the consideration provided by the new tax  
11 revenues and other economic stimuli that will be generated by the new jobs created by the  
12 program, a qualified company may retain an amount from the withholding tax of the new jobs that  
13 would otherwise be withheld and remitted by the qualified company under the provisions of  
14 sections 143.191 to 143.265, equal to three percent of new payroll for a period of five years from  
15 the date the required number of jobs were created if the average wage of the new payroll equals or  
16 exceeds the county average wage of the county in which the project facility is located. For  
17 high-impact projects in a facility located within two adjacent counties, the new payroll shall equal  
18 or exceed the higher county average wage of the adjacent counties. The percentage of payroll  
19 allowed under this subdivision shall be three and one-half percent of new payroll if the average  
20 wage of the new payroll in any year exceeds one hundred twenty percent of the county average  
21 wage in the county in which the project facility is located. The percentage of payroll allowed  
22 under this subdivision shall be four percent of new payroll if the average wage of the new payroll  
23 in any year exceeds one hundred forty percent of the county average wage in the county in which  
24 the project facility is located. An additional one percent of new payroll may be added to these  
25 percentages if local incentives equal between ten percent and twenty-four percent of the new  
26 direct local revenue; an additional two percent of new payroll is added to these percentages if the



1 local incentives equal between twenty-five percent and forty-nine percent of the new direct local  
2 revenue; or an additional three percent of payroll is added to these percentages if the local  
3 incentives equal fifty percent or more of the new direct local revenue. The department shall issue  
4 a refundable tax credit for any difference between the amount of benefit allowed under this  
5 subdivision and the amount of withholding tax retained by the company, in the event the  
6 withholding tax is not sufficient to provide the entire amount of benefit due to the qualified  
7 company under this subdivision;

8 (4) Job retention projects: a qualified company may receive a tax credit for the retention  
9 of jobs in this state, provided the qualified company and the project meets all of the following  
10 conditions:

11 (a) For each of the twenty-four months preceding the year in which application for the  
12 program is made the qualified company must have maintained at least one thousand full-time  
13 employees at the employer's site in the state at which the jobs are based, and the average wage of  
14 such employees must meet or exceed the county average wage;

15 (b) The qualified company retained at the project facility the level of full-time employees  
16 that existed in the taxable year immediately preceding the year in which application for the  
17 program is made;

18 (c) The qualified company is considered to have a significant statewide effect on the  
19 economy, and has been determined to represent a substantial risk of relocation from the state by  
20 the quality jobs advisory task force established in section 620.1887; provided, however, until such  
21 time as the initial at-large members of the quality jobs advisory task force are appointed, this  
22 determination shall be made by the director of the department of economic development;

23 (d) The qualified company in the project facility will cause to be invested a minimum of  
24 seventy million dollars in new investment prior to the end of two years or will cause to be  
25 invested a minimum of thirty million dollars in new investment prior to the end of two years and  
26 maintain an annual payroll of at least seventy million dollars during each of the years for which a

1 credit is claimed; and

2 (e) The local taxing entities shall provide local incentives of at least fifty percent of the  
3 new direct local revenues created by the project over a ten-year period. The quality jobs advisory  
4 task force may recommend to the department of economic development that appropriate penalties  
5 be applied to the company for violating the agreement. The amount of the job retention credit  
6 granted may be equal to up to fifty percent of the amount of withholding tax generated by the  
7 full-time jobs at the project facility for a period of five years. The calendar year annual maximum  
8 amount of tax credit that may be issued to any qualified company for a job retention project or  
9 combination of job retention projects shall be seven hundred fifty thousand dollars per year, but  
10 the maximum amount may be increased up to one million dollars if such action is proposed by the  
11 department and approved by the quality jobs advisory task force established in section 620.1887;  
12 provided, however, until such time as the initial at-large members of the quality jobs advisory task  
13 force are appointed, this determination shall be made by the director of the department of  
14 economic development. In considering such a request, the task force shall rely on economic  
15 modeling and other information supplied by the department when requesting the increased limit  
16 on behalf of the job retention project. In no event shall the total amount of all tax credits issued  
17 for the entire job retention program under this subdivision exceed three million dollars annually.  
18 Notwithstanding the above, no tax credits shall be issued for job retention projects approved by  
19 the department after August 30, 2013;

20 (5) Small business job retention and flood survivor relief: a qualified company may  
21 receive a tax credit under sections 620.1875 to 620.1890 for the retention of jobs and flood  
22 survivor relief in this state for each job retained over a three-year period, provided that:

23 (a) The qualified company did not receive any state or federal benefits, incentives, or tax  
24 relief or abatement in locating its facility in a flood plain;

25 (b) The qualified company and related companies have fewer than one hundred employees  
26 at the time application for the program is made;

1 (c) The average wage of the qualified company's and related companies' employees must  
2 meet or exceed the county average wage;

3 (d) All of the qualified company's and related companies' facilities are located in this  
4 state;

5 (e) The facilities at the primary business site in this state have been directly damaged by  
6 floodwater rising above the level of a five hundred year flood at least two years, but fewer than  
7 eight years, prior to the time application is made;

8 (f) The qualified company made significant efforts to protect the facilities prior to any  
9 impending danger from rising floodwaters;

10 (g) For each year it receives tax credits under sections 620.1875 to 620.1890, the qualified  
11 company and related companies retained, at the company's facilities in this state, at least the level  
12 of full-time, year-round employees that existed in the taxable year immediately preceding the year  
13 in which application for the program is made; and

14 (h) In the years it receives tax credits under sections 620.1875 to 620.1890, the company  
15 cumulatively invests at least two million dollars in capital improvements in facilities and  
16 equipment located at such facilities that are not located within a five hundred year flood plain as  
17 designated by the Federal Emergency Management Agency, and amended from time to time. The  
18 amount of the small business job retention and flood survivor relief credit granted may be equal to  
19 up to one hundred percent of the amount of withholding tax generated by the full-time jobs at the  
20 project facility for a period of three years. The calendar year annual maximum amount of tax  
21 credit that may be issued to any qualified company for a small business job retention and survivor  
22 relief project shall be two hundred fifty thousand dollars per year, but the maximum amount may  
23 be increased up to five hundred thousand dollars if such action is proposed by the department and  
24 approved by the quality jobs advisory task force established in section 620.1887. In considering  
25 such a request, the task force shall rely on economic modeling and other information supplied by  
26 the department when requesting an increase in the limit on behalf of the small business job

1 retention and flood survivor relief project. In no event shall the total amount of all tax credits  
2 issued for the entire small business job retention and flood survivor relief program under this  
3 subdivision exceed five hundred thousand dollars annually. Notwithstanding the provisions of  
4 this subdivision to the contrary, no tax credits shall be issued for small business job retention and  
5 flood survivor relief projects approved by the department after August 30, 2010.

6 4. The qualified company shall provide an annual report of the number of jobs and such  
7 other information as may be required by the department to document the basis for the benefits of  
8 this program. The department may withhold the approval of any benefits until it is satisfied that  
9 proper documentation has been provided, and shall reduce the benefits to reflect any reduction in  
10 full-time employees or new payroll. Upon approval by the department, the qualified company  
11 may begin the retention of the withholding taxes when it reaches the minimum number of new  
12 jobs and the average wage exceeds the county average wage. Tax credits, if any, may be issued  
13 upon satisfaction by the department that the qualified company has exceeded the county average  
14 wage and the minimum number of new jobs. In such annual report, if the average wage is below  
15 the county average wage, the qualified company has not maintained the employee insurance as  
16 required, or if the number of new jobs is below the minimum, the qualified company shall not  
17 receive tax credits or retain the withholding tax for the balance of the benefit period. In the case  
18 of a qualified company that initially filed a notice of intent and received an approval from the  
19 department for high-impact benefits and the minimum number of new jobs in an annual report is  
20 below the minimum for high-impact projects, the company shall not receive tax credits for the  
21 balance of the benefit period but may continue to retain the withholding taxes if it otherwise meets  
22 the requirements of a small and expanding business under this program.

