

JOURNAL OF THE HOUSE

Second Regular Session, 102nd General Assembly

FORTY-FIRST DAY, TUESDAY, MARCH 12, 2024

The House met pursuant to adjournment.

Speaker Plocher in the Chair.

Prayer by Reverend Monsignor Robert A. Kurwicky, Chaplain.

Choose you this day whom ye will serve: as for me and my house we will serve the Lord. (Joshua 24:15)

O God, our hope for years to come, who is the light of the world and the life of all peoples, let Your light shine upon us and Your presence come to new life within us as we pray in spirit and in truth. Strengthen our hearts that we may now and always be reverent in thought, word, and deed here in the People's House.

Bless our Missouri with Your gracious favor and make our people one in spirit, one in purpose, and one in steadfast humility. Whatever our differences, may we realize that we are one in You and may this bond of unity be increasingly strengthened until we learn to live together as good citizens in our great Show Me State.

And the House says, "Amen!"

The Pledge of Allegiance to the flag was recited.

The Speaker appointed the following to act as Honorary Pages for the Day, to serve without compensation: Presley Whitney and Josey Clark.

The Journal of the fortieth day was approved as printed by the following vote:

AYES: 125

Allen	Amato	Anderson	Atchison	Aune
Baker	Banderman	Bangert	Baringer	Barnes
Billington	Black	Bland Manlove	Boggs	Bonacker
Bromley	Brown 149	Brown 27	Brown 87	Burnett
Butz	Byrnes	Casteel	Chappell	Christ
Christensen	Christofanelli	Coleman	Collins	Cook
Copeland	Davis	Deaton	Diehl	Dinkins
Doll	Evans	Falkner	Farnan	Fogle
Fountain Henderson	Francis	Gallick	Gregory	Griffith
Haden	Haffner	Haley	Hausman	Hein
Henderson	Hinman	Houx	Hovis	Hudson
Hurlbert	Johnson 12	Jones	Justus	Kalberloh
Kelley 127	Kelly 141	Knight	Lavender	Lewis 25
Lewis 6	Lonsdale	Lovasco	Mackey	Marquart
Matthiesen	Mayhew	McGaugh	McGill	McMullen
Morse	Mosley	Murphy	Myers	Nickson-Clark

Nurrenbern	O'Donnell	Owen	Patterson	Perkins
Peters	Phifer	Pollitt	Pouche	Proudie
Richey	Riggs	Riley	Roberts	Sander
Sassmann	Schnelting	Schulte	Schwadron	Seitz
Sharpe 4	Shields	Smith 155	Smith 46	Sparks
Stacy	Steinhoff	Stinnett	Strickler	Taylor 48
Taylor 84	Terry	Thompson	Titus	Toalson Reisch
Van Schoiack	Veit	Voss	Waller	Walsh Moore
Weber	Wilson	Wright	Young	Mr. Speaker

NOES: 000

PRESENT: 000

ABSENT WITH LEAVE: 037

Adams	Appelbaum	Bosley	Brown 16	Buchheit-Courtway
Burger	Burton	Busick	Clemens	Crossley
Cupps	Davidson	Ealy	Gragg	Gray
Hardwick	Hicks	Ingle	Johnson 23	Keathley
Mann	Merideth	Oehlerking	Parker	Plank
Quade	Reedy	Reuter	Sauls	Sharp 37
Smith 163	Stephens	Thomas	Unsicker	West
Windham	Woods			

VACANCIES: 001

PERFECTION OF HOUSE BILLS - INFORMAL

HCS HB 1413, relating to driver's and nondriver's licenses for United States citizens, was taken up by Representative Stacy.

On motion of Representative Stacy, the title of **HCS HB 1413** was agreed to.

Representative Riley assumed the Chair.

Representative Patterson moved the previous question.

Which motion was adopted by the following vote:

AYES: 104

Allen	Amato	Atchison	Baker	Banderman
Billington	Black	Boggs	Bonacker	Bromley
Brown 149	Brown 16	Buchheit-Courtway	Byrnes	Casteel
Chappell	Christ	Christensen	Christofanelli	Coleman
Cook	Copeland	Cupps	Davidson	Davis
Deaton	Diehl	Dinkins	Evans	Falkner
Farnan	Francis	Gallick	Gragg	Gregory
Griffith	Haden	Haffner	Haley	Hardwick
Hausman	Henderson	Hinman	Houx	Hovis
Hudson	Hurlbert	Jones	Justus	Kalberloh
Keathley	Kelley 127	Kelly 141	Knight	Lewis 6
Lonsdale	Lovasco	Marquart	Matthiesen	Mayhew
McGaugh	McGirl	McMullen	Morse	Murphy

Myers	O'Donnell	Oehlerking	Owen	Parker
Patterson	Perkins	Peters	Pollitt	Pouche
Proudie	Reedy	Richey	Riggs	Riley
Roberts	Sander	Sassmann	Schnelting	Schulte
Schwadron	Seitz	Sharpe 4	Shields	Smith 155
Sparks	Stacy	Stephens	Stinnett	Taylor 48
Thomas	Titus	Van Schoiack	Veit	Voss
Waller	Wilson	Wright	Mr. Speaker	

NOES: 045

Adams	Anderson	Aune	Bangert	Baringer
Barnes	Bosley	Brown 27	Brown 87	Burnett
Burton	Butz	Clemens	Collins	Crossley
Doll	Fogle	Fountain Henderson	Gray	Hein
Ingle	Johnson 23	Lavender	Lewis 25	Mackey
Mann	Merideth	Mosley	Nickson-Clark	Nurrenbern
Phifer	Plank	Quade	Sauls	Sharp 37
Smith 46	Steinhoff	Strickler	Taylor 84	Terry
Walsh Moore	Weber	Windham	Woods	Young

PRESENT: 000

ABSENT WITH LEAVE: 013

Appelbaum	Bland Manlove	Burger	Busick	Ealy
Hicks	Johnson 12	Reuter	Smith 163	Thompson
Toalson Reisch	Unsicker	West		

VACANCIES: 001

On motion of Representative Stacy, **HCS HB 1413** was adopted.

On motion of Representative Stacy, **HCS HB 1413** was ordered perfected and printed.

