

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed

**SS#3 HCS HB 268**

entitled:

---

---

**AN ACT**

To amend chapter 620, RSMo, by adding thereto seven new sections relating to the regulatory sandbox act.

---

---

With SA 1, SA 2, SA 3, SA 4 & SA 5

In which the concurrence of the House is respectfully requested.

Respectfully,

*Kristina Martin*

Kristina Martin  
Secretary of the Senate

RECEIVED  
MAY 09 2023  
CHIEF CLERK

SENATE AMENDMENT NO. 1Offered by Eigel of 23Amend <sup>#3</sup> SS/HCS/House Bill No. 268, Page 18, Section 135.1350, Line 168,

2 by inserting after all of said line the following:

3 "137.115. 1. All other laws to the contrary  
 4 notwithstanding, the assessor or the assessor's deputies in  
 5 all counties of this state including the City of St. Louis  
 6 shall annually make a list of all real and tangible personal  
 7 property taxable in the assessor's city, county, town or  
 8 district. Except as otherwise provided in subsection 3 of  
 9 this section and section 137.078, for all calendar years  
 10 ending on or before December 31, 2023, the assessor shall  
 11 annually assess all personal property at thirty-three and  
 12 one-third percent of its true value in money as of January  
 13 first of each calendar year. Except as otherwise provided  
 14 in subsection 3 of this section and section 137.078, for all  
 15 calendar years beginning on or after January 1, 2024, the  
 16 assessor shall annually assess all personal property at  
 17 thirty-two and eight-tenths percent of its true value in  
 18 money as of January first of each calendar year. The  
 19 assessor shall annually assess all real property, including  
 20 any new construction and improvements to real property, and  
 21 possessory interests in real property at the percent of its  
 22 true value in money set in subsection 5 of this section.  
 23 The true value in money of any possessory interest in real  
 24 property in subclass (3), where such real property is on or  
 25 lies within the ultimate airport boundary as shown by a  
 26 federal airport layout plan, as defined by 14 CFR 151.5, of

Offered 5/5/23

Adopted 5/5/23

27 a commercial airport having a FAR Part 139 certification and  
28 owned by a political subdivision, shall be the otherwise  
29 applicable true value in money of any such possessory  
30 interest in real property, less the total dollar amount of  
31 costs paid by a party, other than the political subdivision,  
32 towards any new construction or improvements on such real  
33 property completed after January 1, 2008, and which are  
34 included in the above-mentioned possessory interest,  
35 regardless of the year in which such costs were incurred or  
36 whether such costs were considered in any prior year. The  
37 assessor shall annually assess all real property in the  
38 following manner: new assessed values shall be determined as  
39 of January first of each odd-numbered year and shall be  
40 entered in the assessor's books; those same assessed values  
41 shall apply in the following even-numbered year, except for  
42 new construction and property improvements which shall be  
43 valued as though they had been completed as of January first  
44 of the preceding odd-numbered year. The assessor may call  
45 at the office, place of doing business, or residence of each  
46 person required by this chapter to list property, and  
47 require the person to make a correct statement of all  
48 taxable tangible personal property owned by the person or  
49 under his or her care, charge or management, taxable in the  
50 county. On or before January first of each even-numbered  
51 year, the assessor shall prepare and submit a two-year  
52 assessment maintenance plan to the county governing body and  
53 the state tax commission for their respective approval or  
54 modification. The county governing body shall approve and  
55 forward such plan or its alternative to the plan to the  
56 state tax commission by February first. If the county  
57 governing body fails to forward the plan or its alternative  
58 to the plan to the state tax commission by February first,  
59 the assessor's plan shall be considered approved by the

60 county governing body. If the state tax commission fails to  
61 approve a plan and if the state tax commission and the  
62 assessor and the governing body of the county involved are  
63 unable to resolve the differences, in order to receive state  
64 cost-share funds outlined in section 137.750, the county or  
65 the assessor shall petition the administrative hearing  
66 commission, by May first, to decide all matters in dispute  
67 regarding the assessment maintenance plan. Upon agreement  
68 of the parties, the matter may be stayed while the parties  
69 proceed with mediation or arbitration upon terms agreed to  
70 by the parties. The final decision of the administrative  
71 hearing commission shall be subject to judicial review in  
72 the circuit court of the county involved. In the event a  
73 valuation of subclass (1) real property within any county  
74 with a charter form of government, or within a city not  
75 within a county, is made by a computer, computer-assisted  
76 method or a computer program, the burden of proof, supported  
77 by clear, convincing and cogent evidence to sustain such  
78 valuation, shall be on the assessor at any hearing or  
79 appeal. In any such county, unless the assessor proves  
80 otherwise, there shall be a presumption that the assessment  
81 was made by a computer, computer-assisted method or a  
82 computer program. Such evidence shall include, but shall  
83 not be limited to, the following:

84 (1) The findings of the assessor based on an appraisal  
85 of the property by generally accepted appraisal techniques;  
86 and

87 (2) The purchase prices from sales of at least three  
88 comparable properties and the address or location thereof.  
89 As used in this subdivision, the word "comparable" means  
90 that:

91 (a) Such sale was closed at a date relevant to the  
92 property valuation; and

93           (b) Such properties are not more than one mile from  
94 the site of the disputed property, except where no similar  
95 properties exist within one mile of the disputed property,  
96 the nearest comparable property shall be used. Such  
97 property shall be within five hundred square feet in size of  
98 the disputed property, and resemble the disputed property in  
99 age, floor plan, number of rooms, and other relevant  
100 characteristics.