23 5. The maximum calendar year annual tax credits issued for the entire program shall not  
24 exceed eighty million dollars. Notwithstanding any provision of law to the contrary, the  
25 maximum annual tax credits authorized under section 135.535 are hereby reduced from ten  
26 million dollars to eight million dollars, with the balance of two million dollars transferred to this

1 program. There shall be no limit on the amount of withholding taxes that may be retained by  
2 approved companies under this program.

3 6. The department shall allocate the annual tax credits based on the date of the approval,  
4 reserving such tax credits based on the department's best estimate of new jobs and new payroll of  
5 the project, and the other factors in the determination of benefits of this program. However, the  
6 annual issuance of tax credits is subject to the annual verification of the actual new payroll. The  
7 allocation of tax credits for the period assigned to a project shall expire if, within two years from  
8 the date of commencement of operations, or approval if applicable, the minimum thresholds have  
9 not been achieved. The qualified company may retain authorized amounts from the withholding  
10 tax under this section once the minimum new jobs thresholds are met for the duration of the  
11 project period. No benefits shall be provided under this program until the qualified company  
12 meets the minimum new jobs thresholds. In the event the qualified company does not meet the  
13 minimum new job threshold, the qualified company may submit a new notice of intent or the  
14 department may provide a new approval for a new project of the qualified company at the project  
15 facility or other facilities.

16 7. For a qualified company with flow-through tax treatment to its members, partners, or  
17 shareholders, the tax credit shall be allowed to members, partners, or shareholders in proportion to  
18 their share of ownership on the last day of the qualified company's tax period.

19 8. Tax credits may be claimed against taxes otherwise imposed by chapters 143 and 148,  
20 and may not be carried forward but shall be claimed within one year of the close of the taxable  
21 year for which they were issued, except as provided under subdivision (4) of subsection 3 of this  
22 section.

23 9. Tax credits authorized by this section may be transferred, sold, or assigned by filing a  
24 notarized endorsement thereof with the department that names the transferee, the amount of tax  
25 credit transferred, and the value received for the credit, as well as any other information  
26 reasonably requested by the department.

1           10. Prior to the issuance of tax credits, the department shall verify through the department  
2 of revenue, or any other state department, that the tax credit applicant does not owe any delinquent  
3 income, sales, or use tax or interest or penalties on such taxes, or any delinquent fees or  
4 assessments levied by any state department and through the department of insurance, financial  
5 institutions and professional registration that the applicant does not owe any delinquent insurance  
6 taxes. Such delinquency shall not affect the authorization of the application for such tax credits,  
7 except that at issuance credits shall be first applied to the delinquency and any amount issued shall  
8 be reduced by the applicant's tax delinquency. If the department of revenue or the department of  
9 insurance, financial institutions and professional registration, or any other state department,  
10 concludes that a taxpayer is delinquent after June fifteenth but before July first of any year and the  
11 application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to  
12 arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest,  
13 penalties, and additions to tax shall be tolled. After applying all available credits toward a tax  
14 delinquency, the administering agency shall notify the appropriate department and that department  
15 shall update the amount of outstanding delinquent tax owed by the applicant. If any credits  
16 remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining  
17 credits shall be issued to the applicant, subject to the restrictions of other provisions of law.

18           11. Except as provided under subdivision (4) of subsection 3 of this section, the director  
19 of revenue shall issue a refund to the qualified company to the extent that the amount of credits  
20 allowed in this section exceeds the amount of the qualified company's income tax.

21           12. An employee of a qualified company will receive full credit for the amount of tax  
22 withheld as provided in section 143.211.

23           13. If any provision of sections 620.1875 to 620.1890 or application thereof to any person  
24 or circumstance is held invalid, the invalidity shall not affect other provisions or application of  
25 these sections which can be given effect without the invalid provisions or application, and to this  
26 end, the provisions of sections 620.1875 to 620.1890 are hereby declared severable.

620.1910. 1. This section shall be known and may be cited as the "Manufacturing Jobs Act".

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

(1) "Approval", a document submitted by the department to the qualified manufacturing company or qualified supplier that states the benefits that may be provided under this section;

(2) "Capital investment", expenditures made by a qualified manufacturing company to retool or reconfigure a manufacturing facility directly related to the manufacturing of a new product or the expansion or modification of the manufacture of an existing product;

(3) "County average wage", the same meaning as such term is defined in section 620.1878;

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

(5) "Facility", a building or buildings located in Missouri at which the qualified manufacturing company manufactures a product;

(6) "Full-time job", a job for which a person is compensated for an average of at least thirty-five hours per week for a twelve-month period, and one for which the qualified manufacturing company or qualified supplier offers health insurance and pays at least fifty percent of such insurance premiums;

(7) "NAICS industry classification", the most recent edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget;

(8) "New job", the same meaning as such term is defined in section 620.1878;

(9) "New product", a new model or line of a manufactured good that has not been manufactured in Missouri by the qualified manufacturing company at any time prior to the date of the notice of intent, or an existing brand, model, or line of a manufactured good that is redesigned with more than seventy-five percent new exterior body parts and incorporates new powertrain options;

(10) "Notice of intent", a form developed by the department, completed by the qualified manufacturing company or qualified supplier and submitted to the department which states the qualified manufacturing company's or qualified supplier's intent to create new jobs or retain current jobs and make additional capital investment, as applicable, and request benefits under this section. The notice of intent shall specify the minimum number of such new or retained jobs and the minimum amount of such capital investment;

(11) "Qualified manufacturing company", a business with a NAICS code of 33611 that:

(a) Manufactures goods at a facility in Missouri;

(b) In the case of the manufacture of a new product, commits to make a capital investment of at least seventy-five thousand dollars per retained job within no more than two years of the date the qualified manufacturing company begins to retain withholding tax under this section, or in the case of the modification or expansion of the manufacture of an existing product, commits to make a capital investment of at least fifty thousand dollars per retained job within no more than two years of the date the qualified manufacturing company begins to retain withholding tax under this section;

(c) Manufactures a new product or has commenced making capital improvements to the facility necessary for the manufacturing of such new product, or modifies or expands the manufacture of an existing product or has commenced making capital improvements to the facility necessary for the modification or expansion of the manufacture of such existing product; and

(d) Continues to meet the requirements of paragraphs (a) to (c) of this subdivision for the withholding period;

(12) "Qualified supplier", a manufacturing company that:

(a) Attests to the department that it derives more than ten percent of the total annual sales of the company from sales to a qualified manufacturing company;

(b) Adds five or more new jobs;

(c) Has an average wage, as defined in section 135.950, for such new jobs that are equal



1 to or exceed the lower of the county average wage for Missouri as determined by the department  
2 using NAICS industry classifications, but not lower than sixty percent of the statewide average  
3 wage; and

4 (d) Provides health insurance for all full-time jobs and pays at least fifty percent of the  
5 premiums of such insurance;

6 (13) "Retained job", the number of full-time jobs of persons employed by the qualified  
7 manufacturing company located at the facility that existed as of the last working day of the month  
8 immediately preceding the month in which notice of intent is submitted;

9 (14) "Statewide average wage", an amount equal to the quotient of the sum of the total  
10 gross wages paid for the corresponding four calendar quarters divided by the average annual  
11 employment for such four calendar quarters, which shall be computed using the Quarterly Census  
12 of Employment and Wages Data for All Private Ownership Businesses in Missouri, as published  
13 by the Bureau of Labor Statistics of the United States Department of Labor;

14 (15) "Withholding period", the seven- or ten-year period in which a qualified  
15 manufacturing company may receive benefits under this section;

16 (16) "Withholding tax", the same meaning as such term is defined in section 620.1878.