HCS HBs 2626 & 1918, relating to MO HealthNet coverage of hearing-related devices, was taken up by Representative Parker.

On motion of Representative Parker, the title of **HCS HBs 2626 & 1918** was agreed to.

On motion of Representative Parker, **HCS HBs 2626 & 1918** was adopted.

On motion of Representative Parker, **HCS HBs 2626 & 1918** was ordered perfected and printed.

HCS HBs 1692 & 1748, relating to offenses involving arrests, stops, and detentions, was taken up by Representative Sparks.

Representative Sharp (37) offered **House Amendment No. 1**.

House Amendment No. 1

AMEND House Committee Substitute for House Bill Nos. 1692 & 1748, Page 6, Section 575.151, Line 6, by inserting after the word "speed" the phrase ", **defined as ten miles per hour above the posted speed limit,**"; and

Further amend said bill, page, and section, Line 11, by inserting after the word "vehicle" the words "**at a high speed**"; and

Further amend said bill, page, and section, Line 13, by inserting at the end of said line the following:

"The provisions of this section shall not apply to a driver who maintains a safe speed and continues driving in search of a safe, well-lit location to pull over."; and

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

Representative Perkins offered **House Amendment No. 1 to House Amendment No. 1.**

House Amendment No. 1

to

House Amendment No. 1

AMEND House Amendment No. 1 to House Committee Substitute for House Bill Nos. 1692 & 1748, Page 1, Line 2, by inserting after the word "hour" the words "**or greater**"; and

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

On motion of Representative Perkins, **House Amendment No. 1 to House Amendment No. 1** was adopted.

On motion of Representative Sharp (37), **House Amendment No. 1, as amended**, was adopted.

On motion of Representative Sparks, **HCS HBs 1692 & 1748, as amended**, was adopted.

On motion of Representative Sparks, **HCS HBs 1692 & 1748, as amended**, was ordered perfected and printed.

HB 2274, relating to corporate income taxes, was taken up by Representative Smith (155).

On motion of Representative Smith (155), the title of **HB 2274** was agreed to.

Representative Van Schoiack raised a point of order that a member was in violation of Rule 84.

The Chair advised members to direct their comments to the dais.

Representative Merideth offered **House Amendment No. 1.**

House Amendment No. 1

AMEND House Bill No. 2274, Pages 1-2, Section 143.071, Lines 1-32, by deleting all of said section and lines from the bill and inserting in lieu thereof the following:

"143.011. 1. **For all tax years ending on or before December 31, 2025**, a tax is hereby imposed for every taxable year on the Missouri taxable income of every resident. The tax shall be determined by applying the tax table or the rate provided in section 143.021, which is based upon the following rates:

If the Missouri taxable income is:	The tax is:
Not over \$1,000.00	1 1/2% of the Missouri taxable income
Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000	\$35 plus 2 1/2% of excess over \$2,000
Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000	\$90 plus 3 1/2% of excess over \$4,000
Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000	\$165 plus 4 1/2% of excess over \$6,000
Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000	\$260 plus 5 1/2% of excess over \$8,000
Over \$9,000	\$315 plus 6% of excess over \$9,000

2. (1) Notwithstanding the provisions of subsection 1 of this section to the contrary, beginning with the 2023 calendar year, **but ending on December 31, 2024**, the top rate of tax pursuant to subsection 1 of this section shall be four and ninety-five hundredths percent.

(2) The modification of tax rates made pursuant to this subsection shall apply only to tax years that begin on or after January 1, 2023.

(3) The director of the department of revenue shall, by rule, adjust the tax table provided in subsection 1 of this section to effectuate the provisions of this subsection. The top remaining rate of tax shall apply to all income in excess of seven thousand dollars, as adjusted pursuant to subsection 5 of this section.

3. (1) In addition to the rate reduction under subsection 2 of this section, beginning with the 2024 calendar year, **but ending on December 31, 2024**, the top rate of tax under subsection 1 of this section may be reduced by fifteen hundredths of a percent. A reduction in the rate of tax shall take effect on January first of a calendar year and such reduced rates shall continue in effect until the next reduction occurs.

(2) A reduction in the rate of tax shall only occur if the amount of net general revenue collected in the previous fiscal year exceeds the highest amount of net general revenue collected in any of the three fiscal years prior to such fiscal year by at least one hundred seventy-five million dollars.

(3) Any modification of tax rates under this subsection shall only apply to tax years that begin on or after a modification takes effect.

(4) The director of the department of revenue shall, by rule, adjust the tax tables under subsection 1 of this section to effectuate the provisions of this subsection.

4. ~~[(1) In addition to the rate reductions under subsections 2 and 3 of this section, beginning with the calendar year immediately following the calendar year in which a reduction is made pursuant to subsection 3 of this section, the top rate of tax under subsection 1 of this section may be further reduced over a period of years. Each reduction in the top rate of tax shall be by one-tenth of a percent and no more than one reduction shall occur in a calendar year. No more than three reductions shall be made under this subsection. Reductions in the rate of tax shall take effect on January first of a calendar year and such reduced rates shall continue in effect until the next reduction occurs.~~

~~(2) (a) A reduction in the rate of tax shall only occur if:~~

~~a. The amount of net general revenue collected in the previous fiscal year exceeds the highest amount of net general revenue collected in any of the three fiscal years prior to such fiscal year by at least two hundred million dollars; and~~

~~b. The amount of net general revenue collected in the previous fiscal year exceeds the amount of net general revenue collected in the fiscal year five years prior, adjusted annually by the percentage increase in inflation over the preceding five fiscal years.~~

~~(b) The amount of net general revenue collected required by subparagraph a. of paragraph (a) of this subdivision in order to make a reduction pursuant to this subsection shall be adjusted annually by the percent increase in inflation beginning with January 2, 2023.~~

~~(3) Any modification of tax rates under this subsection shall only apply to tax years that begin on or after a modification takes effect.~~

~~(4) The director of the department of revenue shall, by rule, adjust the tax tables under subsection 1 of this section to effectuate the provisions of this subsection. The bracket for income subject to the top rate of tax shall be eliminated once the top rate of tax has been reduced below the rate applicable to such bracket, and the top remaining rate of tax shall apply to all income in excess of the income in the second highest remaining income bracket.]~~

