

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 24, Page 26, Section 92.387, Line 2, by
2 inserting after all of said section and line the following:

3
4 "100.293. 1. This section, section 100.277, and sections 135.950 to 135.973[, and sections
5 178.760 to 178.764] shall be known and may be cited as the "Jobs Now Act".

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

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

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

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

19 (1) The jobs now project:

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

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

22 (c) Demonstrates high levels of job creation;

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

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

27 135.284. 1. The repeal and reenactment of sections 100.710[, and 100.840, [and 178.892,]
28 and the enactment of sections 135.276, 135.277, 135.279, 135.281, and 135.283 shall expire on
29 January 1, 2006, if no essential industry retention projects have been approved by the department of
30 economic development by December 31, 2005. If an essential industry retention project has been
31 approved by the department of economic development by December 31, 2005, the repeal and
32 reenactment of sections 100.710[, and 100.840, [and 178.892,] and the enactment of sections
33 135.276, 135.277, 135.279, 135.281, and 135.283 shall expire on January 1, 2020.

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

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1 section shall expire on January 1, 2020.

2 135.800. 1. The provisions of sections 135.800 to 135.830 shall be known and may be cited
3 as the "Tax Credit Accountability Act of 2004".

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

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

8 (2) "Agricultural tax credits", the agricultural product utilization contributor tax credit
9 created pursuant to section 348.430, the new generation cooperative incentive tax credit created
10 pursuant to section 348.432, the family farm breeding livestock loan tax credit created under section
11 348.505, the qualified beef tax credit created under section 135.679, and the wine and grape
12 production tax credit created pursuant to section 135.700;

13 (3) "All tax credit programs", or "any tax credit program", the tax credit programs included
14 in the definitions of agricultural tax credits, business recruitment tax credits, community
15 development tax credits, domestic and social tax credits, entrepreneurial tax credits, environmental
16 tax credits, financial and insurance tax credits, housing tax credits, redevelopment tax credits, and
17 training and educational tax credits;

18 (4) "Business recruitment tax credits", the business facility tax credit created pursuant to
19 sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits created pursuant to
20 sections 135.200 to 135.270, the business use incentives for large-scale development programs
21 created pursuant to sections 100.700 to 100.850, the development tax credits created pursuant to
22 sections 32.100 to 32.125, the rebuilding communities tax credit created pursuant to section 135.535,
23 the film production tax credit created pursuant to section 135.750, the enhanced enterprise zone
24 created pursuant to sections 135.950 to 135.975, and the Missouri quality jobs program created
25 pursuant to sections 620.1875 to 620.1900;

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

30 (6) "Domestic and social tax credits", the youth opportunities tax credit created pursuant to
31 section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic violence
32 created pursuant to section 135.550, the senior citizen or disabled person property tax credit created
33 pursuant to sections 135.010 to 135.035, the special needs adoption tax credit and children in crisis
34 tax credit created pursuant to sections 135.325 to 135.339, the maternity home tax credit created
35 pursuant to section 135.600, the surviving spouse tax credit created pursuant to section 135.090, the
36 residential treatment agency tax credit created pursuant to section 135.1150, the pregnancy resource
37 center tax credit created pursuant to section 135.630, the food pantry tax credit created pursuant to
38 section 135.647, the health care access fund tax credit created pursuant to section 135.575, the
39 residential dwelling access tax credit created pursuant to section 135.562, and the shared care tax
40 credit created pursuant to section 660.055;

41 (7) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections 135.400
42 to 135.429, the certified capital company tax credit created pursuant to sections 135.500 to 135.529,
43 the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise
44 creation tax credit created pursuant to sections 620.635 to 620.653, the research tax credit created
45 pursuant to section 620.1039, the small business incubator tax credit created pursuant to section
46 620.495, the guarantee fee tax credit created pursuant to section 135.766, and the new generation
47 cooperative tax credit created pursuant to sections 32.105 to 32.125;

48 (8) "Environmental tax credits", the charcoal producer tax credit created pursuant to section

1 135.313, the wood energy tax credit created pursuant to sections 135.300 to 135.311, and the
2 alternative fuel stations tax credit created pursuant to section 135.710;

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

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

12 (11) "Recipient", the individual or entity who is the original applicant for and who receives
13 proceeds from a tax credit program directly from the administering agency, the person or entity
14 responsible for the reporting requirements established in section 135.805;

15 (12) "Redevelopment tax credits", the historic preservation tax credit created pursuant to
16 sections 253.545 to 253.561, the brownfield redevelopment program tax credit created pursuant to
17 sections 447.700 to 447.718, the community development corporations tax credit created pursuant to
18 sections 135.400 to 135.430, the infrastructure tax credit created pursuant to subsection 6 of section
19 100.286, the bond guarantee tax credit created pursuant to section 100.297, the disabled access tax
20 credit created pursuant to section 135.490, the new markets tax credit created pursuant to section
21 135.680, and the distressed areas land assemblage tax credit created pursuant to section 99.1205;

22 (13) "Training and educational tax credits", the [community college] Missouri works new
23 jobs tax credit and Missouri works retained jobs credit created pursuant to sections [178.892 to
24 178.896] 620.800 to 620.809."; and
25

26 Further amend said bill, Page 102, Section 577.041, Line 138, by inserting after all of said section
27 and line the following:
28

29 "620.800. The following additional terms used in sections 620.800 to 620.809 shall mean:

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

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

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

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

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

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

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

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

46 (9) "Missouri works training program", the training program established under sections
47 620.800 to 620.809;

48 (10) "New capital investment", costs incurred by the qualified company at the project facility

1 after acceptance by the qualified company of the proposal for benefits from the department or the
 2 approval of the notice of intent, whichever occurs first, for real or personal property, that may
 3 include the value of finance or capital leases for real or personal property for the term of such lease
 4 at the project facility executed after acceptance by the qualified company of the proposal for benefits
 5 from the department or approval of the notice of intent;

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

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

16 (13) "Notice of intent", a form developed by the department, completed by the qualified
 17 company, and submitted to the department that states the qualified company's intent to request
 18 benefits under this program;

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

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

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

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

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

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

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

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

48 (f) Any company requesting benefits for retained jobs that has filed for or has publicly

1 announced its intention to file for bankruptcy protection. However, a company that has filed for or
 2 has publicly announced its intention to file for bankruptcy may be a qualified company provided that
 3 such company:

- 4 a. Certifies to the department that it plans to reorganize and not to liquidate; and
- 5 b. After its bankruptcy petition has been filed, it produces proof, in a form and at times
 6 satisfactory to the department, that it is not delinquent in filing any tax returns or making any
 7 payment due to the state of Missouri, including but not limited to all tax payments due after the filing
 8 of the bankruptcy petition and under the terms of the plan of reorganization.

9
 10 Any taxpayer who is awarded benefits under sections 620.800 to 620.809 and who files for
 11 bankruptcy under Chapter 7 of the United States Bankruptcy Code, Title 11 U.S.C., as amended shall
 12 immediately notify the department, shall forfeit such benefits, and shall repay the state an amount
 13 equal to any state tax credits already redeemed and any withholding taxes already retained;

- 14 (g) Educational services (NAICS sector 61);
- 15 (h) Religious organizations (NAICS industry group 8131);
- 16 (i) Public administration (NAICS sector 92);
- 17 (j) Ethanol distillation or production; or
- 18 (k) Biodiesel production.

