

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Committee Substitute for Senate Bill No. 184, Page 7, Section 620.803, Line 28,
2 by inserting after the word "created," the following:

3 "the potential number of new minority jobs created"; and
4

5 Further amend said bill, Page 17, Section 620.809, Line 253, by inserting after said section and line
6 the following:
7

8 620.2005. As used in sections 620.2000 to 620.2020, the following terms mean:

9 (1) "Average wage", the new payroll divided by the number of new jobs, or the payroll of
10 the retained jobs divided by the number of retained jobs;

11 (2) "Commencement of operations", the starting date for the qualified company's first new
12 employee, which shall be no later than twelve months from the date of the approval;

13 (3) "Contractor", a person, employer, or business entity that enters into an agreement to
14 perform any service or work or to provide a certain product in exchange for valuable consideration.
15 This definition shall include but not be limited to a general contractor, subcontractor, independent
16 contractor, contract employee, project manager, or a recruiting or staffing entity;

17 [~~(3)~~] (4) "County average wage", the average wages in each county as determined by the
18 department for the most recently completed full calendar year. However, if the computed county
19 average wage is above the statewide average wage, the statewide average wage shall be deemed the
20 county average wage for such county for the purpose of determining eligibility. The department
21 shall publish the county average wage for each county at least annually. Notwithstanding the
22 provisions of this subdivision to the contrary, for any qualified company that in conjunction with
23 their project is relocating employees from a Missouri county with a higher county average wage, the
24 company shall obtain the endorsement of the governing body of the community from which jobs are
25 being relocated or the county average wage for their project shall be the county average wage for the
26 county from which the employees are being relocated;

27 [~~(4)~~] (5) "Department", the Missouri department of economic development;

28 [~~(5)~~] (6) "Director", the director of the department of economic development;

29 [~~(6)~~] (7) "Employee", a person employed by a qualified company, excluding:

30 (a) Owners of the qualified company unless the qualified company is participating in an
31 employee stock ownership plan; or

32 (b) Owners of a noncontrolling interest in stock of a qualified company that is publicly
33 traded;

34 [~~(7)~~] (8) "Existing Missouri business", a qualified company that, for the ten-year period
35 preceding submission of a notice of intent to the department, had a physical location in Missouri and
36 full-time employees who routinely perform job duties within Missouri;

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1 ~~[(8)]~~ (9) "Full-time employee", an employee of the qualified company that is scheduled to
 2 work an average of at least thirty-five hours per week for a twelve-month period, and one for which
 3 the qualified company offers health insurance and pays at least fifty percent of such insurance
 4 premiums. An employee that spends less than fifty percent of the employee's work time at the
 5 facility shall be considered to be located at a facility if the employee receives his or her directions
 6 and control from that facility, is on the facility's payroll, one hundred percent of the employee's
 7 income from such employment is Missouri income, and the employee is paid at or above the
 8 applicable percentage of the county average wage;

9 ~~(9)~~ (10) "Infrastructure projects", highways, roads, streets, bridges, sewers, traffic control
 10 systems and devices, water distribution and supply systems, curbing, sidewalks, storm water and
 11 drainage systems, broadband internet infrastructure, and any other similar public improvements, but
 12 in no case shall infrastructure projects include private structures;

13 ~~[(10)]~~ (11) "Local incentives", the present value of the dollar amount of direct benefit
 14 received by a qualified company for a project facility from one or more local political subdivisions,
 15 but this term shall not include loans or other funds provided to the qualified company that shall be
 16 repaid by the qualified company to the political subdivision;

17 ~~[(10)]~~ (12) "NAICS" or "NAICS industry classification", the classification provided by the
 18 most recent edition of the North American Industry Classification System as prepared by the
 19 Executive Office of the President, Office of Management and Budget;