17 3. The department shall respond within thirty days to a qualified manufacturing company  
18 or a qualified supplier who provides a notice of intent with either an approval or a rejection of the  
19 notice of intent. Failure to respond on behalf of the department shall result in the notice of intent  
20 being deemed an approval for the purposes of this section.

21 4. A qualified manufacturing company that manufactures a new product may, upon the  
22 department's approval of a notice of intent and the execution of an agreement that meets the  
23 requirements of subsection 9 of this section, but no earlier than January 1, 2012, retain one  
24 hundred percent of the withholding tax from full-time jobs at the facility for a period of ten years.  
25 A qualified manufacturing company that modifies or expands the manufacture of an existing  
26 product may, upon the department's approval of a notice of intent and the execution of an

1 agreement that meets the requirements of subsection 9 of this section, but no earlier than January  
2 1, 2012, retain fifty percent of the withholding tax from full-time jobs at the facility for a period of  
3 seven years. Except as otherwise allowed under subsection 7 of this section, the commencement  
4 of the withholding period may be delayed by no more than twenty-four months after execution of  
5 the agreement at the option of the qualified manufacturing company. Such qualified  
6 manufacturing company shall be eligible for participation in the Missouri quality jobs program in  
7 sections 620.1875 to 620.1890 for any new jobs for which it does not retain withholding tax under  
8 this section, provided all qualifications for such program are met.

9 5. A qualified supplier may, upon approval of a notice of intent by the department, retain  
10 all withholding tax from new jobs for a period of three years from the date of approval of the  
11 notice of intent or for a period of five years if the supplier pays wages for the new jobs equal to or  
12 greater than one hundred twenty percent of county average wage. Notwithstanding any other  
13 provision of law to the contrary, a qualified supplier that is awarded benefits under this section  
14 shall not receive any tax credit or exemption or be entitled to retain withholding under sections  
15 100.700 to 100.850, sections 135.100 to 135.150, sections 135.200 to 135.286, section 135.535,  
16 sections 135.900 to 135.906, sections 135.950 to 135.970, or section 620.1881 for the same jobs.

17 6. Notwithstanding any other provision of law to the contrary, the maximum amount of  
18 withholding tax that may be retained by any one qualified manufacturing company under this  
19 section shall not exceed ten million dollars per calendar year. The aggregate amount of  
20 withholding tax that may be retained by all qualified manufacturing companies under this section  
21 shall not exceed fifteen million dollars per calendar year.

22 7. Notwithstanding any other provision of law to the contrary, any qualified  
23 manufacturing company that is awarded benefits under this section shall not simultaneously  
24 receive tax credits or exemptions under sections 100.700 to 100.850, sections 135.100 to 135.150,  
25 sections 135.200 to 135.286, section 135.535, or sections 135.900 to 135.906 for the jobs created  
26 or retained or capital improvement which qualified for benefits under this section. The benefits

1 available to the qualified manufacturing company under any other state programs for which the  
2 qualified manufacturing company is eligible and which utilize withholding tax from the jobs at the  
3 facility shall first be credited to the other state program before the applicable withholding period  
4 for benefits provided under this section shall begin. These other state programs include, but are  
5 not limited to, the [new] Missouri works jobs training program under sections [178.892 to  
6 178.896] 620.800 to 620.809, [the job retention program under sections 178.760 to 178.764,] the  
7 real property tax increment allocation redevelopment act under sections 99.800 to 99.865, or the  
8 Missouri downtown and rural economic stimulus act under sections 99.915 to 99.980. If any  
9 qualified manufacturing company also participates in the [new] Missouri works jobs training  
10 program in sections [178.892 to 178.896] 620.800 to 620.809, such qualified manufacturing  
11 company shall not retain any withholding tax that has already been allocated for use in the new  
12 jobs training program. Any qualified manufacturing company or qualified supplier that is  
13 awarded benefits under this program and knowingly hires individuals who are not allowed to  
14 work legally in the United States shall immediately forfeit such benefits and shall repay the state  
15 an amount equal to any withholding taxes already retained. Subsection 5 of section 285.530 shall  
16 not apply to qualified manufacturing companies or qualified suppliers which are awarded benefits  
17 under this program.

18 8. The department may promulgate rules to implement the provisions of this section. Any  
19 rule or portion of a rule, as that term is defined in section 536.010, that is created under the  
20 authority delegated in this section shall become effective only if it complies with and is subject to  
21 all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter  
22 536 are nonseverable and if any of the powers vested with the general assembly under chapter 536  
23 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held  
24 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after the  
25 effective date of this section shall be invalid and void.

26 9. Within six months of completion of a notice of intent required under this section, the

qualified manufacturing company shall enter into an agreement with the department that memorializes the content of the notice of intent, the requirements of this section, and the consequences for failing to meet such requirements, which shall include the following:

(1) If the amount of capital investment made by the qualified manufacturing company is not made within the two-year period provided for such investment, the qualified manufacturing company shall immediately cease retaining any withholding tax with respect to jobs at the facility and it shall forfeit all rights to retain withholding tax for the remainder of the withholding period.

In addition, the qualified manufacturing company shall repay any amounts of withholding tax retained plus interest of five percent per annum. However, in the event that such capital investment shortfall is due to economic conditions beyond the control of the qualified manufacturing company, the director may, at the qualified manufacturing company's request, suspend rather than terminate its privilege to retain withholding tax under this section for up to three years. Any such suspension shall extend the withholding period by the same amount of time. No more than one such suspension shall be granted to a qualified manufacturing company;

(2) If the qualified manufacturing company discontinues the manufacturing of the new product and does not replace it with a subsequent or additional new product manufactured at the facility at any time during the withholding period, the qualified manufacturing company shall immediately cease retaining any withholding tax with respect to jobs at that facility and it shall forfeit all rights to retain withholding tax for the remainder of the withholding period.

10. Prior to March first each year, the department shall provide a report to the general assembly including the names of participating qualified manufacturing companies or qualified suppliers, location of such companies or suppliers, the annual amount of benefits provided, the estimated net state fiscal impact including direct and indirect new state taxes derived, and the number of new jobs created or jobs retained.

11. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall automatically

1 sunset October 12, 2016, unless reauthorized by an act of the general assembly; and

2 (2) If such program is reauthorized, the program authorized under this section shall  
3 automatically sunset twelve years after the effective date of the reauthorization of this section; and

4 (3) This section shall terminate on September first of the calendar year immediately  
5 following the calendar year in which the program authorized under this section is sunset.