101           2. Assessors in each county of this state and the City  
102 of St. Louis may send personal property assessment forms  
103 through the mail.

104           3. The following items of personal property shall each  
105 constitute separate subclasses of tangible personal property  
106 and shall be assessed and valued for the purposes of  
107 taxation at the following percentages of their true value in  
108 money:

109           (1) Grain and other agricultural crops in an  
110 unmanufactured condition, one-half of one percent;

111           (2) Livestock, twelve percent;

112           (3) Farm machinery, twelve percent;

113           (4) Motor vehicles which are eligible for registration  
114 as and are registered as historic motor vehicles pursuant to  
115 section 301.131 and aircraft which are at least twenty-five  
116 years old and which are used solely for noncommercial  
117 purposes and are operated less than two hundred hours per  
118 year or aircraft that are home built from a kit, five  
119 percent;

120           (5) Poultry, twelve percent; and

121           (6) Tools and equipment used for pollution control and  
122 tools and equipment used in retooling for the purpose of  
123 introducing new product lines or used for making  
124 improvements to existing products by any company which is  
125 located in a state enterprise zone and which is identified

126 by any standard industrial classification number cited in  
127 subdivision (7) of section 135.200, twenty-five percent.

128 4. The person listing the property shall enter a true  
129 and correct statement of the property, in a printed blank  
130 prepared for that purpose. The statement, after being  
131 filled out, shall be signed and either affirmed or sworn to  
132 as provided in section 137.155. The list shall then be  
133 delivered to the assessor.

134 5. (1) All subclasses of real property, as such  
135 subclasses are established in Section 4(b) of Article X of  
136 the Missouri Constitution and defined in section 137.016,  
137 shall be assessed at the following percentages of true value:

138 (a) For real property in subclass (1), nineteen  
139 percent;

140 (b) For real property in subclass (2), twelve percent;  
141 and

142 (c) For real property in subclass (3), thirty-two  
143 percent.

144 (2) A taxpayer may apply to the county assessor, or,  
145 if not located within a county, then the assessor of such  
146 city, for the reclassification of such taxpayer's real  
147 property if the use or purpose of such real property is  
148 changed after such property is assessed under the provisions  
149 of this chapter. If the assessor determines that such  
150 property shall be reclassified, he or she shall determine  
151 the assessment under this subsection based on the percentage  
152 of the tax year that such property was classified in each  
153 subclassification.

154 6. Manufactured homes, as defined in section 700.010,  
155 which are actually used as dwelling units shall be assessed  
156 at the same percentage of true value as residential real  
157 property for the purpose of taxation. The percentage of  
158 assessment of true value for such manufactured homes shall

159 be the same as for residential real property. If the county  
160 collector cannot identify or find the manufactured home when  
161 attempting to attach the manufactured home for payment of  
162 taxes owed by the manufactured home owner, the county  
163 collector may request the county commission to have the  
164 manufactured home removed from the tax books, and such  
165 request shall be granted within thirty days after the  
166 request is made; however, the removal from the tax books  
167 does not remove the tax lien on the manufactured home if it  
168 is later identified or found. For purposes of this section,  
169 a manufactured home located in a manufactured home rental  
170 park, rental community or on real estate not owned by the  
171 manufactured home owner shall be considered personal  
172 property. For purposes of this section, a manufactured home  
173 located on real estate owned by the manufactured home owner  
174 may be considered real property.

175 7. Each manufactured home assessed shall be considered  
176 a parcel for the purpose of reimbursement pursuant to  
177 section 137.750, unless the manufactured home is deemed to  
178 be real estate as defined in subsection 7 of section 442.015  
179 and assessed as a realty improvement to the existing real  
180 estate parcel.

181 8. Any amount of tax due and owing based on the  
182 assessment of a manufactured home shall be included on the  
183 personal property tax statement of the manufactured home  
184 owner unless the manufactured home is deemed to be real  
185 estate as defined in subsection 7 of section 442.015, in  
186 which case the amount of tax due and owing on the assessment  
187 of the manufactured home as a realty improvement to the  
188 existing real estate parcel shall be included on the real  
189 property tax statement of the real estate owner.