20 ~~[(11)]~~ (13) "New capital investment", shall include costs incurred by the qualified company
 21 at the project facility after acceptance by the qualified company of the proposal for benefits from the
 22 department or the approval notice of intent, whichever occurs first, for real or personal property, and
 23 may include the value of finance or capital leases for real or personal property for the term of such
 24 lease at the project facility executed after acceptance by the qualified company of the proposal for
 25 benefits from the department or the approval of the notice of intent;

26 ~~[(12)]~~ (14) "New direct local revenue", the present value of the dollar amount of direct net
 27 new tax revenues of the local political subdivisions likely to be produced by the project over a ten-
 28 year period as calculated by the department, excluding local earnings tax, and net new utility
 29 revenues, provided the local incentives include a discount or other direct incentives from utilities
 30 owned or operated by the political subdivision;

31 ~~[(13)]~~ (15) "New job", the number of full-time employees located at the project facility that
 32 exceeds the project facility base employment less any decrease in the number of full-time
 33 employees at related facilities below the related facility base employment. No job that was created
 34 prior to the date of the notice of intent shall be deemed a new job;

35 ~~[(14)]~~ (16) "New payroll", the amount of wages paid for all new jobs, located at the project
 36 facility during the qualified company's tax year that exceeds the project facility base payroll;

37 ~~[(15)]~~ (17) "Notice of intent", a form developed by the department and available online,
 38 completed by the qualified company, and submitted to the department stating the qualified
 39 company's intent to request benefits under this program. The notice of intent shall be accompanied
 40 with a detailed plan by the qualifying company to make good faith efforts to employ, at a minimum,
 41 commensurate with the percentage of minority populations in the state of Missouri, as reported in
 42 the previous decennial census, the following: racial minorities, contractors who are racial minorities,
 43 and contractors that, in turn, employ at a minimum racial minorities commensurate with the
 44 percentage of minority populations in the state of Missouri, as reported in the previous decennial
 45 census. At a minimum, such plan shall include monitoring the effectiveness of outreach and
 46 recruitment strategies in attracting diverse applicants and linking with different or additional referral
 47 sources in the event that recruitment efforts fail to produce a diverse pipeline of applicants;

48 ~~[(16)]~~ (18) "Percent of local incentives", the amount of local incentives divided by the
 49 amount of new direct local revenue;

1 ~~[(17)]~~ (19) "Program", the Missouri works program established in sections 620.2000 to
2 620.2020;

3 ~~[(18)]~~ (20) "Project facility", the building or buildings used by a qualified company at which
4 new or retained jobs and any new capital investment are or will be located. A project facility may
5 include separate buildings located within sixty miles of each other such that their purpose and
6 operations are interrelated; provided that where the buildings making up the project facility are not
7 located within the same county, the average wage of the new payroll shall exceed the applicable
8 percentage of the highest county average wage among the counties in which the buildings are
9 located. Upon approval by the department, a subsequent project facility may be designated if the
10 qualified company demonstrates a need to relocate to the subsequent project facility at any time
11 during the project period;

12 ~~[(19)]~~ (21) "Project facility base employment", the greater of the number of full-time
13 employees located at the project facility on the date of the notice of intent or, for the twelve-month
14 period prior to the date of the notice of intent, the average number of full-time employees located at
15 the project facility. In the event the project facility has not been in operation for a full twelve-month
16 period, the average number of full-time employees for the number of months the project facility has
17 been in operation prior to the date of the notice of intent;

18 ~~[(20)]~~ (22) "Project facility base payroll", the annualized payroll for the project facility base
19 employment or the total amount of wages paid by the qualified company to full-time employees of
20 the qualified company located at the project facility in the twelve months prior to the notice of
21 intent. For purposes of calculating the benefits under this program, the amount of base payroll shall
22 increase each year based on an appropriate measure, as determined by the department;

23 ~~[(21)]~~ (23) "Project period", the time period within which benefits are awarded to a qualified
24 company or within which the qualified company is obligated to perform under an agreement with
25 the department, whichever is greater;