6 [178.760. As used in sections 178.760 to 178.764, the following terms mean:

7 (1) "Agreement", the agreement between an employer and a community college  
8 district concerning a project. An agreement may be for a period not to exceed ten  
9 years when the program services associated with a project are not in excess of five  
10 hundred thousand dollars. For a project where the associated program costs are  
11 greater than five hundred thousand dollars, the agreement may not exceed a period  
12 of eight years;

13 (2) "Board of trustees", the board of trustees of a community college district;

14 (3) "Capital investment", an investment in research and development, working  
15 capital, and real and tangible personal business property except inventory or  
16 property intended for sale to customers. Trucks, truck trailers, truck semi-trailers,  
17 rail and barge vehicles and other rolling stock for hire, track, switches, barges,  
18 bridges, tunnels, rail yards, and spurs shall not qualify as a capital investment. The  
19 amount of such investment shall be the original cost of the property if owned, or  
20 eight times the net annual rental rate if leased;

21 (4) "Certificate", industrial retained jobs training certificates issued under section  
22 178.763;

23 (5) "Date of commencement of the project", the date of the agreement;

24 (6) "Employee", the person employed in a retained job;

25 (7) "Employer", the person maintaining retained jobs in conjunction with a  
26 project;

27 (8) "Industry", a business located within this state which enters into an agreement  
28 with a community college district and which is engaged in interstate or intrastate  
29 commerce for the purpose of manufacturing, processing, or assembling products,  
30 conducting research and development, or providing services in interstate  
31 commerce, but excluding retail services;

32 (9) "Program costs", all necessary and incidental costs of providing program  
33 services, including payment of the principal, premium, and interest on certificates,  
34 including capitalized interest, issued to finance a project, funding and maintenance  
35 of a debt service reserve fund to secure such certificates and wages, salaries and  
36 benefits of employees participating in on-the-job training;

37 (10) "Program services" includes, but is not limited to, the following:

38 (a) Retained jobs training;

39 (b) Adult basic education and job-related instruction;

40 (c) Vocational and skill-assessment services and testing;

41 (d) Training facilities, equipment, materials, and supplies;

42 (e) On-the-job training;

(f) Administrative expenses equal to seventeen percent of the total training costs, two percent to be paid to the department of economic development for deposit into the Missouri job development fund created under section 620.478;

(g) Subcontracted services with state institutions of higher education, private colleges or universities, or other federal, state, or local agencies;

(h) Contracted or professional services; and

(i) Issuance of certificates;

(11) "Project", a training arrangement which is the subject of an agreement entered into between the community college district and an employer to provide program services that is not also the subject of an agreement entered into between a community college district and an employer to provide program services under sections 178.892 to 178.896;

(12) "Retained job", a job in a stable industry, not including jobs for recalled workers, which was in existence for at least two consecutive calendar years preceding the year in which the application for the retained jobs training program was made;

(13) "Retained jobs credit from withholding", the credit as provided in section 178.762;

(14) "Retained jobs training program", or "program", the project or projects established by a community college district for the retention of jobs, by providing education and training of workers for existing jobs for stable industry in the state;

(15) "Stable industry", a business that otherwise meets the definition of industry and retains existing jobs. To be a stable industry, the business shall have:

(a) Maintained at least one hundred employees per year at the employer's site in the state at which the jobs are based, for each of the two calendar years preceding the year in which application for the program is made;

(b) Retained at that site the level of employment that existed in the taxable year immediately preceding the year in which application for the program is made; and

(c) Made or agree to make a capital investment aggregating at least one million dollars to acquire or improve long-term assets (including leased facilities) such as property, plant, or equipment (excluding program costs) at the employer's site in the state at which jobs are based over a period of three consecutive calendar years, as certified by the employer and:

a. Have made substantial investment in new technology requiring the upgrading of worker's skills; or

b. Be located in a border county of the state and represent a potential risk of relocation from the state; or

c. Be determined to represent a substantial risk of relocation from the state by the director of the department of economic development;

(16) "Total training costs", costs of training, including supplies, wages and benefits of instructors, subcontracted services, on-the-job training, training facilities, equipment, skill assessment, and all program services excluding issuance of certificates.]

[178.761. A community college district, with the approval of the department of economic development in consultation with the office of administration, may enter

1 into an agreement to establish a project and provide program services to an  
2 employer. As soon as possible after initial contact between a community college  
3 district and a potential employer regarding the possibility of entering into an  
4 agreement, the district shall inform the division of workforce development of the  
5 department of economic development and the office of administration about the  
6 potential project. The division of workforce development shall evaluate the  
7 proposed project within the overall job training efforts of the state to ensure that  
8 the project will not duplicate other job training programs. The department of  
9 economic development shall have fourteen days from receipt of the application to  
10 approve or disapprove projects. If no response is received by the community  
11 college within fourteen days, the projects are approved. Any project that is  
12 disapproved must be in writing stating the reasons for the disapproval. If an  
13 agreement is entered into, the district and the employer shall notify the department  
14 of revenue within fifteen calendar days. An agreement may provide, but is not  
15 limited to:

16 (1) Payment of program costs, including deferred costs, which may be paid from  
17 one or a combination of the following sources:

18 (a) Funds appropriated by the general assembly from the Missouri community  
19 college job retention program fund and disbursed by the division of workforce  
20 development in respect of retained jobs credit from withholding to be received or  
21 derived from retained employment resulting from the project;

22 (b) Tuition, student fees, or special charges fixed by the board of trustees to defray  
23 program costs in whole or in part;

24 (c) Guarantee of payments to be received under paragraph (a) or (b) of this  
25 subdivision;

26 (2) Payment of program costs shall not be deferred for a period longer than ten  
27 years if program costs do not exceed five hundred thousand dollars, or eight years  
28 if program costs exceed five hundred thousand dollars from the date of  
29 commencement of the project;

30 (3) Costs of on-the-job training for employees shall include wages or salaries of  
31 participating employees. Payments for on-the-job training shall not exceed the  
32 average of fifty percent of the total percent of the total wages paid by the employer  
33 to each participant during the period of training. Payment for on-the-job training  
34 may continue for up to six months from the date of the employer's capital  
35 investment;

36 (4) A provision which fixes the minimum amount of retained jobs credit from  
37 withholding, or tuition and fee payments which shall be paid for program costs;

38 (5) Any payment required to be made by an employer is a lien upon the employer's  
39 business property until paid and has equal precedence with ordinary taxes and shall  
40 not be divested by a judicial sale. Property subject to the lien may be sold for sums  
41 due and delinquent at a tax sale, with the same forfeitures, penalties, and  
42 consequences as for the nonpayment of ordinary taxes. The purchasers at tax sale  
43 obtain the property subject to the remaining payments.]

44  
45 [178.762. If an agreement provides that all or part of program costs are to be met  
46 by receipt of retained jobs credit from withholding, such retained jobs credit from

withholding shall be determined and paid as follows:

(1) Retained jobs credit from withholding shall be based upon the wages paid to the employees in the retained jobs;

(2) A portion of the total payments made by the employer under section 143.221 shall be designated as the retained jobs credit from withholding. Such portion shall be an amount equal to two and one-half percent of the gross wages paid by the employer for each of the first one hundred jobs included in the project and one and one-half percent of the gross wages paid by the employer for each of the remaining jobs included in the project. If business or employment conditions cause the amount of the retained jobs credit from withholding to be less than the amount projected in the agreement for any time period, then other withholding tax paid by the employer under section 143.221 shall be credited to the Missouri community college retained job training fund by the amount of such difference. The employer shall remit the amount of the retained jobs credit to the department of revenue in the manner prescribed in section 178.764. When all program costs, including the principal, premium, and interest on the certificates have been paid, the employer credits shall cease;

(3) The community college district participating in a project shall establish a special fund for and in the name of the project. All funds appropriated by the general assembly from the Missouri community college job training retention program fund and disbursed by the division of workforce development for the project and other amounts received by the district in respect of the project and required by the agreement to be used to pay program costs for the project shall be deposited in the special fund. Amounts held in the special fund may be used and disbursed by the district only to pay program costs for the project. The special fund may be divided into such accounts and subaccounts as shall be provided in the agreement, and amounts held therein may be invested in investments which are legal for the investment of the district's other funds;

(4) Any disbursement in respect of a project received from the division of workforce development under sections 178.760 to 178.764 and the special fund into which it is paid may be irrevocably pledged by a community college district for the payment of the principal, premium, and interest on the certificate issued by a community college district to finance or refinance, in whole or in part, the project;

(5) The employer shall certify to the department of revenue that the credit from withholding is in accordance with an agreement and shall provide other information the department may require;

(6) An employee participating in a project will receive full credit for the amount designated as a retained jobs credit from withholding and withheld as provided in section 143.221;

(7) If an agreement provides that all or part of program costs are to be met by receipt of retained jobs credit from withholding, the provisions of this subsection shall also apply to any successor to the original employer until such time as the principal and interest on the certificates have been paid.]