190 9. (1) To determine the true value in money for motor  
191 vehicles, the assessor of each county and each city not

192 within a county shall use the [~~trade-in value published in~~  
193 ~~the October issue of the National Automobile Dealers'~~  
194 ~~Association Official Used Car Guide, or its successor~~  
195 ~~publication, as the recommended guide of information for~~  
196 ~~determining the true value of motor vehicles described in~~  
197 ~~such publication. The assessor shall not use a value that~~  
198 ~~is greater than the average trade-in value in determining~~  
199 ~~the true value of the motor vehicle without performing a~~  
200 ~~physical inspection of the motor vehicle. For vehicles two~~  
201 ~~years old or newer from a vehicle's model year, the assessor~~  
202 ~~may use a value other than average without performing a~~  
203 ~~physical inspection of the motor vehicle. In the absence of~~  
204 ~~a listing for a particular motor vehicle in such~~  
205 ~~publication, the assessor shall use such information or~~  
206 ~~publications which in the assessor's judgment will fairly~~  
207 ~~estimate the true value in money of the motor vehicle.]~~  
208 trade-in value published in the current or any of the three  
209 immediately previous years' October issue of a nationally  
210 recognized automotive trade publication selected by the  
211 state tax commission. The assessor shall not use a value  
212 that is greater than the average trade-in value for such  
213 motor vehicle in determining the true value of the motor  
214 vehicle without performing a physical inspection of the  
215 motor vehicle. For vehicles two years old or newer from a  
216 vehicle's model year, the assessor may use a value other  
217 than the average without performing a physical inspection of  
218 the motor vehicle. In the absence of a listing for a  
219 particular motor vehicle in such publication, the assessor  
220 shall use such information or publications which, in the  
221 assessor's judgment, will fairly estimate the true value in  
222 money of the motor vehicle.

223 (2) For all tax years beginning on or after January 1,  
224 2025, the assessor shall apply the following depreciation

225 schedule to the trade-in value of the motor vehicle as  
 226 determined pursuant to subdivision (1) of this subsection:

227	<u>Years since manufacture</u>	<u>Percent Depreciation</u>
228	<u>Current</u>	<u>15</u>
229	<u>1</u>	<u>25</u>
230	<u>2</u>	<u>32.5</u>
231	<u>3</u>	<u>39.3</u>
232	<u>4</u>	<u>45.3</u>
233	<u>5</u>	<u>50.8</u>
234	<u>6</u>	<u>55.7</u>
235	<u>7</u>	<u>60.1</u>
236	<u>8</u>	<u>64.1</u>
237	<u>9</u>	<u>67.7</u>
238	<u>10</u>	<u>71</u>
239	<u>11</u>	<u>75.2</u>
240	<u>12</u>	<u>79.2</u>
241	<u>13</u>	<u>83.2</u>
242	<u>14</u>	<u>87.2</u>
243	<u>15</u>	<u>90</u>
244	<u>Greater than 15</u>	<u>Minimum value of \$300</u>

245 Notwithstanding the provisions of this subdivision to the  
 246 contrary, in no case shall the assessed value of a motor  
 247 vehicle, as depreciated pursuant to this subdivision, be  
 248 less than three hundred dollars.

249 (3) To implement the provisions of this subsection  
 250 without large variations from the method in effect prior to  
 251 January 1, 2024, the assessor shall assume that the last  
 252 valuation tables used prior to October 1, 2024, are fair  
 253 valuations and these valuations shall be depreciated from

254 the table provided in subdivision (2) of this subsection  
255 until the end of their useful life. The state tax  
256 commission shall secure an annual appropriation from the  
257 general assembly for the publication used pursuant to  
258 subdivision (1) of this subsection. The state tax  
259 commission or the state of Missouri shall be the registered  
260 user of the publication with rights to allow all assessors  
261 access to the publication. The publication shall be  
262 available to all assessors by December fifteenth of each  
263 year.

264 10. Before the assessor may increase the assessed  
265 valuation of any parcel of subclass (1) real property by  
266 more than fifteen percent since the last assessment,  
267 excluding increases due to new construction or improvements,  
268 the assessor shall conduct a physical inspection of such  
269 property.

270 11. If a physical inspection is required, pursuant to  
271 subsection 10 of this section, the assessor shall notify the  
272 property owner of that fact in writing and shall provide the  
273 owner clear written notice of the owner's rights relating to  
274 the physical inspection. If a physical inspection is  
275 required, the property owner may request that an interior  
276 inspection be performed during the physical inspection. The  
277 owner shall have no less than thirty days to notify the  
278 assessor of a request for an interior physical inspection.

279 12. A physical inspection, as required by subsection  
280 10 of this section, shall include, but not be limited to, an  
281 on-site personal observation and review of all exterior  
282 portions of the land and any buildings and improvements to  
283 which the inspector has or may reasonably and lawfully gain  
284 external access, and shall include an observation and review  
285 of the interior of any buildings or improvements on the  
286 property upon the timely request of the owner pursuant to

287 subsection 11 of this section. Mere observation of the  
288 property via a drive-by inspection or the like shall not be  
289 considered sufficient to constitute a physical inspection as  
290 required by this section.

291 13. A county or city collector may accept credit cards  
292 as proper form of payment of outstanding property tax or  
293 license due. No county or city collector may charge  
294 surcharge for payment by credit card which exceeds the fee  
295 or surcharge charged by the credit card bank, processor, or  
296 issuer for its service. A county or city collector may  
297 accept payment by electronic transfers of funds in payment  
298 of any tax or license and charge the person making such  
299 payment a fee equal to the fee charged the county by the  
300 bank, processor, or issuer of such electronic payment.