Beginning January 1, 2025, a tax is hereby imposed for every tax year on the Missouri taxable income of every resident. The tax shall be determined by applying the tax table or the rate provided in section 143.021, which is based upon the following rates:

If the Missouri taxable income is:	The tax is:
Not over \$2,500.00	\$0
Over \$2,500 but not over \$5,000	2 1/2% of excess over \$2,500
Over \$5,000 but not over \$7,500	\$62.50 plus 3 1/2% of excess over \$5,000
Over \$7,500 but not over \$10,000	\$150 plus 4 1/2% of excess over \$7,500
Over \$10,000 but not over \$500,000	\$262.50 plus 4 3/4% of excess over \$10,000
Over \$500,000	\$23,275 plus 5 1/2% of excess over \$500,000

5. (1) Beginning with the 2017 calendar year, the brackets of Missouri taxable income identified in subsection 1 of this section **for all tax years ending on or before December 31, 2024, or subsection 4 of this section for all tax years beginning on or after January 1, 2025**, shall be adjusted annually by the percent increase in inflation. The director shall publish such brackets annually beginning on or after October 1, 2016. Modifications to the brackets shall take effect on January first of each calendar year and shall apply to tax years beginning on or after the effective date of the new brackets.

(2) Beginning with the 2026 calendar year, the brackets of Missouri taxable income identified in subsection 4 of this section shall be adjusted annually by the percent increase in inflation. The director shall publish such brackets annually beginning on or after October 1, 2025. Modifications to the brackets shall take effect on January first of each calendar year and shall apply to tax years beginning on or after the effective date of the new brackets. For the purposes of this subdivision, the "percent increase in inflation" means the percentage, if any, by which the CPI for the preceding calendar year exceeds the CPI for the year beginning September 1, 2023, and ending August 31, 2024.

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

(1) "CPI", the Consumer Price Index for All Urban Consumers for the United States as reported by the Bureau of Labor Statistics, or its successor index;

(2) "CPI for the preceding calendar year", the average of the CPI as of the close of the twelve-month period ending on August thirty-first of such calendar year;

(3) "Net general revenue collected", all revenue deposited into the general revenue fund, less refunds and revenues originally deposited into the general revenue fund but designated by law for a specific distribution or transfer to another state fund;

(4) "Percent increase in inflation", the percentage, if any, by which the CPI for the preceding calendar year exceeds the CPI for the year beginning September 1, 2014, and ending August 31, 2015.

143.021. 1. Every resident having a taxable income shall determine his or her tax from the rates provided in section 143.011. For all tax years beginning on or before December 31, 2022, there shall be no tax on a taxable income of less than one hundred dollars.

2. (1) Notwithstanding the provisions of subsection 1 of section 143.011 to the contrary, for all tax years beginning on or after January 1, 2023, **but on or before December 31, 2024**, there shall be no tax on taxable income of less than or equal to one thousand dollars, as adjusted pursuant to subsection 5 of section 143.011.

(2) The modifications made pursuant to this subsection shall only apply to tax years that begin on or after January 1, 2023.

(3) The director of the department of revenue shall, by rule, adjust the tax table provided in subsection 1 of section 143.011 to effectuate the provisions of this subsection.

3. (1) Notwithstanding the provisions of section 143.011 to the contrary, for all tax years beginning on or after January 1, 2025, there shall be no tax on taxable income of less than or equal to two thousand five hundred dollars, as adjusted under subdivision (2) of subsection 5 of section 143.011.

(2) The modifications made under this subsection shall apply only to tax years that begin on or after January 1, 2025.

(3) The director of the department of revenue shall, by rule, adjust the tax table provided under subsection 4 of section 143.011 to effectuate the provisions of this subsection.

143.071. 1. For all tax years beginning before September 1, 1993, a tax is hereby imposed upon the Missouri taxable income of corporations in an amount equal to five percent of Missouri taxable income.

2. For all tax years beginning on or after September 1, 1993, and ending on or before December 31, 2019, a tax is hereby imposed upon the Missouri taxable income of corporations in an amount equal to six and one-fourth percent of Missouri taxable income.

3. For all tax years beginning on or after January 1, 2020, **but on or before December 31, 2024**, a tax is hereby imposed upon the Missouri taxable income of corporations in an amount equal to four percent of Missouri taxable income.

4. **For all tax years beginning on or after January 1, 2025, a tax is hereby imposed upon the Missouri taxable income of corporations in an amount equal to five percent of Missouri taxable income.**

5. The provisions of this section shall not apply to out-of-state businesses operating under sections 190.270 to 190.285.

143.177. 1. This section shall be known and may be cited as the "Missouri Working Family Tax Credit Act".

2. For purposes of this section, the following terms shall mean:

(1) "Department", the department of revenue;

(2) "Eligible taxpayer", a resident individual with a filing status of single, head of household, widowed, or married filing combined who is subject to the tax imposed under this chapter, excluding withholding tax imposed under sections 143.191 to 143.265, and who is allowed a federal earned income tax credit under 26 U.S.C. Section 32, as amended;

(3) "Tax credit", a credit against the tax otherwise due under this chapter, excluding withholding tax imposed under sections 143.191 to 143.265.

3. (1) Beginning with the 2023 calendar year, an eligible taxpayer shall be allowed a tax credit in an amount equal to a percentage of the amount such taxpayer would receive under the federal earned income tax credit as such credit existed under 26 U.S.C. Section 32 as of January 1, 2021, as provided pursuant to subdivision (2) of this subsection. The tax credit allowed by this section shall be claimed by such taxpayer at the time such taxpayer files a return and shall be applied against the income tax liability imposed by this chapter after reduction for all other credits allowed thereon. If the amount of the credit exceeds the tax liability, the difference shall ~~not~~ be refunded to the taxpayer and shall not be carried forward to any subsequent tax year.