26 ~~[(22)]~~ (24) "Projected net fiscal benefit", the total fiscal benefit to the state less any state
27 benefits offered to the qualified company, as determined by the department;

28 ~~[(23)]~~ (25) "Qualified company", a firm, partnership, joint venture, association, private or
29 public corporation whether organized for profit or not, or headquarters of such entity registered to
30 do business in Missouri that is the owner or operator of a project facility, certifies that it offers
31 health insurance to all full-time employees of all facilities located in this state, and certifies that it
32 pays at least fifty percent of such insurance premiums. For the purposes of sections 620.2000 to
33 620.2020, the term "qualified company" shall not include:

- 34 (a) Gambling establishments (NAICS industry group 7132);
- 35 (b) Store front consumer-based retail trade establishments (under NAICS sectors 44 and 45),
36 except with respect to any company headquartered in this state with a majority of its full-time
37 employees engaged in operations not within the NAICS codes specified in this subdivision;
- 38 (c) Food and drinking places (NAICS subsector 722);
- 39 (d) Public utilities (NAICS 221 including water and sewer services);
- 40 (e) Any company that is delinquent in the payment of any nonprotested taxes or any other
41 amounts due the state or federal government or any other political subdivision of this state;
- 42 (f) Any company requesting benefits for retained jobs that has filed for or has publicly
43 announced its intention to file for bankruptcy protection. However, a company that has filed for or
44 has publicly announced its intention to file for bankruptcy may be a qualified company provided
45 that such company:

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

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

1 filing of the bankruptcy petition and under the terms of the plan of reorganization. Any taxpayer
 2 who is awarded benefits under this subsection and who files for bankruptcy under Chapter 7 of the
 3 United States Bankruptcy Code, Title 11 U.S.C., shall immediately notify the department and shall
 4 forfeit such benefits and shall repay the state an amount equal to any state tax credits already
 5 redeemed and any withholding taxes already retained;

- 6 (g) Educational services (NAICS sector 61);
- 7 (h) Religious organizations (NAICS industry group 8131);
- 8 (i) Public administration (NAICS sector 92);
- 9 (j) Ethanol distillation or production;
- 10 (k) Biodiesel production; or
- 11 (l) Health care and social services (NAICS sector 62).

12
 13 Notwithstanding any provision of this section to the contrary, the headquarters, administrative
 14 offices, or research and development facilities of an otherwise excluded business may qualify for
 15 benefits if the offices or facilities serve a multistate territory. In the event a national, state, or
 16 regional headquarters operation is not the predominant activity of a project facility, the jobs and
 17 investment of such operation shall be considered eligible for benefits under this section if the other
 18 requirements are satisfied;

19 ~~[(24)]~~ (26) "Related company", shall mean:

- 20 (a) A corporation, partnership, trust, or association controlled by the qualified company;
- 21 (b) An individual, corporation, partnership, trust, or association in control of the qualified
 22 company; or
- 23 (c) Corporations, partnerships, trusts or associations controlled by an individual,
 24 corporation, partnership, trust, or association in control of the qualified company. As used in this
 25 paragraph, "control of a qualified company" shall mean:
- 26 a. Ownership, directly or indirectly, of stock possessing at least fifty percent of the total
 27 combined voting power of all classes of stock entitled to vote in the case of a qualified company that
 28 is a corporation;
- 29 b. Ownership of at least fifty percent of the capital or profits interest in such qualified
 30 company if it is a partnership or association;
- 31 c. Ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the
 32 principal or income of such qualified company if it is a trust, and ownership shall be determined as
 33 provided in Section 318 of the Internal Revenue Code of 1986, as amended;

34 ~~[(25)]~~ (27) "Related facility", a facility operated by the qualified company or a related
 35 company located in this state that is directly related to the operations of the project facility or in
 36 which operations substantially similar to the operations of the project facility are performed;