301 14. Any county or city not within a county in this  
302 state may, by an affirmative vote of the governing body of  
303 such county, opt out of the provisions of this section and  
304 sections 137.073, 138.060, and 138.100 as enacted by house  
305 bill no. 1150 of the ninety-first general assembly, second  
306 regular session and section 137.073 as modified by house  
307 committee substitute for senate substitute for senate  
308 committee substitute for senate bill no. 960, ninety-second  
309 general assembly, second regular session, for the next year  
310 of the general reassessment, prior to January first of any  
311 year. No county or city not within a county shall exercise  
312 this opt-out provision after implementing the provisions of  
313 this section and sections 137.073, 138.060, and 138.100 as  
314 enacted by house bill no. 1150 of the ninety-first general  
315 assembly, second regular session and section 137.073 as  
316 modified by house committee substitute for senate substitute  
317 for senate committee substitute for senate bill no. 960,  
318 ninety-second general assembly, second regular session, in a  
319 year of general reassessment. For the purposes of applying

320 the provisions of this subsection, a political subdivision  
321 contained within two or more counties where at least one of  
322 such counties has opted out and at least one of such  
323 counties has not opted out shall calculate a single tax rate  
324 as in effect prior to the enactment of house bill no. 1150  
325 of the ninety-first general assembly, second regular  
326 session. A governing body of a city not within a county or  
327 a county that has opted out under the provisions of this  
328 subsection may choose to implement the provisions of this  
329 section and sections 137.073, 138.060, and 138.100 as  
330 enacted by house bill no. 1150 of the ninety-first general  
331 assembly, second regular session, and section 137.073 as  
332 modified by house committee substitute for senate substitute  
333 for senate committee substitute for senate bill no. 960,  
334 ninety-second general assembly, second regular session, for  
335 the next year of general reassessment, by an affirmative  
336 vote of the governing body prior to December thirty-first of  
337 any year.

338 15. The governing body of any city of the third  
339 classification with more than twenty-six thousand three  
340 hundred but fewer than twenty-six thousand seven hundred  
341 inhabitants located in any county that has exercised its  
342 authority to opt out under subsection 14 of this section may  
343 levy separate and differing tax rates for real and personal  
344 property only if such city bills and collects its own  
345 property taxes or satisfies the entire cost of the billing  
346 and collection of such separate and differing tax rates.  
347 Such separate and differing rates shall not exceed such  
348 city's tax rate ceiling.

349 16. Any portion of real property that is available as  
350 reserve for strip, surface, or coal mining for minerals for  
351 purposes of excavation for future use or sale to others that  
352 has not been bonded and permitted under chapter 444 shall be

353 assessed based upon how the real property is currently being  
354 used. Any information provided to a county assessor, state  
355 tax commission, state agency, or political subdivision  
356 responsible for the administration of tax policies shall, in  
357 the performance of its duties, make available all books,  
358 records, and information requested, except such books,  
359 records, and information as are by law declared confidential  
360 in nature, including individually identifiable information  
361 regarding a specific taxpayer or taxpayer's mine property.  
362 For purposes of this subsection, "mine property" shall mean  
363 all real property that is in use or readily available as a  
364 reserve for strip, surface, or coal mining for minerals for  
365 purposes of excavation for current or future use or sale to  
366 others that has been bonded and permitted under chapter  
367 444."; and

368 Further amend the title and enacting clause accordingly.

Org Copy

**SENATE AMENDMENT NO. 2**

Offered by McCree of 24

Amend SS#3/HCS/House Bill No. 268, Page 1, Section A, Line 7,

2 by inserting after all of said line the following:

3 "32.115. 1. The department of revenue shall grant a  
4 tax credit, to be applied in the following order until used,  
5 against:

6 (1) The annual tax on gross premium receipts of  
7 insurance companies in chapter 148;

8 (2) The tax on banks determined pursuant to  
9 subdivision (2) of subsection 2 of section 148.030;

10 (3) The tax on banks determined in subdivision (1) of  
11 subsection 2 of section 148.030;

12 (4) The tax on other financial institutions in chapter  
13 148;

14 (5) The corporation franchise tax in chapter 147;

15 (6) The state income tax in chapter 143; and

16 (7) The annual tax on gross receipts of express  
17 companies in chapter 153.

18 2. For proposals approved pursuant to section 32.110:

19 (1) The amount of the tax credit shall not exceed  
20 fifty percent of the total amount contributed during the  
21 taxable year by the business firm or, in the case of a  
22 financial institution, where applicable, during the relevant  
23 income period in programs approved pursuant to section  
24 32.110;

25 (2) Except as provided in subsection 2 or 5 of this  
26 section, a tax credit of up to seventy percent may be

*Offered 5/5/23*

*Adopted 5/5/23*

27 allowed for contributions to programs where activities fall  
28 within the scope of special program priorities as defined  
29 with the approval of the governor in regulations promulgated  
30 by the director of the department of economic development;

31 (3) Except as provided in subsection 2 or 5 of this  
32 section, the tax credit allowed for contributions to  
33 programs located in any community shall be equal to seventy  
34 percent of the total amount contributed where such community  
35 is a city, town or village which has fifteen thousand or  
36 less inhabitants as of the last decennial census and is  
37 located in a county which is either located in:

38 (a) An area that is not part of a standard  
39 metropolitan statistical area;

40 (b) A standard metropolitan statistical area but such  
41 county has only one city, town or village which has more  
42 than fifteen thousand inhabitants; or

43 (c) A standard metropolitan statistical area and a  
44 substantial number of persons in such county derive their  
45 income from agriculture.