19
 20 Notwithstanding any provision of this section to the contrary, the headquarters, administrative
 21 offices, or research and development facilities of an otherwise excluded business may qualify for
 22 benefits if the offices or facilities serve a multistate territory. In the event a national, state, or
 23 regional headquarters operation is not the predominant activity of a project facility, the jobs and
 24 investment of such operation shall be considered eligible for benefits under this section if the other
 25 requirements are satisfied;

26 (17) "Related company":

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

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

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

46 (20) "Retained jobs", the average number of full-time employees of a qualified company
 47 located at the project facility during each month for the calendar year preceding the year in which the
 48 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 workers;

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

12 (a) Training materials and supplies;

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

15 (c) Subcontracted services;

16 (d) On-the-job training;

17 (e) Training facilities and equipment;

18 (f) Skill assessment;

19 (g) Training project and curriculum development;

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

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

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

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

27 (l) Assessment and preselection tools;

28 (m) Publicity;

29 (n) Instructional services;

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

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

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

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

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

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

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

41 (e) On-the-job training;

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

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

45 (h) Contracted or professional services; and

46 (i) Issuance of certificates, when applicable.

47 620.803. 1. The department shall establish a "Missouri Works Training Program" to assist
 48 qualified companies in the training of employees in new jobs and the retraining or upgrading of skills

1 of full-time employees in retained jobs as provided in sections 620.800 to 620.809. The training
 2 program shall be funded through appropriations to the funds established under sections 620.806 and
 3 620.809. The department shall, to the maximum extent practicable, prioritize funding under the
 4 training program to assist qualified companies in targeted industries.

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

18 3. The department shall publish guidelines and may promulgate rules and regulations
 19 governing the training program. Any rule or portion of a rule, as that term is defined in section
 20 536.010, that is created under the authority delegated in this section shall become effective only if it
 21 complies with and is subject to all of the provisions of chapter 536 and, if applicable, section
 22 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
 23 general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
 24 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
 25 rule proposed or adopted after August 28, 2013, shall be invalid and void.

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

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

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

33 620.806. 1. The Missouri job development fund, formerly established in the state treasury
 34 by section 620.478, shall now be known as the "Missouri Works Job Development Fund" and shall
 35 be administered by the department for the training program. The fund shall consist of all moneys
 36 which may be appropriated to it by the general assembly and also any gifts, contributions, grants, or
 37 bequests received from federal, private or other sources, including, but not limited to, any block
 38 grant or other sources of funding relating to job training, school-to-work transition, welfare reform,
 39 vocational and technical training, housing, infrastructure, development, and human resource
 40 investment programs which may be provided by the federal government or other sources.

41 2. The department may provide financial assistance through the training program to qualified
 42 companies that create new jobs which will result in the need for training, or that make new capital
 43 investment relating directly to the retention of jobs in an amount at least five times greater than the
 44 amount of any financial assistance. Financial assistance may also be provided to a consortium of
 45 qualified companies organized to provide common training to the consortium members' employees.
 46 Funds in the Missouri works job development fund shall be appropriated, for financial assistance
 47 through the training program, by the general assembly to the department and shall be administered
 48 by a local educational agency certified by the department for such purpose. Except for

1 state-sponsored preemployment training, no qualified company shall receive more than fifty percent
 2 of its training program costs from the Missouri works job development fund. No funds shall be
 3 awarded or reimbursed to any qualified company for the training, retraining, or upgrading of skills of
 4 potential employees with the purpose of replacing or supplanting employees engaged in an
 5 authorized work stoppage. Upon approval by the department, training project costs, except the
 6 purchase of training equipment and training facilities, shall be eligible for reimbursement with funds
 7 from the Missouri works job development fund. Notwithstanding any provision of law to the
 8 contrary, no qualified company within a service industry shall be eligible for assistance under this
 9 subsection unless such qualified company provides services in interstate commerce, which shall
 10 mean that the qualified company derives a majority of its annual revenues from out of the state.

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

17 620.809. 1. The Missouri community college job training program fund, formerly
 18 established in the state treasury by section 178.896, shall now be known as the "Missouri Works
 19 Community College New Jobs Training Fund" and shall be administered by the department for the
 20 training program. The department of revenue shall credit to the fund, as received, all new jobs
 21 credits. The fund shall also consist of any gifts, contributions, grants, or bequests received from
 22 federal, private, or other sources. The general assembly, however, shall not provide for any transfer
 23 of general revenue funds into the fund. Moneys in the fund shall be disbursed to the department
 24 under regular appropriations by the general assembly. The department shall disburse such
 25 appropriated funds in a timely manner into the special funds established by community college
 26 districts for training projects, which funds shall be used to pay training project costs. Such
 27 disbursements shall be made to the special fund for each training project in the same proportion as
 28 the new jobs credit remitted by the qualified company participating in such project bears to the total
 29 new jobs credit from withholding remitted by all qualified companies participating in projects during
 30 the period for which the disbursement is made. All moneys remaining in the fund at the end of any
 31 fiscal year shall not lapse to the general revenue fund, as provided in section 33.080, but shall remain
 32 in the fund.

33 2. The Missouri community college job retention training program fund, formerly
 34 established in the state treasury by section 178.764, shall now be known as the "Missouri Works
 35 Community College Job Retention Training Fund" and shall be administered by the department for
 36 the Missouri works training program. The department of revenue shall credit to the fund, as
 37 received, all retained jobs credits. The fund shall also consist of any gifts, contributions, grants, or
 38 bequests received from federal, private, or other sources. The general assembly, however, shall not
 39 provide for any transfer of general revenue funds into the fund. Moneys in the fund shall be
 40 disbursed to the department under regular appropriations by the general assembly. The department
 41 shall disburse such appropriated funds in a timely manner into the special funds established by
 42 community college districts for projects, which funds shall be used to pay training program costs,
 43 including the principal, premium, and interest on certificates issued by the district to finance or
 44 refinance, in whole or in part, a project. Such disbursements by the department shall be made to the
 45 special fund for each project in the same proportion as the retained jobs credit from withholding
 46 remitted by the qualified company participating in such project bears to the total retained jobs credit
 47 from withholding remitted by qualified companies participating in projects during the period for
 48 which the disbursement is made. All moneys remaining in the fund at the end of any fiscal year shall

1 not lapse to the general revenue fund, as provided in section 33.080, but shall remain in the fund.

2 3. The department of revenue shall develop such forms as are necessary to demonstrate
 3 accurately each qualified company's new jobs credit paid into the Missouri works community college
 4 new jobs training fund or retained jobs credit paid into the Missouri works community college job
 5 retention training fund. The new or retained jobs credits shall be accounted as separate from the
 6 normal withholding tax paid to the department of revenue by the qualified company.
 7 Reimbursements made by all qualified companies to the Missouri works community college new
 8 jobs training fund and the Missouri works community college job retention training fund shall be no
 9 less than all allocations made by the department to all community college districts for all projects.
 10 The qualified company shall remit the amount of the new or retained jobs credit, as applicable, to the
 11 department of revenue in the same manner as provided in sections 143.191 to 143.265.