37 ~~[(26)]~~ (28) "Related facility base employment", the greater of the number of full-time
 38 employees located at all related facilities on the date of the notice of intent or, for the twelve-month
 39 period prior to the date of the notice of intent, the average number of full-time employees located at
 40 all related facilities of the qualified company or a related company located in this state;

41 ~~[(27)]~~ (29) "Related facility base payroll", the annualized payroll of the related facility base
 42 payroll or the total amount of taxable wages paid by the qualified company to full-time employees
 43 of the qualified company located at a related facility in the twelve months prior to the filing of the
 44 notice of intent. For purposes of calculating the benefits under this program, the amount of related
 45 facility base payroll shall increase each year based on an appropriate measure, as determined by the
 46 department;

47 ~~[(28)]~~ (30) "Rural area", a county in Missouri with a population less than seventy-five
 48 thousand or that does not contain an individual city with a population greater than fifty thousand
 49 according to the most recent federal decennial census;

1 ~~[(29)]~~ (31) "Tax credits", tax credits issued by the department to offset the state taxes
 2 imposed by chapters 143 and 148, or which may be sold or refunded as provided for in this
 3 program;

4 ~~[(30)]~~ (32) "Withholding tax", the state tax imposed by sections 143.191 to 143.265. For
 5 purposes of this program, the withholding tax shall be computed using a schedule as determined by
 6 the department based on average wages; and

7 ~~[(31)]~~ (33) This section is subject to the provisions of section 196.1127.

8 620.2020. 1. The department shall respond to a written request, by or on behalf of a
 9 qualified company, for a proposed benefit award under the provisions of this program within five
 10 business days of receipt of such request. Such response shall contain either a proposal of benefits
 11 for the qualified company, or a written response refusing to provide such a proposal and stating the
 12 reasons for such refusal. A qualified company that intends to seek benefits under the program shall
 13 submit to the department a notice of intent. The department shall respond within thirty days to a
 14 notice of intent with an approval or a rejection, provided that the department may withhold approval
 15 or provide a contingent approval until it is satisfied that proper documentation of eligibility has been
 16 provided. The department shall certify or reject the qualifying company's plan outlined in their
 17 notice of intent as satisfying good faith efforts made to employ, at a minimum, commensurate with
 18 the percentage of minority populations in the state of Missouri, as reported in the previous decennial
 19 census, the following: racial minorities, contractors who are racial minorities, and contractors that,
 20 in turn, employ at a minimum racial minorities commensurate with the percentage of minority
 21 populations in the state of Missouri, as reported in the previous decennial census. Failure to respond
 22 on behalf of the department shall result in the notice of intent being deemed approved. A qualified
 23 company receiving approval for program benefits may receive additional benefits for subsequent
 24 new jobs at the same facility after the full initial project period if the applicable minimum job
 25 requirements are met. There shall be no limit on the number of project periods a qualified company
 26 may participate in the program, and a qualified company may elect to file a notice of intent to begin
 27 a new project period concurrent with an existing project period if the applicable minimum job
 28 requirements are achieved, the qualified company provides the department with the required annual
 29 reporting, and the qualified company is in compliance with this program and any other state
 30 programs in which the qualified company is currently or has previously participated. However, the
 31 qualified company shall not receive any further program benefits under the original approval for any
 32 new jobs created after the date of the new notice of intent, and any jobs created before the new
 33 notice of intent shall not be included as new jobs for purposes of the benefit calculation for the new
 34 approval. When a qualified company has filed and received approval of a notice of intent and
 35 subsequently files another notice of intent, the department shall apply the definition of project
 36 facility under subdivision (19) of section 620.2005 to the new notice of intent as well as all
 37 previously approved notices of intent and shall determine the application of the definitions of new
 38 job, new payroll, project facility base employment, and project facility base payroll accordingly.