(2) Subject to the provisions of subdivision (3) of this subsection, the percentage of the federal earned income tax credit to be allowed as a tax credit pursuant to subdivision (1) of this subsection shall be ten percent, which may be increased to twenty percent subject to the provisions of subdivision (3) of this subsection. The maximum percentage that may be claimed as a tax credit pursuant to this section shall be twenty percent of the federal earned income tax credit that may be claimed by such taxpayer. Any increase in the percentage that may be claimed as a tax credit shall take effect on January first of a calendar year and such percentage shall continue in effect until the next percentage increase occurs. An increase shall only apply to tax years that begin on or after the increase takes effect.

(3) The initial percentage to be claimed as a tax credit and any increase in the percentage that may be claimed pursuant to subdivision (2) of this subsection shall only occur if the amount of net general revenue collected in the previous fiscal year exceeds the highest amount of net general revenue collected in any of the three fiscal years prior to such fiscal year by at least one hundred fifty million dollars.

4. Notwithstanding the provisions of section 32.057 to the contrary, the department shall determine whether any taxpayer filing a report or return with the department who did not apply for the credit authorized under this section may qualify for the credit and, if so, determines a taxpayer may qualify for the credit, shall notify such taxpayer of his or her potential eligibility. In making a determination of eligibility under this section, the department shall use any appropriate and available data including, but not limited to, data available from the Internal Revenue Service, the U.S. Department of Treasury, and state income tax returns from previous tax years.

5. The department shall prepare an annual report containing statistical information regarding the tax credits issued under this section for the previous tax year, including the total amount of revenue expended, the number of credits claimed, and the average value of the credits issued to taxpayers whose earned income falls within various income ranges determined by the department.

6. The director of the department may promulgate rules and regulations to administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the

powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after January 1, 2023, shall be invalid and void.

7. Tax credits authorized under this section shall not be subject to the requirements of sections 135.800 to 135.830.

144.014. 1. Notwithstanding other provisions of law to the contrary, beginning October 1, 1997, **and ending on December 31, 2024**, the tax levied and imposed under this chapter on all retail sales of food shall be at the rate of one percent. The revenue derived from the one percent rate pursuant to this section shall be deposited by the state treasurer in the school district trust fund and shall be distributed as provided in section 144.701.

2. **Notwithstanding any provision of law to the contrary, beginning January 1, 2025, no state sales or use tax, local sales tax as defined under section 32.085, or local use tax shall be levied or imposed on any retail sale of food in this state.**

3. For the purposes of this section, the term "food" shall include only those products and types of food for which ~~[food stamps]~~ **benefits** may be redeemed pursuant to the provisions of the ~~[Federal Food Stamp]~~ **Supplemental Nutrition Assistance** Program as ~~[contained]~~ **described** in 7 U.S.C. Section 2012, as that section now reads or as it may be amended hereafter, and shall include food dispensed by or through vending machines. For the purpose of this section, except for vending machine sales, the term "food" shall not include food or drink sold by any establishment where the gross receipts derived from the sale of food prepared by such establishment for immediate consumption on or off the premises of the establishment constitutes more than eighty percent of the total gross receipts of that establishment, regardless of whether such prepared food is consumed on the premises of that establishment, including, but not limited to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or café.

144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other state of the United States, or between this state and any foreign country, and any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America, and such retail sales of tangible personal property which the general assembly of the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

2. There are also specifically exempted from the provisions of the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

(1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons registered pursuant to the provisions of the Missouri pesticide registration law, sections 281.220 to 281.310, which are to be used in connection with the growth or production of crops, fruit trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

(2) Materials, manufactured goods, machinery and parts which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing or fabricating and which new personal property is intended to be sold ultimately for final use or consumption; and materials, including without limitation, gases and manufactured goods, including without limitation slagging materials and firebrick, which are ultimately consumed in the manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part, component parts or ingredients of steel products intended to be sold ultimately for final use or consumption;

(3) Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property;

(4) Replacement machinery, equipment, and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; and

machinery and equipment, and the materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state. For the purposes of this subdivision, a "material recovery processing plant" means a facility that has as its primary purpose the recovery of materials into a usable product or a different form which is used in producing a new product and shall include a facility or equipment which are used exclusively for the collection of recovered materials for delivery to a material recovery processing plant but shall not include motor vehicles used on highways. For purposes of this section, the terms motor vehicle and highway shall have the same meaning pursuant to section 301.010. For the purposes of this subdivision, subdivision (5) of this subsection, and section 144.054, as well as the definition in subdivision (9) of subsection 1 of section 144.010, the term "product" includes telecommunications services and the term "manufacturing" shall include the production, or production and transmission, of telecommunications services. The preceding sentence does not make a substantive change in the law and is intended to clarify that the term "manufacturing" has included and continues to include the production and transmission of "telecommunications services", as enacted in this subdivision and subdivision (5) of this subsection, as well as the definition in subdivision (9) of subsection 1 of section 144.010. The preceding two sentences reaffirm legislative intent consistent with the interpretation of this subdivision and subdivision (5) of this subsection in *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and accordingly abrogates the Missouri supreme court's interpretation of those exemptions in *IBM Corporation v. Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the extent inconsistent with this section and *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005). The construction and application of this subdivision as expressed by the Missouri supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed. Material recovery is not the reuse of materials within a manufacturing process or the use of a product previously recovered. The material recovery processing plant shall qualify under the provisions of this section regardless of ownership of the material being recovered;

(5) Machinery and equipment, and parts and the materials and supplies solely required for the installation or construction of such machinery and equipment, purchased and used to establish new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery and equipment is used directly in manufacturing, mining or fabricating a product which is intended to be sold ultimately for final use or consumption. The construction and application of this subdivision as expressed by the Missouri supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed;

(6) Tangible personal property which is used exclusively in the manufacturing, processing, modification or assembling of products sold to the United States government or to any agency of the United States government;

(7) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

(8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and other machinery, equipment, replacement parts and supplies used in producing newspapers published for dissemination of news to the general public;

(9) The rentals of films, records or any type of sound or picture transcriptions for public commercial display;

(10) Pumping machinery and equipment used to propel products delivered by pipelines engaged as common carriers;

(11) Railroad rolling stock for use in transporting persons or property in interstate commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or more or trailers used by common carriers, as defined in section 390.020, in the transportation of persons or property;