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

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

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

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

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

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

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

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

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

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

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

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

10 (a) Has made substantial investment in new technology requiring the upgrading of employee
 11 skills; or

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

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

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

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

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

33 (3) The community college district participating in a project shall establish a special fund for
 34 and in the name of the training project. All funds appropriated by the general assembly from the
 35 funds established under subsections 1 and 2 of this section and disbursed by the department for the
 36 training project and other amounts received by the district for training project costs as required by
 37 the agreement shall be deposited in the special fund. Amounts held in the special fund shall be used
 38 and disbursed by the district only to pay training project costs for such training project. The special
 39 fund may be divided into such accounts and subaccounts as shall be provided in the agreement, and
 40 amounts held therein may be invested in the same manner as the district's other funds;

41 (4) Any disbursement for training project costs received from the department under sections
 42 620.800 to 620.809 and deposited into the training project's special fund may be irrevocably pledged
 43 by a community college district for the payment of the principal, premium, and interest on the
 44 certificate issued by a community college district to finance or refinance, in whole or in part, such
 45 training project;

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

1 (6) An employee participating in a training project shall receive full credit under section
2 143.211 for the amount designated as a new or retained jobs credit;

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

6 7. To provide funds for the present payment of the training project costs of new or retained
7 jobs training project through the training program, a community college district may borrow money
8 and issue and sell certificates payable from a sufficient portion of the future receipts of payments
9 authorized by the agreement including disbursements from the Missouri works community college
10 new jobs training fund or the Missouri works community college job retention training fund, to the
11 special fund established by the district for each project. The total amount of outstanding certificates
12 sold by all community college districts shall not exceed the total amount authorized under law as of
13 January 1, 2013, unless an increased amount is authorized in writing by a majority of members of the
14 committee. The certificates shall be marketed through financial institutions authorized to do
15 business in Missouri. The receipts shall be pledged to the payment of principal of and interest on the
16 certificates. Certificates may be sold at public sale or at private sale at par, premium, or discount of
17 not less than ninety-five percent of the par value thereof, at the discretion of the board of trustees,
18 and may bear interest at such rate or rates as the board of trustees shall determine, notwithstanding
19 the provisions of section 108.170 to the contrary. However, the provisions of chapter 176 shall not
20 apply to the issuance of such certificates. Certificates may be issued with respect to a single project
21 or multiple projects and may contain terms or conditions as the board of trustees may provide by
22 resolution authorizing the issuance of the certificates.

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

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

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

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

48 12. The provisions of the new program authorized under sections 620.800 to 620.809 shall

1 sunset automatically on July 1, 2019, unless reauthorized by an act of the general assembly.

2 620.1881. 1. The department of economic development shall respond within thirty days to a
 3 company who provides a notice of intent with either an approval or a rejection of the notice of intent.
 4 The department shall give preference to qualified companies and projects targeted at an area of the
 5 state which has recently been classified as a disaster area by the federal government. Failure to
 6 respond on behalf of the department of economic development shall result in the notice of intent
 7 being deemed an approval for the purposes of this section. A qualified company who is provided an
 8 approval for a project shall be allowed a benefit as provided in this program in the amount and
 9 duration provided in this section. A qualified company may receive additional periods for
 10 subsequent new jobs at the same facility after the full initial period if the minimum thresholds are
 11 met as set forth in sections 620.1875 to 620.1890. There is no limit on the number of periods a
 12 qualified company may participate in the program, as long as the minimum thresholds are achieved
 13 and the qualified company provides the department with the required reporting and is in proper
 14 compliance for this program or other state programs. A qualified company may elect to file a notice
 15 of intent to start a new project period concurrent with an existing project period if the minimum
 16 thresholds are achieved and the qualified company provides the department with the required
 17 reporting and is in proper compliance for this program and other state programs; however, the
 18 qualified company may not receive any further benefit under the original approval for jobs created
 19 after the date of the new notice of intent, and any jobs created before the new notice of intent may
 20 not be included as new jobs for the purpose of benefit calculation in relation to the new approval.
 21 When a qualified company has filed and received approval of a notice of intent and subsequently
 22 files another notice of intent, the department shall apply the definition of project facility under
 23 subdivision (19) of section 620.1878 to the new notice of intent as well as all previously approved
 24 notices of intent and shall determine the application of the definitions of new job, new payroll,
 25 project facility base employment, and project facility base payroll accordingly.

26 2. Notwithstanding any provision of law to the contrary, any qualified company that is
 27 awarded benefits under this program may not simultaneously receive tax credits or exemptions under
 28 sections 135.100 to 135.150, sections 135.200 to 135.286, section 135.535, or sections 135.900 to
 29 135.906 at the same project facility. The benefits available to the company under any other state
 30 programs for which the company is eligible and which utilize withholding tax from the new jobs of
 31 the company must first be credited to the other state program before the withholding retention level
 32 applicable under the Missouri quality jobs act will begin to accrue. These other state programs
 33 include, but are not limited to, the [new] Missouri works jobs training program under sections
 34 [178.892 to 178.896] 620.800 to 620.809, [the job retention program under sections 178.760 to
 35 178.764,] the real property tax increment allocation redevelopment act, sections 99.800 to 99.865, or
 36 the Missouri downtown and rural economic stimulus act under sections 99.915 to 99.980. If any
 37 qualified company also participates in the [new] Missouri works jobs training program in sections
 38 [178.892 to 178.896] 620.800 to 620.809, the company shall retain no withholding tax, but the
 39 department shall issue a refundable tax credit for the full amount of benefit allowed under this
 40 subdivision. The calendar year annual maximum amount of tax credits which may be issued to a
 41 qualifying company that also participates in the new job training program shall be increased by an
 42 amount equivalent to the withholding tax retained by that company under the new jobs training
 43 program. However, if the combined benefits of the quality jobs program and the new jobs training
 44 program exceed the projected state benefit of the project, as determined by the department of
 45 economic development through a cost-benefit analysis, the increase in the maximum tax credits shall
 46 be limited to the amount that would not cause the combined benefits to exceed the projected state
 47 benefit. Any taxpayer who is awarded benefits under this program who knowingly hires individuals
 48 who are not allowed to work legally in the United States shall immediately forfeit such benefits and

1 shall repay the state an amount equal to any state tax credits already redeemed and any withholding
2 taxes already retained.

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

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

13 (2) Technology business projects: in exchange for the consideration provided by the new tax
14 revenues and other economic stimuli that will be generated by the new jobs created by the program,
15 a qualified company may retain an amount equal to a maximum of five percent of new payroll for a
16 period of five years from the date the required number of jobs were created from the withholding tax
17 of the new jobs that would otherwise be withheld and remitted by the qualified company under the
18 provisions of sections 143.191 to 143.265 if the average wage of the new payroll equals or exceeds
19 the county average wage. An additional one-half percent of new payroll may be added to the five
20 percent maximum if the average wage of the new payroll in any year exceeds one hundred twenty
21 percent of the county average wage in the county in which the project facility is located, plus an
22 additional one-half percent of new payroll may be added if the average wage of the new payroll in
23 any year exceeds one hundred forty percent of the average wage in the county in which the project
24 facility is located. The department shall issue a refundable tax credit for any difference between the
25 amount of benefit allowed under this subdivision and the amount of withholding tax retained by the
26 company, in the event the withholding tax is not sufficient to provide the entire amount of benefit
27 due to the qualified company under this subdivision;

28 (3) High impact projects: in exchange for the consideration provided by the new tax
29 revenues and other economic stimuli that will be generated by the new jobs created by the program,
30 a qualified company may retain an amount from the withholding tax of the new jobs that would
31 otherwise be withheld and remitted by the qualified company under the provisions of sections
32 143.191 to 143.265, equal to three percent of new payroll for a period of five years from the date the
33 required number of jobs were created if the average wage of the new payroll equals or exceeds the
34 county average wage of the county in which the project facility is located. For high-impact projects
35 in a facility located within two adjacent counties, the new payroll shall equal or exceed the higher
36 county average wage of the adjacent counties. The percentage of payroll allowed under this
37 subdivision shall be three and one-half percent of new payroll if the average wage of the new payroll
38 in any year exceeds one hundred twenty percent of the county average wage in the county in which
39 the project facility is located. The percentage of payroll allowed under this subdivision shall be four
40 percent of new payroll if the average wage of the new payroll in any year exceeds one hundred forty
41 percent of the county average wage in the county in which the project facility is located. An
42 additional one percent of new payroll may be added to these percentages if local incentives equal
43 between ten percent and twenty-four percent of the new direct local revenue; an additional two
44 percent of new payroll is added to these percentages if the local incentives equal between twenty-five
45 percent and forty-nine percent of the new direct local revenue; or an additional three percent of
46 payroll is added to these percentages if the local incentives equal fifty percent or more of the new
47 direct local revenue. The department shall issue a refundable tax credit for any difference between
48 the amount of benefit allowed under this subdivision and the amount of withholding tax retained by