[178.763. 1. To provide funds for the present payment of the costs of retained



1 jobs training programs, a community college district may borrow money and issue  
2 and sell certificates payable from a sufficient portion of the future receipts of  
3 payments authorized by the agreement including disbursements from the Missouri  
4 community college job retention training program to the special fund established  
5 by the district for each project. The total amount of outstanding certificates sold by  
6 all community college districts shall not exceed fifteen million dollars, unless an  
7 increased amount is authorized in writing by a majority of members of the  
8 Missouri job training joint legislative oversight committee. The certificates shall  
9 be marketed through financial institutions authorized to do business in Missouri.  
10 The receipts shall be pledged to the payment of principal of and interest on the  
11 certificates. Certificates may be sold at public sale or at private sale at par,  
12 premium, or discount of not less than ninety-five percent of the par value thereof,  
13 at the discretion of the board of trustees, and may bear interest at such rate or rates  
14 as the board of trustees shall determine, notwithstanding the provisions of section  
15 108.170 to the contrary. However, chapter 176 does not apply to the issuance of  
16 these certificates. Certificates may be issued with respect to a single project or  
17 multiple projects and may contain terms or conditions as the board of trustees may  
18 provide by resolution authorizing the issuance of the certificates.

19 2. Certificates issued to refund other certificates may be sold at public sale or at  
20 private sale as provided in this section with the proceeds from the sale to be used  
21 for the payment of the certificates being refunded. The refunding certificates may  
22 be exchanged in payment and discharge of the certificates being refunded, in  
23 installments at different times or an entire issue or series at one time. Refunding  
24 certificates may be sold or exchanged at any time on, before, or after the maturity  
25 of the outstanding certificates to be refunded. They may be issued for the purpose  
26 of refunding a like, greater, or lesser principal amount of certificates and may bear  
27 a higher, lower, or equivalent rate of interest than the certificates being renewed or  
28 refunded.

29 3. Before certificates are issued, the board of trustees shall publish once a notice of  
30 its intention to issue the certificates, stating the amount, the purpose, and the  
31 project or projects for which the certificates are to be issued. A person may, within  
32 fifteen days after the publication of the notice, by action in the circuit court of a  
33 county in the district, appeal the decision of the board of trustees to issue the  
34 certificates. The action of the board of trustees in determining to issue the  
35 certificates is final and conclusive unless the circuit court finds that the board of  
36 trustees has exceeded its legal authority. An action shall not be brought which  
37 questions the legality of the certificates, the power of the board of trustees to issue  
38 the certificates, the effectiveness of any proceedings relating to the authorization of  
39 the project, or the authorization and issuance of the certificates from and after  
40 fifteen days from the publication of the notice of intention to issue.

41 4. The board of trustees shall make a finding based on information supplied by the  
42 employer that revenues provided in the agreement are sufficient to secure the  
43 faithful performance of obligations in the agreement.

44 5. Certificates issued under this section shall not be deemed to be an indebtedness  
45 of the state or the community college district or of any other political subdivision  
46 of the state, and the principal and interest on such certificates shall be payable only

1 from the sources provided in subdivision (1) of section 178.761 which are pledged  
2 in the agreement.

3 6. The department of economic development shall coordinate the retained jobs  
4 training program, and may promulgate rules that districts will use in developing  
5 projects with industrial retained jobs training proposals which shall include rules  
6 providing for the coordination of such proposals with the service delivery areas  
7 established in the state to administer federal funds pursuant to the federal  
8 Workforce Investment Act. No rule or portion of a rule promulgated pursuant to  
9 the authority of this section shall become effective unless it has been promulgated  
10 pursuant to chapter 536.

11 7. No community college district may sell certificates as described in this section  
12 after July 1, 2014.]  
13

14 [178.764. 1. There is hereby established within the state treasury a special fund, to  
15 be known as the "Missouri Community College Job Retention Training Program  
16 Fund", to be administered by the division of workforce development. The  
17 department of revenue shall credit to the community college job retention training  
18 program fund, as received, all retained jobs credit from withholding remitted by  
19 employers pursuant to section 178.762. The fund shall also consist of any gifts,  
20 contributions, grants, or bequests received from federal, private, or other sources.  
21 The general assembly, however, shall not provide for any transfer of general  
22 revenue funds into the community college job retention training program fund.  
23 Moneys in the Missouri community college job retention training program fund  
24 shall be disbursed to the division of workforce development pursuant to regular  
25 appropriations by the general assembly. The division shall disburse such  
26 appropriated funds in a timely manner into the special funds established by  
27 community college districts for projects, which funds shall be used to pay program  
28 costs, including the principal, premium, and interest on certificates issued by the  
29 district to finance or refinance, in whole or in part, a project. Such disbursements  
30 by the division of workforce development shall be made to the special fund for  
31 each project in the same proportion as the retained jobs credit from withholding  
32 remitted by the employer participating in such project bears to the total retained  
33 jobs credit from withholding remitted by all employers participating in projects  
34 during the period for which the disbursement is made. Moneys for retained jobs  
35 training programs established under sections 178.760 to 178.764 shall be obtained  
36 from appropriations made by the general assembly from the Missouri community  
37 college job retention training program fund. All moneys remaining in the Missouri  
38 community college job retention training program fund at the end of any fiscal year  
39 shall not lapse to the general revenue fund, as provided in section 33.080, but shall  
40 remain in the Missouri community college job retention training program fund.

41 2. The department of revenue shall develop such forms as are necessary to  
42 demonstrate accurately each employer's retained jobs credit from withholding paid  
43 into the Missouri community college job retention training program fund.  
44 The retained jobs credit from withholding shall be accounted as separate from the  
45 normal withholding tax paid to the department of revenue by the employer.  
46 Reimbursements made by all employers to the Missouri community college job

1 retention training program fund shall be no less than all allocations made by the  
2 division of workforce development to all community college districts for all job  
3 retention projects. The employer shall remit the amount of the retained job credit  
4 to the department of revenue in the same manner as provided in sections 143.191  
5 to 143.265.]  
6

7 [178.892. As used in sections 178.892 to 178.896, the following terms mean:

- 8 (1) "Agreement", the agreement, between an employer and a community college  
9 district, concerning a project. An agreement may be for a period not to exceed ten  
10 years when the program services associated with a project are not in excess of five  
11 hundred thousand dollars. For a project where associated program costs are greater  
12 than five hundred thousand dollars, the agreement may not exceed a period of eight  
13 years. No agreement shall be entered into between an employer and a community  
14 college district which involves the training of potential employees with the purpose  
15 of replacing or supplanting employees engaged in an authorized work stoppage;
- 16 (2) "Board of trustees", the board of trustees of a community college district;
- 17 (3) "Certificate", industrial new jobs training certificates issued pursuant to section  
18 178.895;
- 19 (4) "Date of commencement of the project", the date of the agreement;
- 20 (5) "Employee", the person employed in a new job;
- 21 (6) "Employer", the person providing new jobs in conjunction with a project;
- 22 (7) "Essential industry", a business that otherwise meets the definition of industry  
23 but instead of creating new jobs maintains existing jobs. To be an essential  
24 industry, the business must have maintained at least two thousand jobs each year  
25 for a period of four years preceding the year in which application for the program  
26 authorized by sections 178.892 to 178.896 is made and must be located in a home  
27 rule city with more than twenty-six thousand but less than twenty-seven thousand  
28 inhabitants located in any county with a charter form of government and with more  
29 than one million inhabitants;
- 30 (8) "Existing job", a job in an essential industry that pays wages or salary greater  
31 than the average of the county in which the project will be located;
- 32 (9) "Industry", a business located within the state of Missouri which enters into an  
33 agreement with a community college district and which is engaged in interstate or  
34 intrastate commerce for the purpose of manufacturing, processing, or assembling  
35 products, conducting research and development, or providing services in interstate  
36 commerce, but excluding retail services. "Industry" does not include a business  
37 which closes or substantially reduces its operation in one area of the state and  
38 relocates substantially the same operation in another area of the state. This does  
39 not prohibit a business from expanding its operations in another area of the state  
40 provided that existing operations of a similar nature are not closed or substantially  
41 reduced;
- 42 (10) "New job", a job in a new or expanding industry not including jobs of  
43 recalled workers, or replacement jobs or other jobs that formerly existed in the  
44 industry in the state. For an essential industry, an existing job shall be considered a  
45 new job for the purposes of the new job training programs;
- 46 (11) "New jobs credit from withholding", the credit as provided in section