(12) Electrical energy used in the actual primary manufacture, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of the cost of electrical energy so used or if the raw materials used in such processing contain at least twenty-five percent recovered materials as defined in section 260.200. There shall be a rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least

twenty-five percent recovered materials. For purposes of this subdivision, "processing" means any mode of treatment, act or series of acts performed upon materials to transform and reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing by the producer at the production facility;

(13) Anodes which are used or consumed in manufacturing, processing, compounding, mining, producing or fabricating and which have a useful life of less than one year;

(14) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

(15) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;

(16) Tangible personal property purchased by a rural water district;

(17) All amounts paid or charged for admission or participation or other fees paid by or other charges to individuals in or for any place of amusement, entertainment or recreation, games or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation, provided, however, that a municipality or other political subdivision may enter into revenue-sharing agreements with private persons, firms, or corporations providing goods or services, including management services, in or for the place of amusement, entertainment or recreation, games or athletic events, and provided further that nothing in this subdivision shall exempt from tax any amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;

(18) All sales of insulin, and all sales, rentals, repairs, and parts of durable medical equipment, prosthetic devices, and orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items, including samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and accessories including parts, and hospital beds and accessories and ambulatory aids including parts, and all sales or rental of manual and powered wheelchairs including parts, and stairway lifts, Braille writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales or rental of scooters including parts, and reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription drugs to individuals with disabilities, and drugs required by the Food and Drug Administration to meet the over-the-counter drug product labeling requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner licensed to prescribe;

(19) All sales made by or to religious and charitable organizations and institutions in their religious, charitable or educational functions and activities and all sales made by or to all elementary and secondary schools operated at public expense in their educational functions and activities;

(20) All sales of aircraft to common carriers for storage or for use in interstate commerce and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including fraternal organizations which have been declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable functions and activities and all sales made to eleemosynary and penal institutions and industries of the state, and all sales made to any private not-for-profit institution of higher education not otherwise excluded pursuant to subdivision (19) of this subsection or any institution of higher education supported by public funds, and all sales made to a state relief agency in the exercise of relief functions and activities;

(21) All ticket sales made by benevolent, scientific and educational associations which are formed to foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

(22) All sales made to any private not-for-profit elementary or secondary school, all sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or fiber, all sales of bedding used in the production of

livestock or poultry for food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an eligible new generation processing entity as defined in section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed additives" means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term "farm machinery and equipment" shall mean:

(a) New or used farm tractors and such other new or used farm machinery and equipment, including utility vehicles used for any agricultural use, and repair or replacement parts thereon and any accessories for and upgrades to such farm machinery and equipment and rotary mowers used for any agricultural purposes. For the purposes of this subdivision, "utility vehicle" shall mean any motorized vehicle manufactured and used exclusively for off-highway use which is more than fifty inches but no more than eighty inches in width, measured from outside of tire rim to outside of tire rim, with an unladen dry weight of three thousand five hundred pounds or less, traveling on four or six wheels;

(b) Supplies and lubricants used exclusively, solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile; and

(c) One-half of each purchaser's purchase of diesel fuel therefor which is:

a. Used exclusively for agricultural purposes;

b. Used on land owned or leased for the purpose of producing farm products; and

c. Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;

(23) Except as otherwise provided in section 144.032, all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any city not within a county, all sales of metered or unmetered water service for domestic use:

(a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;

(b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's utility service rate classification and the provision of service thereunder shall be conclusive as to whether or not the utility must charge sales tax;

(c) Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;

(24) All sales of handicraft items made by the seller or the seller's spouse if the seller or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such sales do not constitute a majority of the annual gross income of the seller;

(25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4071, 4081, ~~[4091,]~~ 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes on such excise taxes;

(26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne vessels which are used primarily in or for the transportation of property or cargo, or the conveyance of persons for hire, on navigable rivers bordering on or located in part in this state, if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such river;

(27) All sales made to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such agency as provided pursuant to the compact;

(28) Computers, computer software and computer security systems purchased for use by architectural or engineering firms headquartered in this state. For the purposes of this subdivision, "headquartered in this state" means the office for the administrative management of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

(29) All livestock sales when either the seller is engaged in the growing, producing or feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering or leasing of such livestock;

(30) All sales of barges which are to be used primarily in the transportation of property or cargo on interstate waterways;

(31) Electrical energy or gas, whether natural, artificial or propane, water, or other utilities which are ultimately consumed in connection with the manufacturing of cellular glass products or in any material recovery processing plant as defined in subdivision (4) of this subsection;

(32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or herbicides used in the production of crops, aquaculture, livestock or poultry;

(33) Tangible personal property and utilities purchased for use or consumption directly or exclusively in the research and development of agricultural/biotechnology and plant genomics products and prescription pharmaceuticals consumed by humans or animals;

(34) All sales of grain bins for storage of grain for resale;

(35) All sales of feed which are developed for and used in the feeding of pets owned by a commercial breeder when such sales are made to a commercial breeder, as defined in section 273.325, and licensed pursuant to sections 273.325 to 273.357;

(36) All purchases by a contractor on behalf of an entity located in another state, provided that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption" shall mean any document evidencing that the entity is exempt from sales and use taxes on purchases pursuant to the laws of the state in which the entity is located. Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the exemption. If the exemption certificate issued by the exempt entity to the contractor is later determined by the director of revenue to be invalid for any reason and the contractor has accepted the certificate in good faith, neither the contractor or the exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result of use of the invalid exemption certificate. Materials shall be exempt from all state and local sales and use taxes when purchased by a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities for the following:

(a) An exempt entity located in this state, if the entity is one of those entities able to issue project exemption certificates in accordance with the provisions of section 144.062; or

(b) An exempt entity located outside the state if the exempt entity is authorized to issue an exemption certificate to contractors in accordance with the provisions of that state's law and the applicable provisions of this section;

(37) All sales or other transfers of tangible personal property to a lessor who leases the property under a lease of one year or longer executed or in effect at the time of the sale or other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;

(38) Sales of tickets to any collegiate athletic championship event that is held in a facility owned or operated by a governmental authority or commission, a quasi-governmental agency, a state university or college or by the state or any political subdivision thereof, including a municipality, and that is played on a neutral site and may reasonably be played at a site located outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is not located on the campus of a conference member institution participating in the event;