1 the company, in the event the withholding tax is not sufficient to provide the entire amount of benefit
2 due to the qualified company under this subdivision;

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

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

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

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

18 (d) The qualified company in the project facility will cause to be invested a minimum of
19 seventy million dollars in new investment prior to the end of two years or will cause to be invested a
20 minimum of thirty million dollars in new investment prior to the end of two years and maintain an
21 annual payroll of at least seventy million dollars during each of the years for which a credit is
22 claimed; and

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

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

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

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

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

(d) All of the qualified company's and related companies' facilities are located in this state;
(e) The facilities at the primary business site in this state have been directly damaged by floodwater rising above the level of a five hundred year flood at least two years, but fewer than eight years, prior to the time application is made;

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

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

(h) In the years it receives tax credits under sections 620.1875 to 620.1890, the company cumulatively invests at least two million dollars in capital improvements in facilities and equipment located at such facilities that are not located within a five hundred year flood plain as designated by the Federal Emergency Management Agency, and amended from time to time. The amount of the small business job retention and flood survivor relief credit granted may be equal to up to one hundred percent of the amount of withholding tax generated by the full-time jobs at the project facility for a period of three years. The calendar year annual maximum amount of tax credit that may be issued to any qualified company for a small business job retention and survivor relief project shall be two hundred fifty thousand dollars per year, but the maximum amount may be increased up to five hundred thousand dollars if such action is proposed by the department and approved by the quality jobs advisory task force established in section 620.1887. In considering such a request, the task force shall rely on economic modeling and other information supplied by the department when requesting an increase in the limit on behalf of the small business job retention and flood survivor relief project. In no event shall the total amount of all tax credits issued for the entire small business job retention and flood survivor relief program under this subdivision exceed five hundred thousand dollars annually. Notwithstanding the provisions of this subdivision to the contrary, no tax credits shall be issued for small business job retention and flood survivor relief projects approved by the department after August 30, 2010.

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

5. The maximum calendar year annual tax credits issued for the entire program shall not exceed eighty million dollars. Notwithstanding any provision of law to the contrary, the maximum annual tax credits authorized under section 135.535 are hereby reduced from ten million dollars to

1 eight million dollars, with the balance of two million dollars transferred to this program. There shall
2 be no limit on the amount of withholding taxes that may be retained by approved companies under
3 this program.

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

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

26 10. Prior to the issuance of tax credits, the department shall verify through the department of
27 revenue, or any other state department, that the tax credit applicant does not owe any delinquent
28 income, sales, or use tax or interest or penalties on such taxes, or any delinquent fees or assessments
29 levied by any state department and through the department of insurance, financial institutions and
30 professional registration that the applicant does not owe any delinquent insurance taxes. Such
31 delinquency shall not affect the authorization of the application for such tax credits, except that at
32 issuance credits shall be first applied to the delinquency and any amount issued shall be reduced by
33 the applicant's tax delinquency. If the department of revenue or the department of insurance,
34 financial institutions and professional registration, or any other state department, concludes that a
35 taxpayer is delinquent after June fifteenth but before July first of any year and the application of tax
36 credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the
37 taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and
38 additions to tax shall be tolled. After applying all available credits toward a tax delinquency, the
39 administering agency shall notify the appropriate department and that department shall update the
40 amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all
41 insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the
42 applicant, subject to the restrictions of other provisions of law.

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

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

48 13. If any provision of sections 620.1875 to 620.1890 or application thereof to any person or

1 circumstance is held invalid, the invalidity shall not affect other provisions or application of these
 2 sections which can be given effect without the invalid provisions or application, and to this end, the
 3 provisions of sections 620.1875 to 620.1890 are hereby declared severable.

4 620.1910. 1. This section shall be known and may be cited as the "Manufacturing Jobs Act".

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

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

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

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

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

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

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

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

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

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

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

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

35 (a) Manufactures goods at a facility in Missouri;

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

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

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

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

- 1 (a) Attests to the department that it derives more than ten percent of the total annual sales of
 2 the company from sales to a qualified manufacturing company;
- 3 (b) Adds five or more new jobs;
- 4 (c) Has an average wage, as defined in section 135.950, for such new jobs that are equal to or
 5 exceed the lower of the county average wage for Missouri as determined by the department using
 6 NAICS industry classifications, but not lower than sixty percent of the statewide average wage; and
- 7 (d) Provides health insurance for all full-time jobs and pays at least fifty percent of the
 8 premiums of such insurance;
- 9 (13) "Retained job", the number of full-time jobs of persons employed by the qualified
 10 manufacturing company located at the facility that existed as of the last working day of the month
 11 immediately preceding the month in which notice of intent is submitted;
- 12 (14) "Statewide average wage", an amount equal to the quotient of the sum of the total gross
 13 wages paid for the corresponding four calendar quarters divided by the average annual employment
 14 for such four calendar quarters, which shall be computed using the Quarterly Census of Employment
 15 and Wages Data for All Private Ownership Businesses in Missouri, as published by the Bureau of
 16 Labor Statistics of the United States Department of Labor;
- 17 (15) "Withholding period", the seven- or ten-year period in which a qualified manufacturing
 18 company may receive benefits under this section;
- 19 (16) "Withholding tax", the same meaning as such term is defined in section 620.1878.
- 20 3. The department shall respond within thirty days to a qualified manufacturing company or
 21 a qualified supplier who provides a notice of intent with either an approval or a rejection of the
 22 notice of intent. Failure to respond on behalf of the department shall result in the notice of intent
 23 being deemed an approval for the purposes of this section.
- 24 4. A qualified manufacturing company that manufactures a new product may, upon the
 25 department's approval of a notice of intent and the execution of an agreement that meets the
 26 requirements of subsection 9 of this section, but no earlier than January 1, 2012, retain one hundred
 27 percent of the withholding tax from full-time jobs at the facility for a period of ten years. A
 28 qualified manufacturing company that modifies or expands the manufacture of an existing product
 29 may, upon the department's approval of a notice of intent and the execution of an agreement that
 30 meets the requirements of subsection 9 of this section, but no earlier than January 1, 2012, retain
 31 fifty percent of the withholding tax from full-time jobs at the facility for a period of seven years.
 32 Except as otherwise allowed under subsection 7 of this section, the commencement of the
 33 withholding period may be delayed by no more than twenty-four months after execution of the
 34 agreement at the option of the qualified manufacturing company. Such qualified manufacturing
 35 company shall be eligible for participation in the Missouri quality jobs program in sections 620.1875
 36 to 620.1890 for any new jobs for which it does not retain withholding tax under this section,
 37 provided all qualifications for such program are met.
- 38 5. A qualified supplier may, upon approval of a notice of intent by the department, retain all
 39 withholding tax from new jobs for a period of three years from the date of approval of the notice of
 40 intent or for a period of five years if the supplier pays wages for the new jobs equal to or greater than
 41 one hundred twenty percent of county average wage. Notwithstanding any other provision of law to
 42 the contrary, a qualified supplier that is awarded benefits under this section shall not receive any tax
 43 credit or exemption or be entitled to retain withholding under sections 100.700 to 100.850, sections
 44 135.100 to 135.150, sections 135.200 to 135.286, section 135.535, sections 135.900 to 135.906,
 45 sections 135.950 to 135.970, or section 620.1881 for the same jobs.
- 46 6. Notwithstanding any other provision of law to the contrary, the maximum amount of
 47 withholding tax that may be retained by any one qualified manufacturing company under this section
 48 shall not exceed ten million dollars per calendar year. The aggregate amount of withholding tax that

1 may be retained by all qualified manufacturing companies under this section shall not exceed fifteen
2 million dollars per calendar year.