46 Such community may also be in an unincorporated area in such  
47 county as provided in subdivision (1), (2) or (3) of this  
48 subsection. Except in no case shall the total economic  
49 benefit of the combined federal and state tax savings to the  
50 taxpayer exceed the amount contributed by the taxpayer  
51 during the tax year;

52 (4) Such tax credit allocation, equal to seventy  
53 percent of the total amount contributed, shall not exceed  
54 four million dollars in fiscal year 1999 and six million  
55 dollars in fiscal year 2000 and any subsequent fiscal year.  
56 When the maximum dollar limit on the seventy percent tax  
57 credit allocation is committed, the tax credit allocation  
58 for such programs shall then be equal to fifty percent  
59 credit of the total amount contributed. Regulations

60 establishing special program priorities are to be  
61 promulgated during the first month of each fiscal year and  
62 at such times during the year as the public interest  
63 dictates. Such credit shall not exceed two hundred and  
64 fifty thousand dollars annually except as provided in  
65 subdivision (5) of this subsection. No tax credit shall be  
66 approved for any bank, bank and trust company, insurance  
67 company, trust company, national bank, savings association,  
68 or building and loan association for activities that are a  
69 part of its normal course of business. Any tax credit not  
70 used in the period the contribution was made may be carried  
71 over the next five succeeding calendar or fiscal years until  
72 the full credit has been claimed. Except as otherwise  
73 provided for proposals approved pursuant to section 32.111,  
74 32.112 or 32.117, in no event shall the total amount of all  
75 other tax credits allowed pursuant to sections 32.100 to  
76 32.125 exceed thirty-two million dollars in any one fiscal  
77 year, of which six million shall be credits allowed pursuant  
78 to section 135.460. If six million dollars in credits are  
79 not approved, then the remaining credits may be used for  
80 programs approved pursuant to sections 32.100 to 32.125;

81 (5) The credit may exceed two hundred fifty thousand  
82 dollars annually and shall not be limited if community  
83 services, crime prevention, education, job training,  
84 physical revitalization or economic development, as defined  
85 by section 32.105, is rendered in an area defined by federal  
86 or state law as an impoverished, economically distressed, or  
87 blighted area or as a neighborhood experiencing problems  
88 endangering its existence as a viable and stable  
89 neighborhood, or if the community services, crime  
90 prevention, education, job training, physical revitalization  
91 or economic development is limited to impoverished persons.

92 3. For proposals approved pursuant to section 32.111:

93           (1) The amount of the tax credit shall not exceed  
94 fifty-five percent of the total amount invested in  
95 affordable housing assistance activities or market rate  
96 housing in distressed communities as defined in section  
97 135.530 by a business firm. Whenever such investment is  
98 made in the form of an equity investment or a loan, as  
99 opposed to a donation alone, tax credits may be claimed only  
100 where the loan or equity investment is accompanied by a  
101 donation which is eligible for federal income tax charitable  
102 deduction, and where the total value of the tax credits  
103 herein plus the value of the federal income tax charitable  
104 deduction is less than or equal to the value of the  
105 donation. Any tax credit not used in the period for which  
106 the credit was approved may be carried over the next ten  
107 succeeding calendar or fiscal years until the full credit  
108 has been allowed. If the affordable housing units or market  
109 rate housing units in distressed communities for which a tax  
110 is claimed are within a larger structure, parts of which are  
111 not the subject of a tax credit claim, then expenditures  
112 applicable to the entire structure shall be reduced on a  
113 prorated basis in proportion to the ratio of the number of  
114 square feet devoted to the affordable housing units or  
115 market rate housing units in distressed communities, for  
116 purposes of determining the amount of the tax credit. The  
117 total amount of tax credit granted for programs approved  
118 pursuant to section 32.111 for the fiscal year beginning  
119 July 1, 1991, shall not exceed two million dollars, to be  
120 increased by no more than two million dollars each  
121 succeeding fiscal year, until the total tax credits that may  
122 be approved reaches ten million dollars in any fiscal year;

123           (2) For any year during the compliance period  
124 indicated in the land use restriction agreement, the owner  
125 of the affordable housing rental units for which a credit is

126 being claimed shall certify to the commission that all  
127 tenants renting claimed units are income eligible for  
128 affordable housing units and that the rentals for each  
129 claimed unit are in compliance with the provisions of  
130 sections 32.100 to 32.125. The commission is authorized, in  
131 its discretion, to audit the records and accounts of the  
132 owner to verify such certification;