39 2. Notwithstanding any provision of law to the contrary, the benefits available to the
 40 qualified company under any other state programs for which the company is eligible and which
 41 utilize withholding tax from the new or retained jobs of the company shall first be credited to the
 42 other state program before the withholding retention level applicable under this program will begin
 43 to accrue. If any qualified company also participates in a job training program utilizing withholding
 44 tax, the company shall retain no withholding tax under this program, but the department shall issue a
 45 refundable tax credit for the full amount of benefit allowed under this program. The calendar year
 46 annual maximum amount of tax credits which may be issued to a qualifying company that also
 47 participates in a job training program shall be increased by an amount equivalent to the withholding
 48 tax retained by that company under a jobs training program.

49 3. A qualified company receiving benefits under this program shall provide an annual report

of the number of jobs, along with minority jobs created or retained, and such other information as may be required by the department to document the basis for program benefits available no later than ninety days prior to the end of the qualified company's tax year immediately following the tax year for which the benefits provided under the program are attributed. In such annual report, if the average wage is below the applicable percentage of the county average wage, the qualified company has not maintained the employee insurance as required, if the department after a review determines the qualifying company fails to satisfy other aspects of their notice of intent, including failure to make good faith efforts to employ, at a minimum, commensurate with the percentage of minority populations in the state of Missouri, as reported in the previous decennial census, the following: racial minorities, contractors who are racial minorities, and contractors that, in turn, employ at a minimum racial minorities commensurate with the percentage of minority populations in the state of Missouri, as reported in the previous decennial census, or if the number of jobs is below the number required, the qualified company shall not receive tax credits or retain the withholding tax for the balance of the project period. Failure to timely file the annual report required under this section shall result in the forfeiture of tax credits attributable to the year for which the reporting was required and a recapture of withholding taxes retained by the qualified company during such year.

4. The department may withhold the approval of any benefits under this program until it is satisfied that proper documentation has been provided, and shall reduce the benefits to reflect any reduction in full-time employees or payroll. Upon approval by the department, the qualified company may begin the retention of the withholding taxes when it reaches the required number of jobs and the average wage meets or exceeds the applicable percentage of county average wage. Tax credits, if any, may be issued upon satisfaction by the department that the qualified company has exceeded the applicable percentage of county average wage and the required number of jobs; provided that, tax credits awarded under subsection 6 of section 620.2010 may be issued following the qualified company's acceptance of the department's proposal and pursuant to the requirements set forth in the written agreement between the department and the qualified company under subsection 3 of section 620.2010.

5. Any qualified company approved for benefits under this program shall provide to the department, upon request, any and all information and records reasonably required to monitor compliance with program requirements. This program shall be considered a business recruitment tax credit under subdivision (4) of subsection 2 of section 135.800, and any qualified company approved for benefits under this program shall be subject to the provisions of sections 135.800 to 135.830.

6. Any taxpayer who is awarded benefits under this program who knowingly hires individuals who are not allowed to work legally in the United States shall immediately forfeit such benefits and shall repay the state an amount equal to any state tax credits already redeemed and any withholding taxes already retained.

7. (1) The maximum amount of tax credits that may be authorized under this program for any fiscal year shall be limited as follows, less the amount of any tax credits previously obligated for that fiscal year under any of the tax credit programs referenced in subsection ~~[13]~~ 14 of this section:

~~[(1)]~~ (a) For the fiscal year beginning on July 1, 2013, but ending on or before June 30, 2014, no more than one hundred six million dollars in tax credits may be authorized;

~~[(2)]~~ (b) For the fiscal year beginning on July 1, 2014, but ending on or before June 30, 2015, no more than one hundred eleven million dollars in tax credits may be authorized; ~~[and]~~

~~[(3)]~~ (c) For ~~any~~ the fiscal year beginning on or after July 1, 2015, but ending on or before June 30, 2020, no more than one hundred sixteen million dollars in tax credits may be authorized for each fiscal year; and

(d) For all fiscal years beginning on or after July 1, 2020, no more than one hundred six

1 million dollars in tax credits may be authorized for each fiscal year. The provisions of this
 2 paragraph shall not apply to tax credits issued to qualified companies under a notice of intent filed
 3 prior to July 1, 2020.