1 178.894;  
2 (12) "New jobs training program" or "program", the project or projects established  
3 by a community college district for the creation of jobs by providing education and  
4 training of workers for new jobs for new or expanding industry in the state;  
5 (13) "Program costs", all necessary and incidental costs of providing program  
6 services including payment of the principal of, premium, if any, and interest on  
7 certificates, including capitalized interest, issued to finance a project, funding and  
8 maintenance of a debt service reserve fund to secure such certificates and wages,  
9 salaries and benefits of employees participating in on-the-job training;  
10 (14) "Program services" includes, but is not limited to, the following:  
11 (a) New jobs training;  
12 (b) Adult basic education and job-related instruction;  
13 (c) Vocational and skill-assessment services and testing;  
14 (d) Training facilities, equipment, materials, and supplies;  
15 (e) On-the-job training;  
16 (f) Administrative expenses equal to fifteen percent of the total training costs;  
17 (g) Subcontracted services with state institutions of higher education, private  
18 colleges or universities, or other federal, state, or local agencies;  
19 (h) Contracted or professional services; and (i) Issuance of certificates;  
20 (15) "Project", a training arrangement which is the subject of an agreement entered  
21 into between the community college district and an employer to provide program  
22 services;  
23 (16) "Total training costs", costs of training, including supplies, wages and  
24 benefits of instructors, subcontracted services, on-the-job training, training  
25 facilities, equipment, skill assessment and all program services excluding issuance  
26 of certificates.]  
27

28 [178.893. A community college district, with the approval of the department of  
29 economic development in consultation with the office of administration, may enter  
30 into an agreement to establish a project and provide program services to an  
31 employer. As soon as possible after initial contact between a community college  
32 district and a potential employer regarding the possibility of entering into an  
33 agreement, the district shall inform the division of job development and training of  
34 the department of economic development and the office of administration about the  
35 potential project. The division of job development and training shall evaluate the  
36 proposed project within the overall job training efforts of the state to ensure that  
37 the project will not duplicate other job training programs. The department of  
38 economic development shall have fourteen days from receipt of the application to  
39 approve or disapprove projects. If no response is received by the community  
40 college within fourteen days the projects are approved. Any project that is  
41 disapproved must be in writing stating the reasons for the disapproval. If an  
42 agreement is entered into, the district and the employer shall notify the department  
43 of revenue within fifteen calendar days. An agreement may provide, but is not  
44 limited to:  
45 (1) Payment of program costs, including deferred costs, which may be paid from  
46 one or a combination of the following sources:

(a) Funds appropriated by the general assembly from the Missouri community college job training program fund and disbursed by the division of job development and training in respect of new jobs credit from withholding to be received or derived from new employment resulting from the project;

(b) Tuition, student fees, or special charges fixed by the board of trustees to defray program costs in whole or in part;

(c) Guarantee of payments to be received under paragraph (a) or (b) of this subdivision;

(2) Payment of program costs shall not be deferred for a period longer than ten years if program costs do not exceed five hundred thousand dollars, or eight years if program costs exceed five hundred thousand dollars from the date of commencement of the project;

(3) Costs of on-the-job training for employees, shall include wages or salaries of participating employees. Payments for on-the-job training shall not exceed the average of fifty percent of the total percent of the total wages paid by the employer to each participant during the period of training. Payment for on-the-job training may continue for up to six months after the placement of the participant in the new job;

(4) A provision which fixes the minimum amount of new jobs credit from withholding, or tuition and fee payments which shall be paid for program costs;

(5) Any payment required to be made by an employer is a lien upon the employer's business property until paid and has equal precedence with ordinary taxes and shall not be divested by a judicial sale. Property subject to the lien may be sold for sums due and delinquent at a tax sale, with the same forfeitures, penalties, and consequences as for the nonpayment of ordinary taxes. The purchasers at tax sale obtain the property subject to the remaining payments.]

[178.894. If an agreement provides that all or part of program costs are to be met by receipt of new jobs credit from withholding, such new jobs credit from withholding shall be determined and paid as follows:

(1) New jobs credit from withholding shall be based upon the wages paid to the employees in the new jobs;

(2) A portion of the total payments made by the employer pursuant to section 143.221 shall be designated as the new jobs credit from withholding. Such portion shall be an amount equal to two and one-half percent of the gross wages paid by the employer for each of the first one hundred jobs included in the project and one and one-half percent of the gross wages paid by the employer for each of the remaining jobs included in the project. If business or employment conditions cause the amount of the new jobs credit from withholding to be less than the amount projected in the agreement for any time period, then other withholding tax paid by the employer pursuant to section 143.221 shall be credited to the Missouri community college job training fund by the amount of such difference. The employer shall remit the amount of the new jobs credit to the department of revenue in the manner prescribed in section 178.896. When all program costs, including the principal of, premium, if any, and interest on the certificates have been paid, the employer credits shall cease;

1 (3) The community college district participating in a project shall establish a  
2 special fund for and in the name of the project. All funds appropriated by the  
3 general assembly from the Missouri community college job training program fund  
4 and disbursed by the division of job development and training for the project and  
5 other amounts received by the district in respect of the project and required by the  
6 agreement to be used to pay program costs for the project shall be deposited in the  
7 special fund. Amounts held in the special fund may be used and disbursed by the  
8 district only to pay program costs for the project. The special fund may be divided  
9 into such accounts and subaccounts as shall be provided in the agreement, and  
10 amounts held therein may be invested in investments which are legal for the  
11 investment of the district's other funds;

12 (4) Any disbursement in respect of a project received from the division of job  
13 development and training under the provisions of sections 178.892 to 178.896 and  
14 the special fund into which it is paid may be irrevocably pledged by a community  
15 college district for the payment of the principal of, premium, if any, and interest on  
16 the certificate issued by a community college district to finance or refinance, in  
17 whole or in part, the project;

18 (5) The employer shall certify to the department of revenue that the credit from  
19 withholding is in accordance with an agreement and shall provide other  
20 information the department may require;

21 (6) An employee participating in a project will receive full credit for the amount  
22 designated as a new jobs credit from withholding and withheld as provided in  
23 section 143.221;

24 (7) If an agreement provides that all or part of program costs are to be met by  
25 receipt of new jobs credit from withholding, the provisions of this subsection shall  
26 also apply to any successor to the original employer until such time as the principal  
27 and interest on the certificates have been paid.]