3 7. Notwithstanding any other provision of law to the contrary, any qualified manufacturing
4 company that is awarded benefits under this section shall not simultaneously receive tax credits or
5 exemptions under sections 100.700 to 100.850, sections 135.100 to 135.150, sections 135.200 to
6 135.286, section 135.535, or sections 135.900 to 135.906 for the jobs created or retained or capital
7 improvement which qualified for benefits under this section. The benefits available to the qualified
8 manufacturing company under any other state programs for which the qualified manufacturing
9 company is eligible and which utilize withholding tax from the jobs at the facility shall first be
10 credited to the other state program before the applicable withholding period for benefits provided
11 under this section shall begin. These other state programs include, but are not limited to, the [new]
12 Missouri works jobs training program under sections [178.892 to 178.896] 620.800 to 620.809, [the
13 job retention program under sections 178.760 to 178.764,] the real property tax increment allocation
14 redevelopment act under sections 99.800 to 99.865, or the Missouri downtown and rural economic
15 stimulus act under sections 99.915 to 99.980. If any qualified manufacturing company also
16 participates in the [new] Missouri works jobs training program in sections [178.892 to 178.896]
17 620.800 to 620.809, such qualified manufacturing company shall not retain any withholding tax that
18 has already been allocated for use in the new jobs training program. Any qualified manufacturing
19 company or qualified supplier that is awarded benefits under this program and knowingly hires
20 individuals who are not allowed to work legally in the United States shall immediately forfeit such
21 benefits and shall repay the state an amount equal to any withholding taxes already retained.
22 Subsection 5 of section 285.530 shall not apply to qualified manufacturing companies or qualified
23 suppliers which are awarded benefits under this program.

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

32 9. Within six months of completion of a notice of intent required under this section, the
33 qualified manufacturing company shall enter into an agreement with the department that
34 memorializes the content of the notice of intent, the requirements of this section, and the
35 consequences for failing to meet such requirements, which shall include the following:

36 (1) If the amount of capital investment made by the qualified manufacturing company is not
37 made within the two-year period provided for such investment, the qualified manufacturing
38 company shall immediately cease retaining any withholding tax with respect to jobs at the facility
39 and it shall forfeit all rights to retain withholding tax for the remainder of the withholding period. In
40 addition, the qualified manufacturing company shall repay any amounts of withholding tax retained
41 plus interest of five percent per annum. However, in the event that such capital investment shortfall
42 is due to economic conditions beyond the control of the qualified manufacturing company, the
43 director may, at the qualified manufacturing company's request, suspend rather than terminate its
44 privilege to retain withholding tax under this section for up to three years. Any such suspension
45 shall extend the withholding period by the same amount of time. No more than one such suspension
46 shall be granted to a qualified manufacturing company;

47 (2) If the qualified manufacturing company discontinues the manufacturing of the new
48 product and does not replace it with a subsequent or additional new product manufactured at the

1 facility at any time during the withholding period, the qualified manufacturing company shall
 2 immediately cease retaining any withholding tax with respect to jobs at that facility and it shall
 3 forfeit all rights to retain withholding tax for the remainder of the withholding period.

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

9 11. Under section 23.253 of the Missouri sunset act:

10 (1) The provisions of the new program authorized under this section shall automatically
 11 sunset October 12, 2016, unless reauthorized by an act of the general assembly; and

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

14 (3) This section shall terminate on September first of the calendar year immediately
 15 following the calendar year in which the program authorized under this section is sunset."; and
 16

17 Further amend said bill, Page 102, Section 64.205, Line 2, by inserting after all of said section and
 18 line the following:

19 "[178.760. As used in sections 178.760 to 178.764, the following terms mean:

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

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

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

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

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

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

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

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

46 (9) "Program costs", all necessary and incidental costs of providing program
 47 services, including payment of the principal, premium, and interest on
 48

certificates, including capitalized interest, issued to finance a project, funding and maintenance of a debt service reserve fund to secure such certificates and wages, salaries and benefits of employees participating in on-the-job training;

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

(a) Retained jobs training;

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

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

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

(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

- 1 b. Be located in a border county of the state and represent a potential risk of
 2 relocation from the state; or
 3 c. Be determined to represent a substantial risk of relocation from the state by
 4 the director of the department of economic development;
 5 (16) "Total training costs", costs of training, including supplies, wages and
 6 benefits of instructors, subcontracted services, on-the-job training, training
 7 facilities, equipment, skill assessment, and all program services excluding
 8 issuance of certificates.]
 9

10 [178.761. A community college district, with the approval of the department
 11 of economic development in consultation with the office of administration,
 12 may enter into an agreement to establish a project and provide program
 13 services to an employer. As soon as possible after initial contact between a
 14 community college district and a potential employer regarding the possibility
 15 of entering into an agreement, the district shall inform the division of
 16 workforce development of the department of economic development and the
 17 office of administration about the potential project. The division of workforce
 18 development shall evaluate the proposed project within the overall job training
 19 efforts of the state to ensure that the project will not duplicate other job
 20 training programs. The department of economic development shall have
 21 fourteen days from receipt of the application to approve or disapprove
 22 projects. If no response is received by the community college within fourteen
 23 days, the projects are approved. Any project that is disapproved must be in
 24 writing stating the reasons for the disapproval. If an agreement is entered
 25 into, the district and the employer shall notify the department of revenue
 26 within fifteen calendar days. An agreement may provide, but is not limited to:
 27 (1) Payment of program costs, including deferred costs, which may be paid
 28 from one or a combination of the following sources:
 29 (a) Funds appropriated by the general assembly from the Missouri
 30 community college job retention program fund and disbursed by the division
 31 of workforce development in respect of retained jobs credit from withholding
 32 to be received or derived from retained employment resulting from the
 33 project;
 34 (b) Tuition, student fees, or special charges fixed by the board of trustees to
 35 defray program costs in whole or in part;
 36 (c) Guarantee of payments to be received under paragraph (a) or (b) of this
 37 subdivision;
 38 (2) Payment of program costs shall not be deferred for a period longer than
 39 ten years if program costs do not exceed five hundred thousand dollars, or
 40 eight years if program costs exceed five hundred thousand dollars from the
 41 date of commencement of the project;
 42 (3) Costs of on-the-job training for employees shall include wages or salaries
 43 of participating employees. Payments for on-the-job training shall not exceed
 44 the average of fifty percent of the total percent of the total wages paid by the
 45 employer to each participant during the period of training. Payment for
 46 on-the-job training may continue for up to six months from the date of the
 47 employer's capital investment;
 48 (4) A provision which fixes the minimum amount of retained jobs credit from

1 withholding, or tuition and fee payments which shall be paid for program
2 costs;

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

10
11 [178.762. If an agreement provides that all or part of program costs are to
12 be met by receipt of retained jobs credit from withholding, such retained jobs
13 credit from withholding shall be determined and paid as follows:

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

16 (2) A portion of the total payments made by the employer under section
17 143.221 shall be designated as the retained jobs credit from withholding.
18 Such portion shall be an amount equal to two and one-half percent of the gross
19 wages paid by the employer for each of the first one hundred jobs included in
20 the project and one and one-half percent of the gross wages paid by the
21 employer for each of the remaining jobs included in the project. If business or
22 employment conditions cause the amount of the retained jobs credit from
23 withholding to be less than the amount projected in the agreement for any time
24 period, then other withholding tax paid by the employer under section 143.221
25 shall be credited to the Missouri community college retained job training fund
26 by the amount of such difference. The employer shall remit the amount of the
27 retained jobs credit to the department of revenue in the manner prescribed in
28 section 178.764. When all program costs, including the principal, premium,
29 and interest on the certificates have been paid, the employer credits shall
30 cease;

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

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

48 (5) The employer shall certify to the department of revenue that the credit

1 from withholding is in accordance with an agreement and shall provide other
2 information the department may require;

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

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

10
11 [178.763. 1. To provide funds for the present payment of the costs of retained
12 jobs training programs, a community college district may borrow money and
13 issue and sell certificates payable from a sufficient portion of the future
14 receipts of payments authorized by the agreement including disbursements
15 from the Missouri community college job retention training program to the
16 special fund established by the district for each project. The total amount of
17 outstanding certificates sold by all community college districts shall not
18 exceed fifteen million dollars, unless an increased amount is authorized in
19 writing by a majority of members of the Missouri job training joint legislative
20 oversight committee. The certificates shall be marketed through financial
21 institutions authorized to do business in Missouri.