4 (2) For all fiscal years beginning on or after July 1, 2020, in addition to the amount of tax
 5 credits that may be authorized under paragraph (d) of subdivision (1) of this subsection, an
 6 additional ten million dollars in tax credits may be authorized for each fiscal year, provided that
 7 such tax credits shall only be authorized for the purpose of the completion of infrastructure projects
 8 directly connected with the creation or retention of jobs under the provisions of sections 620.2000 to
 9 620.2020.

10 8. For all fiscal years beginning on or after July 1, 2020, the maximum total amount of
 11 withholding tax that may be authorized for retention under the provisions of sections 620.2000 to
 12 620.2020 by qualified companies with a project facility base employment of at least fifty shall not
 13 exceed seventy-five million dollars for each fiscal year. The provisions of this subsection shall not
 14 apply to withholding tax authorized for retention by qualified companies with a project facility base
 15 employment of less than fifty.

16 9. For tax credits for the creation of new jobs under section 620.2010, the department shall
 17 allocate the annual tax credits based on the date of the approval, reserving such tax credits based on
 18 the department's best estimate of new jobs and new payroll of the project, and any other applicable
 19 factors in determining the amount of benefits available to the qualified company under this program;
 20 provided that, the department may reserve up to twenty-one and one-half percent of the maximum
 21 annual amount of tax credits that may be authorized under subsection 7 of this section for award
 22 under subsection 6 of section 620.2010. However, the annual issuance of tax credits shall be subject
 23 to annual verification of actual payroll by the department. Any authorization of tax credits shall
 24 expire if, within two years from the date of commencement of operations, or approval if applicable,
 25 the qualified company has failed to meet the applicable minimum job requirements. The qualified
 26 company may retain authorized amounts from the withholding tax under the project once the
 27 applicable minimum job requirements have been met for the duration of the project period. No
 28 benefits shall be provided under this program until the qualified company meets the applicable
 29 minimum new job requirements or, for benefits awarded under subsection 6 of section 620.2010,
 30 until the qualified company has satisfied the requirements set forth in the written agreement between
 31 the department and the qualified company under subsection 3 of section 620.2010. In the event the
 32 qualified company does not meet the applicable minimum new job requirements, the qualified
 33 company may submit a new notice of intent or the department may provide a new approval for a
 34 new project of the qualified company at the project facility or other facilities.

35 [9-] 10. Tax credits provided under this program may be claimed against taxes otherwise
 36 imposed by chapters 143 and 148, and may not be carried forward, but shall be claimed within one
 37 year of the close of the taxable year for which they were issued. Tax credits provided under this
 38 program may be transferred, sold, or assigned by filing a notarized endorsement thereof with the
 39 department that names the transferee, the amount of tax credit transferred, and the value received for
 40 the credit, as well as any other information reasonably requested by the department. For a qualified
 41 company with flow-through tax treatment to its members, partners, or shareholders, the tax credit
 42 shall be allowed to members, partners, or shareholders in proportion to their share of ownership on
 43 the last day of the qualified company's tax period.

44 [10-] 11. Prior to the issuance of tax credits or the qualified company beginning to retain
 45 withholding taxes, the department shall verify through the department of revenue and any other
 46 applicable state department that the tax credit applicant does not owe any delinquent income, sales,
 47 or use tax or interest or penalties on such taxes, or any delinquent fees or assessments levied by any
 48 state department and through the department of insurance, financial institutions and professional
 49 registration that the applicant does not owe any delinquent insurance taxes or other fees. Such

delinquency shall not affect the approval, except that any tax credits issued shall be first applied to the delinquency and any amount issued shall be reduced by the applicant's tax delinquency. If the department of revenue, the department of insurance, financial institutions and professional registration, or any other state department concludes that a taxpayer is delinquent after June fifteenth but before July first of any year and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits toward a tax delinquency, the administering agency shall notify the appropriate department and that department shall update the amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions of other provisions of law.