(39) All purchases by a sports complex authority created under section 64.920, and all sales of utilities by such authority at the authority's cost that are consumed in connection with the operation of a sports complex leased to a professional sports team;

(40) All materials, replacement parts, and equipment purchased for use directly upon, and for the modification, replacement, repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories;

(41) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar places of business for use in the normal course of business and money received by a shooting range or similar places of business from patrons and held by a shooting range or similar place of business for redistribution to patrons at the conclusion of a shooting event;

(42) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as defined in section 306.010;

(43) Any new or used aircraft sold or delivered in this state to a person who is not a resident of this state or a corporation that is not incorporated in this state, and such aircraft is not to be based in this state and shall not remain in this state more than ten business days subsequent to the last to occur of:

(a) The transfer of title to the aircraft to a person who is not a resident of this state or a corporation that is not incorporated in this state; or

(b) The date of the return to service of the aircraft in accordance with 14 CFR 91.407 for any maintenance, preventive maintenance, rebuilding, alterations, repairs, or installations that are completed contemporaneously with the transfer of title to the aircraft to a person who is not a resident of this state or a corporation that is not incorporated in this state;

(44) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled by such motor vehicles, that are actually used in the normal course of business to haul property on the public highways of the state, and that are capable of hauling loads commensurate with the motor vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of such vehicles. For purposes of this subdivision, "motor vehicle" and "public highway" shall have the meaning as ascribed in section 390.020;

(45) All internet access or the use of internet access regardless of whether the tax is imposed on a provider of internet access or a buyer of internet access. For purposes of this subdivision, the following terms shall mean:

(a) "Direct costs", costs incurred by a governmental authority solely because of an internet service provider's use of the public right-of-way. The term shall not include costs that the governmental authority would have incurred if the internet service provider did not make such use of the public right-of-way. Direct costs shall be determined in a manner consistent with generally accepted accounting principles;

(b) "Internet", computer and telecommunications facilities, including equipment and operating software, that comprises the interconnected worldwide network that employ the transmission control protocol or internet protocol, or any predecessor or successor protocols to that protocol, to communicate information of all kinds by wire or radio;

(c) "Internet access", a service that enables users to connect to the internet to access content, information, or other services without regard to whether the service is referred to as telecommunications, communications, transmission, or similar services, and without regard to whether a provider of the service is subject to regulation by the Federal Communications Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this subdivision, internet access also includes: the purchase, use, or sale of communications services, including telecommunications services as defined in section 144.010, to the extent the communications services are purchased, used, or sold to provide the service described in this subdivision or to otherwise enable users to access content, information, or other services offered over the internet; services that are incidental to the provision of a service described in this subdivision, when furnished to users as part of such service, including a home page, electronic mail, and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity; a home page electronic mail and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity that are provided independently or that are not packed with internet access. As used in this subdivision, internet access does not include voice, audio, and video programming or other products and services, except services described in this paragraph or this subdivision, that use internet protocol or any successor protocol and for which there is a charge, regardless of whether the charge is separately stated or aggregated with the charge for services described in this paragraph or this subdivision;

(d) "Tax", any charge imposed by the state or a political subdivision of the state for the purpose of generating revenues for governmental purposes and that is not a fee imposed for a specific privilege, service, or benefit conferred, except as described as otherwise under this subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a governmental entity. The term tax shall not include any franchise fee or similar fee imposed or authorized under sections 67.1830 to 67.1846 or section 67.2689; Section 622 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee related to obligations of telecommunications carriers under the Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:

- a. The fee is not imposed for the purpose of recovering direct costs incurred by the franchising or other governmental authority from providing the specific privilege, service, or benefit conferred to the payer of the fee; or
- b. The fee is imposed for the use of a public right-of-way based on a percentage of the service revenue, and the fee exceeds the incremental direct costs incurred by the governmental authority associated with the provision of that right-of-way to the provider of internet access service.

Nothing in this subdivision shall be interpreted as an exemption from taxes due on goods or services that were subject to tax on January 1, 2016;

(46) All purchases by a company of solar photovoltaic energy systems, components used to construct a solar photovoltaic energy system, and all purchases of materials and supplies used directly to construct or make improvements to such systems, provided that such systems:

- (a) Are sold or leased to an end user; or
- (b) Are used to produce, collect and transmit electricity for resale or retail;

(47) All sales of necessary personal hygiene products and toiletries. For the purposes of this subdivision, "necessary personal hygiene products and toiletries" shall mean goods, merchandise, or products necessary for personal hygiene, health, safety, or cleanliness of an individual including, but not limited to, feminine hygiene products, diapers, incontinence products, toilet paper, toothbrushes, toothpaste, soap, shampoo, deodorant, antiperspirant, and other similar products necessary for reasonable hygiene; but such term shall not include luxury or cosmetic personal care items.

3. Any ruling, agreement, or contract, whether written or oral, express or implied, between a person and this state's executive branch, or any other state agency or department, stating, agreeing, or ruling that such person is not required to collect sales and use tax in this state despite the presence of a warehouse, distribution center, or fulfillment center in this state that is owned or operated by the person or an affiliated person shall be null and void unless it is specifically approved by a majority vote of each of the houses of the general assembly. For purposes of this subsection, an "affiliated person" means any person that is a member of the same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code of 1986, as amended, as the vendor or any other entity that, notwithstanding its form of organization, bears the same ownership relationship to the vendor as a corporation that is a member of the same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code, as amended.

144.070. 1. At the time the owner of any new or used motor vehicle, trailer, boat, or outboard motor which was acquired in a transaction subject to sales tax under the Missouri sales tax law makes application to the director of revenue for an official certificate of title and the registration of the motor vehicle, trailer, boat, or outboard motor as otherwise provided by law, the owner shall present to the director of revenue evidence satisfactory to the director of revenue showing the purchase price exclusive of any charge incident to the extension of credit paid by or charged to the applicant in the acquisition of the motor vehicle, trailer, boat, or outboard motor, or that no sales tax was incurred in its acquisition, and if sales tax was incurred in its acquisition, the applicant shall pay or cause to be paid to the director of revenue the sales tax provided by the Missouri sales tax law in addition to the registration fees now or hereafter required according to law, and the director of revenue shall not issue a certificate of title for any new or used motor vehicle, trailer, boat, or outboard motor subject to sales tax as provided in the Missouri sales tax law until the tax levied for the sale of the same under sections 144.010 to 144.510 has been paid as provided in this section or is registered under the provisions of subsection 5 of this section.