28  
29 [178.895. 1. To provide funds for the present payment of the costs of new jobs  
30 training programs, a community college district may borrow money and issue and  
31 sell certificates payable from a sufficient portion of the future receipts of payments  
32 authorized by the agreement including disbursements from the Missouri  
33 community college job training program to the special fund established by the  
34 district for each project. The total amount of outstanding certificates sold by all  
35 community college districts shall not exceed twenty million dollars, unless an  
36 increased amount is authorized in writing by a majority of members of the  
37 Missouri job training joint legislative oversight committee. The certificates shall  
38 be marketed through financial institutions authorized to do business in Missouri.  
39 The receipts shall be pledged to the payment of principal of and interest on the  
40 certificates. Certificates may be sold at public sale or at private sale at par,  
41 premium, or discount of not less than ninety-five percent of the par value thereof,  
42 at the discretion of the board of trustees, and may bear interest at such rate or rates  
43 as the board of trustees shall determine, notwithstanding the provisions of section  
44 108.170 to the contrary. However, chapter 176 does not apply to the issuance of  
45 these certificates. Certificates may be issued with respect to a single project or  
46 multiple projects and may contain terms or conditions as the board of trustees may

1 provide by resolution authorizing the issuance of the certificates.

2 2. Certificates issued to refund other certificates may be sold at public sale or at  
3 private sale as provided in this section with the proceeds from the sale to be used  
4 for the payment of the certificates being refunded. The refunding certificates may  
5 be exchanged in payment and discharge of the certificates being refunded, in  
6 installments at different times or an entire issue or series at one time. Refunding  
7 certificates may be sold or exchanged at any time on, before, or after the maturity  
8 of the outstanding certificates to be refunded. They may be issued for the purpose  
9 of refunding a like, greater, or lesser principal amount of certificates and may bear  
10 a higher, lower, or equivalent rate of interest than the certificates being renewed or  
11 refunded.

12 3. Before certificates are issued, the board of trustees shall publish once a notice of  
13 its intention to issue the certificates, stating the amount, the purpose, and the  
14 project or projects for which the certificates are to be issued. A person may, within  
15 fifteen days after the publication of the notice, by action in the circuit court of a  
16 county in the district, appeal the decision of the board of trustees to issue the  
17 certificates. The action of the board of trustees in determining to issue the  
18 certificates is final and conclusive unless the circuit court finds that the board of  
19 trustees has exceeded its legal authority. An action shall not be brought which  
20 questions the legality of the certificates, the power of the board of trustees to issue  
21 the certificates, the effectiveness of any proceedings relating to the authorization of  
22 the project, or the authorization and issuance of the certificates from and after  
23 fifteen days from the publication of the notice of intention to issue.

24 4. The board of trustees shall determine if revenues provided in the agreement are  
25 sufficient to secure the faithful performance of obligations in the agreement.

26 5. Certificates issued under this section shall not be deemed to be an indebtedness  
27 of the state or the community college district or of any other political subdivision  
28 of the state and the principal and interest on such certificates shall be payable only  
29 from the sources provided in subdivision (1) of section 178.893 which are pledged  
30 in the agreement.

31 6. The department of economic development shall coordinate the new jobs  
32 training program, and may promulgate rules that districts will use in developing  
33 projects with new and expanding industrial new jobs training proposals which shall  
34 include rules providing for the coordination of such proposals with the service  
35 delivery areas established in the state to administer federal funds pursuant to the  
36 federal Job Training Partnership Act. No rule or portion of a rule promulgated  
37 under the authority of sections 178.892 to 178.896 shall become effective unless it  
38 has been promulgated pursuant to the provisions of chapter 536. All rulemaking  
39 authority delegated prior to June 27, 1997, is of no force and effect and repealed;  
40 however, nothing in this section shall be interpreted to repeal or affect the validity  
41 of any rule filed or adopted prior to June 27, 1997, if such rule complied with the  
42 provisions of chapter 536. The provisions of this section and chapter 536 are  
43 nonseverable and if any of the powers vested with the general assembly pursuant to  
44 chapter 536, including the ability to review, to delay the effective date, or to  
45 disapprove and annul a rule or portion of a rule, are subsequently held  
46 unconstitutional, then the purported grant of rulemaking authority and any rule so

proposed and contained in the order of rulemaking shall be invalid and void.  
7. No community college district may sell certificates as described in this section after July 1, 2018.]

[178.896. 1. There is hereby established within the state treasury a special fund, to be known as the "Missouri Community College Job Training Program Fund", to be administered by the division of job development and training. The department of revenue shall credit to the community college job training program fund, as received, all new jobs credit from withholding remitted by employers pursuant to section 178.894. The fund shall also consist of any gifts, contributions, grants or bequests received from federal, private or other sources. The general assembly, however, shall not provide for any transfer of general revenue funds into the community college job training program fund. Moneys in the Missouri community college job training program fund shall be disbursed to the division of job development and training pursuant to regular appropriations by the general assembly. The division shall disburse such appropriated funds in a timely manner into the special funds established by community college districts for projects, which funds shall be used to pay program costs, including the principal of, premium, if any, and interest on certificates issued by the district to finance or refinance, in whole or in part, a project. Such disbursements by the division of job development and training shall be made to the special fund for each project in the same proportion as the new jobs credit from withholding remitted by the employer participating in such project bears to the total new jobs credit from withholding remitted by all employers participating in projects during the period for which the disbursement is made. Moneys for new jobs training programs established under the provisions of sections 178.892 to 178.896 shall be obtained from appropriations made by the general assembly from the Missouri community college job training program fund. All moneys remaining in the Missouri community college job training program fund at the end of any fiscal year shall not lapse to the general revenue fund, as provided in section 33.080, but shall remain in the Missouri community college job training program fund.

2. The department of revenue shall develop such forms as are necessary to demonstrate accurately each employer's new jobs credit from withholding paid into the Missouri community college job training program fund. The new jobs credit from withholding shall be accounted as separate from the normal withholding tax paid to the department of revenue by the employer. Reimbursements made by all employers to the Missouri community college job training program fund shall be no less than all allocations made by the division of job development and training to all community college districts for all projects. The employer shall remit the amount of the new job credit to the department of revenue in the same manner as provided in sections 143.191 to 143.265.

3. Sections 178.892 to 178.896 shall expire July 1, 2028.]

[620.470. As used in sections 620.470 to 620.481, unless the context clearly requires otherwise, the following terms mean:

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



- 1 (2) "Fund", the Missouri job development fund as established by section 620.478;  
2 (3) "Industry", an entity the objective of which is to supply a service or the  
3 objective of which is the commercial production and sale of an article of trade or  
4 commerce. The term includes a consortium of such entities organized for the  
5 purpose of providing for common training to the member entities' employees,  
6 provided that the consortium as a whole meets the requirements for participation in  
7 this program;  
8 (4) "Manufacturing", the making or processing of raw materials into a finished  
9 product, especially by means of large-scale machines of industry.]

10  
11 [620.472. 1. The department shall establish a new or expanding industry training  
12 program, the purpose of which is to provide assistance for new or expanding  
13 industries for the training, retraining or upgrading of the skills of potential  
14 employees. Training may include preemployment training, and services may  
15 include analysis of the specified training needs for such company, development of  
16 training plans, and provision of training through qualified training staff. Such  
17 program may fund in-plant training analysis, curriculum development, assessment  
18 and preselection tools, publicity for the program, instructional services, rental of  
19 instructional facilities with necessary utilities, access to equipment and supplies,  
20 other necessary services, overall program direction, and an adequate staff to carry  
21 out an effective training program. In addition, the program may fund a coordinated  
22 transportation program for trainings if the training can be more effectively  
23 provided outside the community where the jobs are to be located. In-plant training  
24 analysis shall include fees for professionals and necessary travel and expenses.  
25 Such program may also provide assistance in the locating of skilled employees and  
26 in the locating of additional sources of job training funds. Such program shall be  
27 operated with appropriations made by the general assembly from the fund.

28 2. Assistance under the new or expanding industry training program may be  
29 available only for industries who certify to the department that their investments  
30 relate directly to a projected increase in employment which will result in the need  
31 for training of newly hired employees or the retraining or upgrading of the skills of  
32 existing employees for new jobs created by the new or expanding industry's  
33 investment.