~~[44.]~~ 12. The director of revenue shall issue a refund to the qualified company to the extent that the amount of tax credits allowed under this program exceeds the amount of the qualified company's tax liability under chapter 143 or 148.

~~[42.]~~ 13. An employee of a qualified company shall receive full credit for the amount of tax withheld as provided in section 143.211.

~~[43.]~~ 14. Notwithstanding any provision of law to the contrary, beginning August 28, 2013, no new benefits shall be authorized for any project that had not received from the department a proposal or approval for such benefits prior to August 28, 2013, under the development tax credit program created under sections 32.100 to 32.125, the rebuilding communities tax credit program created under section 135.535, the enhanced enterprise zone tax credit program created under sections 135.950 to 135.973, and the Missouri quality jobs program created under sections 620.1875 to 620.1890. The provisions of this subsection shall not be construed to limit or impair the ability of any administering agency to authorize or issue benefits for any project that had received an approval or a proposal from the department under any of the programs referenced in this subsection prior to August 28, 2013, or the ability of any taxpayer to redeem any such tax credits or to retain any withholding tax under an approval issued prior to that date. The provisions of this subsection shall not be construed to limit or in any way impair the ability of any governing authority to provide any local abatement or designate a new zone under the enhanced enterprise zone program created by sections 135.950 to 135.963. Notwithstanding any provision of law to the contrary, no qualified company that is awarded benefits under this program shall:

(1) Simultaneously receive benefits under the programs referenced in this subsection at the same capital investment; or

(2) Receive benefits under the provisions of section 620.1910 for the same jobs.

~~[44.]~~ 15. If any provision of sections 620.2000 to 620.2020 or application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of these sections which can be given effect without the invalid provisions or application, and to this end, the provisions of sections 620.2000 to 620.2020 are hereby declared severable.

~~[45.]~~ 16. By no later than January 1, 2014, and the first day of each calendar quarter thereafter, the department shall present a quarterly report to the general assembly detailing the benefits authorized under this program during the immediately preceding calendar quarter to the extent such information may be disclosed under state and federal law. The report shall include, at a minimum:

(1) A list of all approved and disapproved applicants for each tax credit;

(2) A list of the aggregate amount of new or retained jobs that are directly attributable to the tax credits authorized;

(3) A statement of the aggregate amount of new capital investment directly attributable to the tax credits authorized;

1 (4) Documentation of the estimated net state fiscal benefit for each authorized project and,
2 to the extent available, the actual benefit realized upon completion of such project or activity; and

3 (5) The department's response time for each request for a proposed benefit award under this
4 program.

5 ~~[46.]~~ 17. The department may adopt such rules, statements of policy, procedures, forms, and
6 guidelines as may be necessary to carry out the provisions of sections 620.2000 to 620.2020. Any
7 rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority
8 delegated in this section shall become effective only if it complies with and is subject to all of the
9 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
10 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to
11 review, to delay the effective date, or to disapprove and annul a rule are subsequently held
12 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
13 August 28, 2013, shall be invalid and void.

14 ~~[47.]~~ 18. Under section 23.253 of the Missouri sunset act:

15 (1) The provisions of the program authorized under sections 620.2000 to 620.2020 shall be
16 reauthorized as of August 28, 2018, and shall expire on August 28, 2030; and

17 (2) If such program is reauthorized, the program authorized under this section shall
18 automatically sunset twelve years after the effective date of this reauthorization of sections 620.2000
19 to 620.2020; and

20 (3) Sections 620.2000 to 620.2020 shall terminate on September first of the calendar year
21 immediately following the calendar year in which the program authorized under sections 620.2000
22 to 620.2020 is sunset."; and

23
24 Further amend said bill by amending the title, enacting clause, and intersectional references
25 accordingly.