22 The receipts shall be pledged to the payment of principal of and interest on the
23 certificates. Certificates may be sold at public sale or at private sale at par,
24 premium, or discount of not less than ninety-five percent of the par value
25 thereof, at the discretion of the board of trustees, and may bear interest at such
26 rate or rates as the board of trustees shall determine, notwithstanding the
27 provisions of section 108.170 to the contrary. However, chapter 176 does not
28 apply to the issuance of these certificates. Certificates may be issued with
29 respect to a single project or multiple projects and may contain terms or
30 conditions as the board of trustees may provide by resolution authorizing the
31 issuance of the certificates.

32 2. Certificates issued to refund other certificates may be sold at public sale or
33 at private sale as provided in this section with the proceeds from the sale to be
34 used for the payment of the certificates being refunded. The refunding
35 certificates may be exchanged in payment and discharge of the certificates
36 being refunded, in installments at different times or an entire issue or series at
37 one time. Refunding certificates may be sold or exchanged at any time on,
38 before, or after the maturity of the outstanding certificates to be refunded.
39 They may be issued for the purpose of refunding a like, greater, or lesser
40 principal amount of certificates and may bear a higher, lower, or equivalent
41 rate of interest than the certificates being renewed or refunded.

42 3. Before certificates are issued, the board of trustees shall publish once a
43 notice of its intention to issue the certificates, stating the amount, the purpose,
44 and the project or projects for which the certificates are to be issued. A person
45 may, within fifteen days after the publication of the notice, by action in the
46 circuit court of a county in the district, appeal the decision of the board of
47 trustees to issue the certificates. The action of the board of trustees in
48 determining to issue the certificates is final and conclusive unless the circuit

1 court finds that the board of trustees has exceeded its legal authority. An
 2 action shall not be brought which questions the legality of the certificates, the
 3 power of the board of trustees to issue the certificates, the effectiveness of any
 4 proceedings relating to the authorization of the project, or the authorization
 5 and issuance of the certificates from and after fifteen days from the
 6 publication of the notice of intention to issue.

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

10 5. Certificates issued under this section shall not be deemed to be an
 11 indebtedness of the state or the community college district or of any other
 12 political subdivision of the state, and the principal and interest on such
 13 certificates shall be payable only from the sources provided in subdivision (1)
 14 of section 178.761 which are pledged in the agreement.

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

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

25
 26 [178.764. 1. There is hereby established within the state treasury a special
 27 fund, to be known as the "Missouri Community College Job Retention
 28 Training Program Fund", to be administered by the division of workforce
 29 development. The department of revenue shall credit to the community
 30 college job retention training program fund, as received, all retained jobs
 31 credit from withholding remitted by employers pursuant to section 178.762.
 32 The fund shall also consist of any gifts, contributions, grants, or bequests
 33 received from federal, private, or other sources. The general assembly,
 34 however, shall not provide for any transfer of general revenue funds into the
 35 community college job retention training program fund. Moneys in the
 36 Missouri community college job retention training program fund shall be
 37 disbursed to the division of workforce development pursuant to regular
 38 appropriations by the general assembly. The division shall disburse such
 39 appropriated funds in a timely manner into the special funds established by
 40 community college districts for projects, which funds shall be used to pay
 41 program costs, including the principal, premium, and interest on certificates
 42 issued by the district to finance or refinance, in whole or in part, a project.
 43 Such disbursements by the division of workforce development shall be made
 44 to the special fund for each project in the same proportion as the retained jobs
 45 credit from withholding remitted by the employer participating in such project
 46 bears to the total retained jobs credit from withholding remitted by all
 47 employers participating in projects during the period for which the
 48 disbursement is made. Moneys for retained jobs training programs established

under sections 178.760 to 178.764 shall be obtained from appropriations made by the general assembly from the Missouri community college job retention training program fund. All moneys remaining in the Missouri community college job retention 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 retention training program fund.

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

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

- (1) "Agreement", the agreement, between an employer and a community college district, concerning a project. An agreement may be for a period not to exceed ten years when the program services associated with a project are not in excess of five hundred thousand dollars. For a project where associated program costs are greater than five hundred thousand dollars, the agreement may not exceed a period of eight years. No agreement shall be entered into between an employer and a community college district which involves the training of potential employees with the purpose of replacing or supplanting employees engaged in an authorized work stoppage;
- (2) "Board of trustees", the board of trustees of a community college district;
- (3) "Certificate", industrial new jobs training certificates issued pursuant to section 178.895;
- (4) "Date of commencement of the project", the date of the agreement;
- (5) "Employee", the person employed in a new job;
- (6) "Employer", the person providing new jobs in conjunction with a project;
- (7) "Essential industry", a business that otherwise meets the definition of industry but instead of creating new jobs maintains existing jobs. To be an essential industry, the business must have maintained at least two thousand jobs each year for a period of four years preceding the year in which application for the program authorized by sections 178.892 to 178.896 is made and must be located in a home rule city with more than twenty-six thousand but less than twenty-seven thousand inhabitants located in any county with a charter form of government and with more than one million inhabitants;
- (8) "Existing job", a job in an essential industry that pays wages or salary greater than the average of the county in which the project will be located;
- (9) "Industry", a business located within the state of Missouri which enters

1 into an agreement with a community college district and which is engaged in
 2 interstate or intrastate commerce for the purpose of manufacturing,
 3 processing, or assembling products, conducting research and development, or
 4 providing services in interstate commerce, but excluding retail services.
 5 "Industry" does not include a business which closes or substantially reduces its
 6 operation in one area of the state and relocates substantially the same
 7 operation in another area of the state. This does not prohibit a business from
 8 expanding its operations in another area of the state provided that existing
 9 operations of a similar nature are not closed or substantially reduced;
 10 (10) "New job", a job in a new or expanding industry not including jobs of
 11 recalled workers, or replacement jobs or other jobs that formerly existed in the
 12 industry in the state. For an essential industry, an existing job shall be
 13 considered a new job for the purposes of the new job training programs;
 14 (11) "New jobs credit from withholding", the credit as provided in section
 15 178.894;
 16 (12) "New jobs training program" or "program", the project or projects
 17 established by a community college district for the creation of jobs by
 18 providing education and training of workers for new jobs for new or
 19 expanding industry in the state;
 20 (13) "Program costs", all necessary and incidental costs of providing program
 21 services including payment of the principal of, premium, if any, and interest
 22 on certificates, including capitalized interest, issued to finance a project,
 23 funding and maintenance of a debt service reserve fund to secure such
 24 certificates and wages, salaries and benefits of employees participating in
 25 on-the-job training;
 26 (14) "Program services" includes, but is not limited to, the following:
 27 (a) New jobs training;
 28 (b) Adult basic education and job-related instruction;
 29 (c) Vocational and skill-assessment services and testing;
 30 (d) Training facilities, equipment, materials, and supplies;
 31 (e) On-the-job training;
 32 (f) Administrative expenses equal to fifteen percent of the total training costs;
 33 (g) Subcontracted services with state institutions of higher education, private
 34 colleges or universities, or other federal, state, or local agencies;
 35 (h) Contracted or professional services; and (i) Issuance of certificates;
 36 (15) "Project", a training arrangement which is the subject of an agreement
 37 entered into between the community college district and an employer to
 38 provide program services;
 39 (16) "Total training costs", costs of training, including supplies, wages and
 40 benefits of instructors, subcontracted services, on-the-job training, training
 41 facilities, equipment, skill assessment and all program services excluding
 42 issuance of certificates.]