133 (3) In the case of owner-occupied affordable housing  
134 units, the qualifying owner occupant shall, before the end  
135 of the first year in which credits are claimed, certify to  
136 the commission that the occupant is income eligible during  
137 the preceding two years, and at the time of the initial  
138 purchase contract, but not thereafter. The qualifying owner  
139 occupant shall further certify to the commission, before the  
140 end of the first year in which credits are claimed, that  
141 during the compliance period indicated in the land use  
142 restriction agreement, the cost of the affordable housing  
143 unit to the occupant for the claimed unit can reasonably be  
144 projected to be in compliance with the provisions of  
145 sections 32.100 to 32.125. Any succeeding owner occupant  
146 acquiring the affordable housing unit during the compliance  
147 period indicated in the land use restriction agreement shall  
148 make the same certification;

149 (4) If at any time during the compliance period the  
150 commission determines a project for which a proposal has  
151 been approved is not in compliance with the applicable  
152 provisions of sections 32.100 to 32.125 or rules promulgated  
153 therefor, the commission may within one hundred fifty days  
154 of notice to the owner either seek injunctive enforcement  
155 action against the owner, or seek legal damages against the  
156 owner representing the value of the tax credits, or  
157 foreclose on the lien in the land use restriction agreement,  
158 selling the project at a public sale, and paying to the

159 owner the proceeds of the sale, less the costs of the sale  
160 and less the value of all tax credits allowed herein. The  
161 commission shall remit to the director of revenue the  
162 portion of the legal damages collected or the sale proceeds  
163 representing the value of the tax credits. However, except  
164 in the event of intentional fraud by the taxpayer, the  
165 proposal's certificate of eligibility for tax credits shall  
166 not be revoked.

167 4. For proposals approved pursuant to section 32.112,  
168 the amount of the tax credit shall not exceed fifty-five  
169 percent of the total amount contributed to a neighborhood  
170 organization by business firms. Any tax credit not used in  
171 the period for which the credit was approved may be carried  
172 over the next ten succeeding calendar or fiscal years until  
173 the full credit has been allowed. The total amount of tax  
174 credit granted for programs approved pursuant to section  
175 32.112 shall not exceed one million dollars for each fiscal  
176 year. For any fiscal year in which the total amount of tax  
177 credits authorized for programs approved pursuant to section  
178 32.111 is less than ten million dollars, such amount not  
179 authorized may be authorized for programs approved pursuant  
180 to section 32.112 during the same fiscal year, provided that  
181 the total combined amount of tax credits for programs  
182 approved pursuant to sections 32.111 and 32.112 during the  
183 fiscal year does not exceed eleven million dollars.

184 5. The total amount of tax credits used for market  
185 rate housing in distressed communities pursuant to sections  
186 32.100 to 32.125 shall not exceed thirty percent of the  
187 total amount of all tax credits authorized pursuant to  
188 sections 32.111 and 32.112."; and

189 Further amend the title and enacting clause accordingly.

# SENATE AMENDMENT NO. 3

Offered by Lonny OF SM

Amend SS#3/HCS/House Bill No. 268, Page 2, Section 34.195, Line 38,

2 by inserting after all of said line the following:

3 "37.1300. For the purposes of sections 37.1300 to  
 4 37.1330, the following terms mean:

5 (1) "Council", the Missouri geospatial advisory  
 6 council established in section 37.1310;

7 (2) "Geographic information system (GIS)", a computer  
 8 system for capturing, storing, checking, and displaying data  
 9 related to positions on the Earth's surface that enables  
 10 easily seeing, analyzing, and understanding patterns and  
 11 relationships;

12 (3) "Geospatial", relating to or denoting data that is  
 13 associated with a particular location;

14 (4) "Missouri Spatial Data Information Service" or  
 15 "MSDIS", Missouri's primary spatial data clearinghouse  
 16 responsible for collecting and distributing vector data,  
 17 aerial photography, and light detection and ranging  
 18 elevation data that are generated, updated, and funded by  
 19 state, local, and regional agencies and governments.

20 37.1310. There is hereby established within the office  
 21 of administration the "Missouri Geospatial Advisory  
 22 Council", which is charged with assisting and advising the  
 23 state in ensuring the availability, implementation, and  
 24 enhancement of a statewide geospatial data infrastructure  
 25 common to all jurisdictions through research, planning,  
 26 training, and education. The council shall represent all

Offered 5/5/23

Adopted 5/5/23

27 entities and jurisdictions before appropriate policy-making  
28 authorities and the general assembly and shall strive toward  
29 the immediate access to statewide geospatial data for all  
30 citizens of this state, especially life-safety entities,  
31 including Next Generation 911. The council shall be  
32 established within the office of the commissioner of  
33 administration.