2. As used in subsection 1 of this section, the term "purchase price" shall mean the total amount of the contract price agreed upon between the seller and the applicant in the acquisition of the motor vehicle, trailer, boat, or outboard motor, regardless of the medium of payment therefor.

3. In the event that the purchase price is unknown or undisclosed, or that the evidence thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisalment by the director.

4. The director of the department of revenue shall endorse upon the official certificate of title issued by the director upon such application an entry showing that such sales tax has been paid or that the motor vehicle, trailer, boat, or outboard motor represented by such certificate is exempt from sales tax and state the ground for such exemption.

5. Any person, company, or corporation engaged in the business of renting or leasing motor vehicles, trailers, boats, or outboard motors, which are to be used exclusively for rental or lease purposes, and not for resale, may apply to the director of revenue for authority to operate as a leasing or rental company and pay an annual fee of two hundred fifty dollars for such authority. Any company approved by the director of revenue may pay the tax due on any motor vehicle, trailer, boat, or outboard motor as required in section 144.020 at the time of registration thereof or in lieu thereof may pay a sales tax as provided in sections 144.010, 144.020, 144.070 and 144.440. A sales tax shall be charged to and paid by a leasing company which does not exercise the option of paying in accordance with section 144.020, on the amount charged for each rental or lease agreement while the motor vehicle, trailer, boat, or outboard motor is domiciled in this state. Any motor vehicle, trailer, boat, or outboard motor which is leased as the result of a contract executed in this state shall be presumed to be domiciled in this state.

6. Every applicant to be a registered fleet owner as described in subsections 6 to 10 of section 301.032 shall furnish with the application to operate as a registered fleet owner a corporate surety bond or irrevocable letter of credit, as defined in section 400.5-102, issued by any state or federal financial institution in the penal sum of one hundred thousand dollars, on a form approved by the department. The bond or irrevocable letter of credit shall be conditioned upon the registered fleet owner complying with the provisions of any statutes applicable to registered fleet owners, and the bond shall be an indemnity for any loss sustained by reason of the acts of the person bonded when such acts constitute grounds for the suspension or revocation of the registered fleet owner license. The bond shall be executed in the name of the state of Missouri for the benefit of all aggrieved parties or the irrevocable letter of credit shall name the state of Missouri as the beneficiary; except that, the aggregate liability of the surety or financial institution to the aggrieved parties shall, in no event, exceed the amount of the bond or irrevocable letter of credit. The proceeds of the bond or irrevocable letter of credit shall be paid upon receipt by the department of a final judgment from a Missouri court of competent jurisdiction against the principal and in favor of an aggrieved party.

7. Any corporation may have one or more of its divisions separately apply to the director of revenue for authorization to operate as a leasing company, provided that the corporation:

- (1) Has filed a written consent with the director authorizing any of its divisions to apply for such authority;
- (2) Is authorized to do business in Missouri;
- (3) Has agreed to treat any sale of a motor vehicle, trailer, boat, or outboard motor from one of its divisions to another of its divisions as a sale at retail;
- (4) Has registered under the fictitious name provisions of sections 417.200 to 417.230 each of its divisions doing business in Missouri as a leasing company; and
- (5) Operates each of its divisions on a basis separate from each of its other divisions. However, when the transfer of a motor vehicle, trailer, boat or outboard motor occurs within a corporation which holds a license to operate as a motor vehicle or boat dealer pursuant to sections 301.550 to 301.573 the provisions in subdivision (3) of this subsection shall not apply.

8. If the owner of any motor vehicle, trailer, boat, or outboard motor desires to charge and collect sales tax as provided in this section, the owner shall make application to the director of revenue for a permit to operate as a motor vehicle, trailer, boat, or outboard motor leasing company. The director of revenue shall promulgate rules and regulations determining the qualifications of such a company, and the method of collection and reporting of sales tax charged and collected. Such regulations shall apply only to owners of motor vehicles, trailers, boats, or outboard motors, electing to qualify as motor vehicle, trailer, boat, or outboard motor leasing companies under the provisions of subsection 5 of this section, and no motor vehicle renting or leasing, trailer renting or leasing, or boat or outboard motor renting or leasing company can come under sections 144.010, 144.020, 144.070 and 144.440 unless all motor vehicles, trailers, boats, and outboard motors held for renting and leasing are included.

9. Any person, company, or corporation engaged in the business of renting or leasing three thousand five hundred or more motor vehicles which are to be used exclusively for rental or leasing purposes and not for resale, and that has applied to the director of revenue for authority to operate as a leasing company may also operate as a registered fleet owner as prescribed in section 301.032.

10. Beginning July 1, 2010, any motor vehicle dealer licensed under section 301.560 engaged in the business of selling motor vehicles or trailers shall apply to the director of revenue for authority to collect and remit the sales tax required under this section on all motor vehicles sold by the motor vehicle dealer. A motor vehicle dealer receiving authority to collect and remit the tax is subject to all provisions under sections 144.010 to 144.525.

~~[Any motor vehicle dealer authorized to collect and remit sales taxes on motor vehicles under this subsection shall be entitled to deduct and retain an amount equal to two percent of the motor vehicle sales tax pursuant to section 144.140. Any amount of the tax collected under this subsection that is retained by a motor vehicle dealer pursuant to section 144.140 shall not constitute state revenue.]~~ In no event shall revenues from the general revenue fund or any other state fund be utilized to compensate motor vehicle dealers for their role in collecting and remitting sales taxes on motor vehicles. In the event this subsection or any portion thereof is held to violate Article IV, Section 30(b) of the Missouri Constitution, no motor vehicle dealer shall be authorized to collect and remit sales taxes on motor vehicles under this section. ~~[No motor vehicle dealer shall seek compensation from the state of Missouri or its agencies if a court of competent jurisdiction declares that the retention of two percent of the motor vehicle sales tax is unconstitutional and orders the return of such revenues.]~~

11. (1) Every motor vehicle dealer licensed under section 301.560, as soon as technologically possible following the development and maintenance of a modernized, integrated system for the titling of vehicles, issuance and renewal of vehicle registrations, issuance and renewal of driver's licenses and identification cards, and perfection and release of liens and encumbrances on vehicles, to be funded by the motor vehicle administration technology fund as created in section 301.558, shall collect and remit the sales tax required under this section on all motor vehicles that such dealer sells. In collecting and remitting this sales tax, motor vehicle dealers shall be subject to all applicable provisions under sections 144.010 to 144.527.