43
 44 [178.893. A community college district, with the approval of the department
 45 of economic development in consultation with the office of administration,
 46 may enter into an agreement to establish a project and provide program
 47 services to an employer. As soon as possible after initial contact between a
 48 community college district and a potential employer regarding the possibility

of entering into an agreement, the district shall inform the division of job development and training of the department of economic development and the office of administration about the potential project. The division of job development and training shall evaluate the proposed project within the overall job training efforts of the state to ensure that the project will not duplicate other job training programs. The department of economic development shall have fourteen days from receipt of the application to approve or disapprove projects. If no response is received by the community college within fourteen days the projects are approved. Any project that is disapproved must be in writing stating the reasons for the disapproval. If an agreement is entered into, the district and the employer shall notify the department of revenue within fifteen calendar days. An agreement may provide, but is not limited to:

(1) Payment of program costs, including deferred costs, which may be paid from 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

1 the employees in the new jobs;

2 (2) A portion of the total payments made by the employer pursuant to section
3 143.221 shall be designated as the new jobs credit from withholding. Such
4 portion shall be an amount equal to two and one-half percent of the gross
5 wages paid by the employer for each of the first one hundred jobs included in
6 the project and one and one-half percent of the gross wages paid by the
7 employer for each of the remaining jobs included in the project. If business or
8 employment conditions cause the amount of the new jobs credit from
9 withholding to be less than the amount projected in the agreement for any time
10 period, then other withholding tax paid by the employer pursuant to section
11 143.221 shall be credited to the Missouri community college job training fund
12 by the amount of such difference. The employer shall remit the amount of the
13 new jobs credit to the department of revenue in the manner prescribed in
14 section 178.896. When all program costs, including the principal of,
15 premium, if any, and interest on the certificates have been paid, the employer
16 credits shall cease;

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

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

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

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

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

44
45 [178.895. 1. To provide funds for the present payment of the costs of new
46 jobs training programs, a community college district may borrow money and
47 issue and sell certificates payable from a sufficient portion of the future
48 receipts of payments authorized by the agreement including disbursements

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

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

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

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

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

48 6. The department of economic development shall coordinate the new jobs

1 training program, and may promulgate rules that districts will use in
 2 developing projects with new and expanding industrial new jobs training
 3 proposals which shall include rules providing for the coordination of such
 4 proposals with the service delivery areas established in the state to administer
 5 federal funds pursuant to the federal Job Training Partnership Act. No rule or
 6 portion of a rule promulgated under the authority of sections 178.892 to
 7 178.896 shall become effective unless it has been promulgated pursuant to the
 8 provisions of chapter 536. All rulemaking authority delegated prior to June
 9 27, 1997, is of no force and effect and repealed; however, nothing in this
 10 section shall be interpreted to repeal or affect the validity of any rule filed or
 11 adopted prior to June 27, 1997, if such rule complied with the provisions of
 12 chapter 536. The provisions of this section and chapter 536 are nonseverable
 13 and if any of the powers vested with the general assembly pursuant to chapter
 14 536, including the ability to review, to delay the effective date, or to
 15 disapprove and annul a rule or portion of a rule, are subsequently held
 16 unconstitutional, then the purported grant of rulemaking authority and any
 17 rule so proposed and contained in the order of rulemaking shall be invalid and
 18 void.

19 7. No community college district may sell certificates as described in this
 20 section after July 1, 2018.]

21
 22 [178.896. 1. There is hereby established within the state treasury a special
 23 fund, to be known as the "Missouri Community College Job Training Program
 24 Fund", to be administered by the division of job development and training.
 25 The department of revenue shall credit to the community college job training
 26 program fund, as received, all new jobs credit from withholding remitted by
 27 employers pursuant to section 178.894. The fund shall also consist of any
 28 gifts, contributions, grants or bequests received from federal, private or other
 29 sources. The general assembly, however, shall not provide for any transfer of
 30 general revenue funds into the community college job training program fund.
 31 Moneys in the Missouri community college job training program fund shall be
 32 disbursed to the division of job development and training pursuant to regular
 33 appropriations by the general assembly. The division shall disburse such
 34 appropriated funds in a timely manner into the special funds established by
 35 community college districts for projects, which funds shall be used to pay
 36 program costs, including the principal of, premium, if any, and interest on
 37 certificates issued by the district to finance or refinance, in whole or in part, a
 38 project. Such disbursements by the division of job development and training
 39 shall be made to the special fund for each project in the same proportion as the
 40 new jobs credit from withholding remitted by the employer participating in
 41 such project bears to the total new jobs credit from withholding remitted by all
 42 employers participating in projects during the period for which the
 43 disbursement is made. Moneys for new jobs training programs established
 44 under the provisions of sections 178.892 to 178.896 shall be obtained from
 45 appropriations made by the general assembly from the Missouri community
 46 college job training program fund. All moneys remaining in the Missouri
 47 community college job training program fund at the end of any fiscal year
 48 shall not lapse to the general revenue fund, as provided in section 33.080, but

1 shall remain in the Missouri community college job training program fund.

2 2. The department of revenue shall develop such forms as are necessary to
3 demonstrate accurately each employer's new jobs credit from withholding
4 paid into the Missouri community college job training program fund. The
5 new jobs credit from withholding shall be accounted as separate from the
6 normal withholding tax paid to the department of revenue by the employer.
7 Reimbursements made by all employers to the Missouri community college
8 job training program fund shall be no less than all allocations made by the
9 division of job development and training to all community college districts for
10 all projects. The employer shall remit the amount of the new job credit to the
11 department of revenue in the same manner as provided in sections 143.191 to
12 143.265.

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

14
15 [620.470. As used in sections 620.470 to 620.481, unless the context clearly
16 requires otherwise, the following terms mean:

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

18 (2) "Fund", the Missouri job development fund as established by section
19 620.478;

20 (3) "Industry", an entity the objective of which is to supply a service or the
21 objective of which is the commercial production and sale of an article of trade
22 or commerce. The term includes a consortium of such entities organized for
23 the purpose of providing for common training to the member entities'
24 employees, provided that the consortium as a whole meets the requirements
25 for participation in this program;

26 (4) "Manufacturing", the making or processing of raw materials into a
27 finished product, especially by means of large-scale machines of industry.]

28
29 [620.472. 1. The department shall establish a new or expanding industry
30 training program, the purpose of which is to provide assistance for new or
31 expanding industries for the training, retraining or upgrading of the skills of
32 potential employees. Training may include preemployment training, and
33 services may include analysis of the specified training needs for such
34 company, development of training plans, and provision of training through
35 qualified training staff. Such program may fund in-plant training analysis,
36 curriculum development, assessment and preselection tools, publicity for the
37 program, instructional services, rental of instructional facilities with necessary
38 utilities, access to equipment and supplies, other necessary services, overall
39 program direction, and an adequate staff to carry out an effective training
40 program. In addition, the program may fund a coordinated transportation
41 program for trainings if the training can be more effectively provided outside
42 the community where the jobs are to be located. In-plant training analysis
43 shall include fees for professionals and necessary travel and expenses. Such
44 program may also provide assistance in the locating of skilled employees and
45 in the locating of additional sources of job training funds. Such program shall
46 be operated with appropriations made by the general assembly from the fund.