34 37.1320. 1. The council shall consist of thirty-three  
35 members as follows:

36 (1) The commissioner of administration or the  
37 commissioner's designee;

38 (2) The director of the department of agriculture or  
39 the director's designee;

40 (3) The director of the department of conservation or  
41 the director's designee;

42 (4) The director of the department of economic  
43 development or the director's designee;

44 (5) The director of the department of elementary and  
45 secondary education or the director's designee;

46 (6) The director of the department of health and  
47 senior services or the director's designee;

48 (7) The director of the department of natural  
49 resources or the director's designee;

50 (8) The director of the department of the National  
51 Guard or the director's designee;

52 (9) The director of the department of public safety or  
53 the director's designee;

54 (10) The director of the department of revenue or the  
55 director's designee;

56 (11) The director of the department of social services  
57 or the director's designee;

58 (12) The director of the department of transportation  
59 or the director's designee;

- 60       (13) The director of the United States Geological  
61 Survey or the director's designee;
- 62       (14) The director of the United States Department of  
63 Agriculture - Natural Resources Conservation Service or the  
64 director's designee;
- 65       (15) The director of the Missouri 911 service board or  
66 the director's designee;
- 67       (16) The president of the University of Missouri  
68 system or the president's designee;
- 69       (17) The director of the Missouri Spatial Data  
70 Information Service or the director's designee;
- 71       (18) The director of the National Geospatial-  
72 Intelligence Agency West or the director's designee;
- 73       (19) One member of the house of the representatives  
74 appointed by the speaker of the house of representatives;
- 75       (20) One member of the senate appointed by the  
76 president pro tempore of the senate; and
- 77       (21) Thirteen citizens of Missouri appointed by the  
78 commissioner of the office of administration. Appointments  
79 under this subdivision shall provide for a geographic  
80 balance from within the state, representing both rural and  
81 urban areas, with at least one individual from each  
82 congressional district. These individuals shall represent  
83 city, county, and local government; the private sector,  
84 including small businesses; public safety; and academia.
- 85       2. Additional subject matter experts may participate  
86 in activities as non-council members.
- 87       3. Appointed members of the council shall serve three-  
88 year terms and shall serve until their successors are  
89 appointed. Vacancies on the council shall be filled in the  
90 same manner as the original appointment, and such member  
91 appointed shall serve the remainder of the unexpired term.

92           4. The council shall meet monthly and as otherwise  
93 required by the commissioner of the office of administration.

94           5. The council shall designate from its members a  
95 chair and chair-elect for one-year terms and shall adopt  
96 written guidelines to govern the management of the council.

97           6. Each member of the council shall serve without  
98 compensation but may be reimbursed for his or her actual and  
99 necessary expenses incurred in the performance of his or her  
100 duties as a member of the council.

101           7. The commissioner of the office of administration  
102 shall designate an employee of the office of administration  
103 as executive secretary for the council, who shall serve as a  
104 nonvoting member, shall maintain the records of the  
105 council's activities and decisions, and shall be responsible  
106 for correspondence between the council and other agencies.

107           8. (1) The council may apply for federal and state  
108 grant programs to sponsor and publish surveys of the  
109 condition and needs of geographic information in the state  
110 of Missouri and to solicit or develop proposals for projects  
111 to be carried out in the state for building and improving  
112 the state geospatial data infrastructure.

113           (2) The council may apply for federal and state grant  
114 programs and conduct other business as it relates to the  
115 development of the geospatial workforce within the state.

116           9. The council shall provide recommendations on budget  
117 and staffing needs as it relates to the development of  
118 geospatial-related projects and initiatives to the office of  
119 administration.

120           37.1330. The council shall have the following duties:

121           (1) To establish public and private partnerships  
122 throughout Missouri to maximize value, minimize cost, and  
123 avoid redundant activities in the development and  
124 implementation of geographic information systems;

- 125           (2) To foster efficient and secure methods for data  
126 sharing at all levels of government;
- 127           (3) To coordinate, review, and provide recommendations  
128 on geographic information systems programs and investments,  
129 and to provide assistance with dispute resolution among  
130 geographic systems partners;
- 131           (4) To continue to establish Missouri's leadership  
132 role in the national effort to improve capabilities for  
133 sharing geographic information and ideas with other states;
- 134           (5) To promote the use of geographic information  
135 systems technologies as tools for breaking through  
136 structural and administrative boundaries in order to  
137 collaborate on shared problems and enhance information  
138 analysis and decision-making processes within all levels of  
139 government;
- 140           (6) To provide input and recommendations for the  
141 development of a strategy for the maintenance and funding of  
142 a statewide base map and geographic information system;
- 143           (7) To work jointly with officials from other state  
144 agencies, organizations, and county, municipal, and tribal  
145 governments as well as with businesses and organizations in  
146 the private sector that are concerned with the efficient  
147 management of the state's geographic information systems  
148 resources;
- 149           (8) To recommend the development and adoption of  
150 policies and procedures related to geographic information  
151 and geographic information systems;
- 152           (9) To serve as the statewide governing body for  
153 sharing and managing geospatial framework data; and
- 154           (10) To provide oversight and guidance to the Missouri  
155 Spatial Data Information Service."; and
- 156           Further amend the title and enacting clause accordingly.