34 3. The department shall issue rules and regulations governing the awarding of  
35 funds administered through the new or expanding industry training program.  
36 When promulgating these rules and regulations, the department shall consider such  
37 factors as the potential number of new permanent jobs to be created, the amount of  
38 private sector investment in new facilities and equipment, the significance of state  
39 funding to the industry's decision to locate or expand in Missouri, the economic  
40 need of the affected community, and the importance of the industry to the  
41 economic development of Missouri.]

42  
43 [620.474. 1. The department shall establish a basic industry retraining program,  
44 the purpose of which is to provide assistance for industries in Missouri for the  
45 retraining and upgrading of employees' skills which are required to support new  
46 investment. Such program shall be operated with appropriations made by the

1 general assembly from the fund.

2 2. Assistance under the basic industry retraining program may be made available  
3 for industries in Missouri which make new investments without the creation of  
4 new employment.

5 3. The department shall issue rules and regulations governing the awarding of  
6 funds administered through the basic industry retraining fund. When promulgating  
7 these rules and regulations, the department shall consider such factors as the  
8 number of jobs in jeopardy of being lost if retraining does not occur, the amount of  
9 private sector investment in new facilities and equipment, the ratio of jobs retained  
10 versus investment, the cost of normal, ongoing training required for the industry,  
11 the economic need of the affected community, and the importance of the industry  
12 to the economic development of Missouri.]  
13

14 [620.475. 1. The department shall establish an industry quality and productivity  
15 improvement program to help industries and businesses evaluate and enhance  
16 quality and productivity, and to encourage the private sector to develop long-range  
17 goals to improve quality and productivity and improve the competitive position of  
18 private businesses. The quality and productivity improvement program shall  
19 include seminars, workshops and short courses on subjects such as long-range  
20 planning, new management techniques, automated manufacturing, innovative uses  
21 of new materials and the latest philosophies of management and quality  
22 improvement. The program shall be available to existing Missouri manufacturing,  
23 distribution and service businesses.

24 2. The department may develop quality and productivity improvement centers at  
25 university and community college campuses throughout the state as the demand  
26 and need is determined. The department shall have the authority to contract with  
27 individuals who possess particular knowledge, ability and expertise in the various  
28 subjects which may be essential to the program's goals. Seminars, workshops,  
29 short courses and specific not for credit classes shall be developed on and off  
30 campus for personnel engaged in manufacturing, distribution and service  
31 businesses. At the discretion of the department, the University of Missouri and  
32 Lincoln University extension services, the continuing education offices of the  
33 regional universities and community colleges may be used for the promotion and  
34 coordination of the off-campus courses that are offered.

35 3. Activities eligible for reimbursement in the industry quality and productivity  
36 program shall include:

37 (1) The cost of seminars, workshops, short courses and specific not for credit  
38 classes;

39 (2) The wages of instructors;

40 (3) Productivity materials and supplies, including the purchase of packaged  
41 productivity programs when appropriate;

42 (4) Travel directly related to the program;

43 (5) Tuition payments to third-party productivity providers and to businesses; and

44 (6) Teaching and assistance provided by educational institutions in the state.

45 4. No industry receiving assistance under the industry quality and productivity  
46 improvement program shall be reimbursed for more than fifty percent of the total

costs of its participation in the program.]

[620.476. Activities eligible for reimbursement by funds administered through the new or expanding industry program and the basic industry retraining program shall include: the wages of instructors, who may or may not be employees of the industry; training development costs, including the cost of training of instructors; training materials and supplies, including the purchase of packaged training programs when appropriate; travel directly related to the training program; tuition payments to third-party training providers and to the industry; teaching and assistance provided by educational institutions in the state of Missouri; on-the-job training; and the leasing, but not the purchase, of training equipment and space.]

[620.478. 1. There is hereby established in the state treasury a special fund to be known as the "Missouri Job Development Fund". The fund shall consist of all moneys which may be appropriated to it by the general assembly and also any gifts, contributions, grants or bequests received from federal, private or other sources. Appropriations made from the fund shall be for the purpose of providing contractual services through the department of elementary and secondary education for vocational related training or retraining provided by public or private training institutions within Missouri; and for contracted services through the department of economic development for vocational related training or retraining provided by public or private training institutions located outside of Missouri; and for vocational related training or retraining provided on site, within Missouri, by any proprietorship, partnership or corporate entity. Except for state-sponsored preemployment training, no applicant shall receive more than fifty percent of its project training or retraining costs from the development fund. Moneys to operate the new or expanding industry training program, the basic industry retraining program, the industry quality and productivity improvement program and assistance to community college business and technology centers shall be obtained from appropriations made by the general assembly from the fund. No funds shall be awarded or reimbursed to any industry for the training, retraining or upgrading of skills of potential employees with the purpose of replacing or supplanting employees engaged in an authorized work stoppage.

2. The Missouri job development fund shall be able to receive any block grant or other sources of funding relating to job training, school-to-work transition, welfare reform, vocational and technical training, housing, infrastructure development and human resource investment programs which may be provided by the federal government or other sources.]

[620.479. The department is authorized to contract with other entities, including businesses, industries, other state agencies and the political subdivisions of the state, for the purpose of carrying out the provisions of sections 620.470 to 620.481.]

[620.480. To efficiently carry out the responsibilities of the division of job development and training and to improve job training program coordination, the

1 commissioner of administration shall authorize the division to directly negotiate  
2 with and contract for job training and related services with administrative entities  
3 designated pursuant to the requirements of the Job Training Partnership Act and  
4 any subsequent amendments and any other agencies or entities which may be  
5 designated to administer job training and related services pursuant to any  
6 succeeding federal or state legislative or regulatory requirements.]

7  
8 [620.481. There is hereby created the "Missouri Job Training Joint Legislative  
9 Oversight Committee". The committee shall consist of three members of the  
10 Missouri senate appointed by the president pro tem of the senate; three members of  
11 the house of representatives appointed by the speaker of the house. No more than  
12 two of the members of the senate and two of the members of the house of  
13 representatives shall be from the same political party. Members of the Missouri  
14 job training joint legislative oversight committee shall report to the governor, the  
15 president pro tem of the senate and the speaker of the house of representatives on  
16 all assistance to industries under the provisions of sections 620.470 to 620.481  
17 provided during the preceding fiscal year and the customized job training program  
18 administered by the department of elementary and secondary education. The report  
19 of the committee shall be delivered no later than October first of each year. The  
20 director of the department of economic development shall report to the committee  
21 such information as the committee may deem necessary for its annual report.  
22 Members of the committee shall receive no compensation in addition to their salary  
23 as members of the general assembly, but may receive their necessary expenses  
24 while attending the meetings of the committee, to be paid out of the joint  
25 contingent fund.]

26  
27 [620.482. 1. The department may provide assistance, through appropriations  
28 made from the Missouri job development fund, to business and technology centers.  
29 Such assistance may not include the lending of the state's credit for the payment of  
30 any liability of the fund. Such centers may be established by Missouri community  
31 colleges, or a state-owned postsecondary technical college, to provide business and  
32 training services in disciplines which shall include, but not be limited to,  
33 environmental health and safety, industrial electrical technology, machine tool  
34 technology, industrial management and technology, computer consulting and  
35 computer-aided drafting, microcomputer training and telecommunications training.

36  
37 2. The department of economic development shall promulgate rules and  
38 regulations as are necessary to implement the provisions of sections 620.470 to  
39 620.482. No rule or portion of a rule promulgated under the authority of sections  
40 620.470 to 620.482 shall become effective unless it has been promulgated pursuant  
41 to the provisions of section 536.024.]"; and

42 Further amend said bill by amending the title, enacting clause, and intersectional references  
43 accordingly.