47 2. Assistance under the new or expanding industry training program may be
48 available only for industries who certify to the department that their

1 investments relate directly to a projected increase in employment which will
 2 result in the need for training of newly hired employees or the retraining or
 3 upgrading of the skills of existing employees for new jobs created by the new
 4 or expanding industry's investment.

5 3. The department shall issue rules and regulations governing the awarding of
 6 funds administered through the new or expanding industry training program.
 7 When promulgating these rules and regulations, the department shall consider
 8 such factors as the potential number of new permanent jobs to be created, the
 9 amount of private sector investment in new facilities and equipment, the
 10 significance of state funding to the industry's decision to locate or expand in
 11 Missouri, the economic need of the affected community, and the importance
 12 of the industry to the economic development of Missouri.]

13
 14 [620.474. 1. The department shall establish a basic industry retraining
 15 program, the purpose of which is to provide assistance for industries in
 16 Missouri for the retraining and upgrading of employees' skills which are
 17 required to support new investment. Such program shall be operated with
 18 appropriations made by the general assembly from the fund.

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

22 3. The department shall issue rules and regulations governing the awarding of
 23 funds administered through the basic industry retraining fund. When
 24 promulgating these rules and regulations, the department shall consider such
 25 factors as the number of jobs in jeopardy of being lost if retraining does not
 26 occur, the amount of private sector investment in new facilities and
 27 equipment, the ratio of jobs retained versus investment, the cost of normal,
 28 ongoing training required for the industry, the economic need of the affected
 29 community, and the importance of the industry to the economic development
 30 of Missouri.]

31
 32 [620.475. 1. The department shall establish an industry quality and
 33 productivity improvement program to help industries and businesses evaluate
 34 and enhance quality and productivity, and to encourage the private sector to
 35 develop long-range goals to improve quality and productivity and improve the
 36 competitive position of private businesses. The quality and productivity
 37 improvement program shall include seminars, workshops and short courses on
 38 subjects such as long-range planning, new management techniques, automated
 39 manufacturing, innovative uses of new materials and the latest philosophies of
 40 management and quality improvement. The program shall be available to
 41 existing Missouri manufacturing, distribution and service businesses.

42 2. The department may develop quality and productivity improvement centers
 43 at university and community college campuses throughout the state as the
 44 demand and need is determined. The department shall have the authority to
 45 contract with individuals who possess particular knowledge, ability and
 46 expertise in the various subjects which may be essential to the program's
 47 goals. Seminars, workshops, short courses and specific not for credit classes
 48 shall be developed on and off campus for personnel engaged in

1 manufacturing, distribution and service businesses. At the discretion of the
 2 department, the University of Missouri and Lincoln University extension
 3 services, the continuing education offices of the regional universities and
 4 community colleges may be used for the promotion and coordination of the
 5 off-campus courses that are offered.

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

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

10 (2) The wages of instructors;

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

13 (4) Travel directly related to the program;

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

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

17 4. No industry receiving assistance under the industry quality and
 18 productivity improvement program shall be reimbursed for more than fifty
 19 percent of the total costs of its participation in the program.]

20
 21 [620.476. Activities eligible for reimbursement by funds administered
 22 through the new or expanding industry program and the basic industry
 23 retraining program shall include: the wages of instructors, who may or may
 24 not be employees of the industry; training development costs, including the
 25 cost of training of instructors; training materials and supplies, including the
 26 purchase of packaged training programs when appropriate; travel directly
 27 related to the training program; tuition payments to third-party training
 28 providers and to the industry; teaching and assistance provided by educational
 29 institutions in the state of Missouri; on-the-job training; and the leasing, but
 30 not the purchase, of training equipment and space.]

31
 32 [620.478. 1. There is hereby established in the state treasury a special fund to
 33 be known as the "Missouri Job Development Fund". The fund shall consist of
 34 all moneys which may be appropriated to it by the general assembly and also
 35 any gifts, contributions, grants or bequests received from federal, private or
 36 other sources. Appropriations made from the fund shall be for the purpose of
 37 providing contractual services through the department of elementary and
 38 secondary education for vocational related training or retraining provided by
 39 public or private training institutions within Missouri; and for contracted
 40 services through the department of economic development for vocational
 41 related training or retraining provided by public or private training institutions
 42 located outside of Missouri; and for vocational related training or retraining
 43 provided on site, within Missouri, by any proprietorship, partnership or
 44 corporate entity. Except for state-sponsored preemployment training, no
 45 applicant shall receive more than fifty percent of its project training or
 46 retraining costs from the development fund. Moneys to operate the new or
 47 expanding industry training program, the basic industry retraining program,
 48 the industry quality and productivity improvement program and assistance to

1 community college business and technology centers shall be obtained from
2 appropriations made by the general assembly from the fund. No funds shall
3 be awarded or reimbursed to any industry for the training, retraining or
4 upgrading of skills of potential employees with the purpose of replacing or
5 supplanting employees engaged in an authorized work stoppage.

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

11
12 [620.479. The department is authorized to contract with other entities,
13 including businesses, industries, other state agencies and the political
14 subdivisions of the state, for the purpose of carrying out the provisions of
15 sections 620.470 to 620.481.]

16
17 [620.480. To efficiently carry out the responsibilities of the division of job
18 development and training and to improve job training program coordination,
19 the commissioner of administration shall authorize the division to directly
20 negotiate with and contract for job training and related services with
21 administrative entities designated pursuant to the requirements of the Job
22 Training Partnership Act and any subsequent amendments and any other
23 agencies or entities which may be designated to administer job training and
24 related services pursuant to any succeeding federal or state legislative or
25 regulatory requirements.]

26
27 [620.481. There is hereby created the "Missouri Job Training Joint
28 Legislative Oversight Committee". The committee shall consist of three
29 members of the Missouri senate appointed by the president pro tem of the
30 senate; three members of the house of representatives appointed by the
31 speaker of the house. No more than two of the members of the senate and two
32 of the members of the house of representatives shall be from the same political
33 party. Members of the Missouri job training joint legislative oversight
34 committee shall report to the governor, the president pro tem of the senate and
35 the speaker of the house of representatives on all assistance to industries under
36 the provisions of sections 620.470 to 620.481 provided during the preceding
37 fiscal year and the customized job training program administered by the
38 department of elementary and secondary education. The report of the
39 committee shall be delivered no later than October first of each year. The
40 director of the department of economic development shall report to the
41 committee such information as the committee may deem necessary for its
42 annual report. Members of the committee shall receive no compensation in
43 addition to their salary as members of the general assembly, but may receive
44 their necessary expenses while attending the meetings of the committee, to be
45 paid out of the joint contingent fund.]

46
47 [620.482. 1. The department may provide assistance, through appropriations
48 made from the Missouri job development fund, to business and technology

1 centers. Such assistance may not include the lending of the state's credit for
2 the payment of any liability of the fund. Such centers may be established by
3 Missouri community colleges, or a state-owned postsecondary technical
4 college, to provide business and training services in disciplines which shall
5 include, but not be limited to, environmental health and safety, industrial
6 electrical technology, machine tool technology, industrial management and
7 technology, computer consulting and computer-aided drafting, microcomputer
8 training and telecommunications training.

9 2. The department of economic development shall promulgate rules and
10 regulations as are necessary to implement the provisions of sections 620.470
11 to 620.482. No rule or portion of a rule promulgated under the authority of
12 sections 620.470 to 620.482 shall become effective unless it has been
13 promulgated pursuant to the provisions of section 536.024.]"; and
14

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