**SENATE AMENDMENT NO. 4**Offered by Sen Schirer of 2ndAmend SS/HCS/House Bill No. 268, Page 18, Section 135.1350, Line 168,

2 by inserting after all of said line the following:

3 "442.404. 1. As used in this section, the following  
4 terms shall mean:

5 (1) "Homeowners' association", a nonprofit corporation  
6 or unincorporated association of homeowners created under a  
7 declaration to own and operate portions of a planned  
8 community or other residential subdivision that has the  
9 power under the declaration to assess association members to  
10 pay the costs and expenses incurred in the performance of  
11 the association's obligations under the declaration or  
12 tenants-in-common with respect to the ownership of common  
13 ground or amenities of a planned community or other  
14 residential subdivision. This term shall not include a  
15 condominium unit owners' association as defined and provided  
16 for in subdivision (3) of section 448.1-103 or a residential  
17 cooperative;

18 (2) "Political signs", any fixed, ground-mounted  
19 display in support of or in opposition to a person seeking  
20 elected office or a ballot measure excluding any materials  
21 that may be attached;

22 (3) "Solar panel or solar collector", a device used to  
23 collect and convert solar energy into electricity or thermal  
24 energy, including but not limited to photovoltaic cells or  
25 panels, or solar thermal systems.

*Offered 5/5/23*

*Adopted 5/5/23*

26           2. (1) No deed restrictions, covenants, or similar  
27 binding agreements running with the land shall prohibit or  
28 have the effect of prohibiting the display of political  
29 signs.

30           (2) A homeowners' association has the authority to  
31 adopt reasonable rules, subject to any applicable statutes  
32 or ordinances, regarding the time, size, place, number, and  
33 manner of display of political signs.

34           (3) A homeowners' association may remove a political  
35 sign without liability if such sign is placed within the  
36 common ground, threatens the public health or safety,  
37 violates an applicable statute or ordinance, is accompanied  
38 by sound or music, or if any other materials are attached to  
39 the political sign. Subject to the foregoing, a homeowners'  
40 association shall not remove a political sign from the  
41 property of a homeowner or impose any fine or penalty upon  
42 the homeowner unless it has given such homeowner three days  
43 after providing written notice to the homeowner, which  
44 notice shall specifically identify the rule and the nature  
45 of the violation.

46           3. (1) No deed restrictions, covenants, or similar  
47 binding agreements running with the land shall limit or  
48 prohibit, or have the effect of limiting or prohibiting, the  
49 installation of solar panels or solar collectors on the  
50 rooftop of any property or structure.

51           (2) A homeowners' association may adopt reasonable  
52 rules, subject to any applicable statutes or ordinances,  
53 regarding the placement of solar panels or solar collectors  
54 to the extent that those rules do not prevent the  
55 installation of the device, impair the functioning of the  
56 device, restrict the use of the device, or adversely affect  
57 the cost or efficiency of the device.

58 (3) The provisions of this subsection shall apply only  
59 with regard to rooftops that are owned, controlled, and  
60 maintained by the owner of the individual property or  
61 structure.

62 4. (1) No deed restrictions, covenants, or similar  
63 binding agreements running with the land shall prohibit or  
64 have the effect of prohibiting the display of sale signs on  
65 the property of a homeowner or property owner including, but  
66 not limited to, any yard on the property, or nearby street  
67 corners.

68 (2) A homeowners' association has the authority to  
69 adopt reasonable rules, subject to any applicable statutes  
70 or ordinances, regarding the time, size, place, number, and  
71 manner of display of sale signs.

72 (3) A homeowners' association may remove a sale sign  
73 without liability if such sign is placed within the common  
74 ground, threatens the public health or safety, violates an  
75 applicable statute or ordinance, is accompanied by sound or  
76 music, or if any other materials are attached to the sale  
77 sign. Subject to the foregoing, a homeowners' association  
78 shall not remove a sale sign from the property of a  
79 homeowner or property owner or impose any fine or penalty  
80 upon the homeowner or property owner unless it has given  
81 such homeowner or property owner three business days after  
82 the homeowner or property owner receives written notice from  
83 the homeowners' association, which notice shall specifically  
84 identify the rule and the nature of the alleged violation.

85 5. (1) No deed restrictions, covenants, or similar  
86 binding agreements running with the land shall prohibit or  
87 have the effect of prohibiting ownership or pasturing of up  
88 to six chickens on a lot that is two tenths of an acre or  
89 larger.

90           (2) A homeowners' association may adopt reasonable  
91 rules, subject to applicable statutes or ordinances,  
92 regarding ownership or pasturing of chickens, including a  
93 prohibition or restriction on ownership or pasturing of  
94 roosters."; and

95           Further amend the title and enacting clause accordingly.

**SENATE AMENDMENT NO. 5**Offered by Haskins of 21stAmend SS#3/HCS/House Bill No. 268, Page 35, Section 620.3530, Line 32,

2 by striking "using" and inserting in lieu thereof the  
3 following: "in agreement with the department, that uses";  
4 and

5 Further amend said bill and section, page 36, lines 72-  
6 77, by striking all of said lines and inserting in lieu  
7 thereof the following: "leverage source.".

Offered 5/5/23

Adopted 5/5/23