(2) The director of revenue may promulgate all necessary rules and regulations for the administration of this subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this subsection shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This subsection and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2023, shall be invalid and void.

144.081. 1. The director of revenue, by regulation, may require a seller to timely remit the unpaid state sales tax for each quarter-monthly period, only if the seller's aggregate state sales tax was ten thousand dollars or more in each of at least six months during the prior twelve months. The term "state sales tax" as used in this section means the tax imposed by sections 144.010 to 144.510 and the additional sales tax imposed by Sections 43(a) to 43(c) and 47(a) to 47(c) of Article IV of the Missouri Constitution and does not include any sales taxes imposed by political subdivisions of the state pursuant to other provisions of law.

2. The director may increase the monthly requirement to more than ten thousand dollars or otherwise narrow the application of the quarter-monthly remittance system authorized by this section. The director may not require the remittance of state sales taxes more often than monthly unless authorized by this section.

3. A remittance shall be timely if mailed as provided in section 143.851 within three banking days after the end of the quarter-monthly period or if received by the director or deposited in a depository designated by the director within four banking days after the end of the quarter-monthly period.

4. ~~[The unpaid amount shall be after a reduction for the compensation provided by section 144.140.]~~ The unpaid amount at the end of a quarter-monthly period shall not include unpaid amounts for a prior quarter-monthly period only if the seller made a remittance with respect to the prior quarter-monthly period. The excess, if any, of a remittance over the actual amount for a period shall be applied in order of time to each of the seller's succeeding remittances with respect to the same return period.

5. For purposes of this section, "quarter-monthly period" means:

- (1) The first seven days of a calendar month;
- (2) The eighth to fifteenth day of a calendar month;
- (3) The sixteenth to twenty-second day of a calendar month; and
- (4) The portion following the twenty-second of a calendar month.

6. (1) In the case of an underpayment of any amount required to be paid pursuant to this section, a seller shall be liable for a penalty in lieu of all other penalties, interest or additions to tax imposed by this chapter for violating this section. The penalty shall be five percent of the amount of the underpayment determined under subdivision (2) of this subsection.

(2) The amount of the underpayment shall be the excess of:

- (a) Ninety percent of the unpaid amount at the end of a quarter-monthly period, over
- (b) The amount, if any, of the timely remittance for the quarter-monthly period.

7. (1) The penalty with respect to any quarter-monthly period shall not be imposed if the seller's timely remittance for the quarter-monthly period equals or exceeds one-fourth of the average monthly state sales tax liability of the seller for the preceding calendar year. The month of highest liability and the month of lowest liability

shall be excluded in computing the average. This subdivision shall apply only to a seller who had a state sales tax liability for at least six months of the previous calendar year.

(2) The penalty shall not be imposed if the seller establishes that the failure to make a timely remittance of at least ninety percent was due to reasonable cause, and not due to willful neglect.

(3) The penalty shall not be imposed against any seller for the first two months the seller is obligated to make quarter-monthly remittance of state sales taxes.

8. Tax amounts remitted under this section shall be treated as payments on the seller's monthly return required by sections 144.080 and 144.090. Tax amounts remitted under this section shall be deemed to have been paid on the last day prescribed for filing the return. The preceding sentence shall apply in computing ~~[compensation under section 144.140,]~~ interest, penalties, and additions to tax and for purposes of all sections of this chapter, except this section.

9. The director of revenue may prescribe the use of an electronic funds payment system for the payment of sales and use taxes by any seller subject to the requirement of quarter-monthly remittance as provided in this section.

~~144.140. 1. [From every remittance to the director of revenue made on or before the date when the same becomes due, the person required to remit the same shall be entitled to deduct and retain an amount equal to two percent thereof.~~

~~2.]~~ The director shall provide a monetary allowance from the taxes collected to a certified service provider under the terms of the certified service contract signed with the provider, provided that such allowance shall be funded entirely from moneys collected by the certified service provider.

~~[3. Any certified service provider receiving an allowance under subsection 2 of this section shall not be entitled to simultaneously deduct the allowance provided for under subsection 1 of this section.~~

~~4.]~~ **2.** For the purposes of this section, "certified service provider" shall mean an agent certified by the department of revenue to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases.

~~[5. The provisions of this section relating to the allowance for timely remittance of sales tax payment shall also be applicable to the timely remittance of use tax payment under sections 144.600 to 144.746.]~~

144.608. 1. For the purpose of more efficiently securing the payment of and accounting for the tax collected and remitted by retailers and vendors, the department is hereby authorized:

(1) To consult, contract, and work jointly with the streamlined sales and use tax agreement's governing board to allow sellers to use the governing board's certified service providers and central registration system services; or

(2) To consult, contract, and work with certified service providers independently. The department is authorized to determine the method and amount of compensation to be provided to certified service providers by this state for the services of such certified service providers to certain sellers ~~], provided that no certified service provider or seller utilizing a certified service provider shall be entitled to the deduction provided in subsection 1 of section 144.140].~~

2. The department is also hereby authorized to independently take such actions as may be reasonably necessary to secure the payment of and account for the tax collected and remitted by retailers and vendors. The department shall independently carry out any or all activities relating to the collection of online use tax if the department, in its own judgment, determines that independently carrying out such activities would promote cost-saving to the state.

3. The director of revenue shall make, promulgate, and enforce reasonable rules and regulations for the administration and enforcement of the provisions of this chapter relating to the collection and remittance of sales and use tax by certified service providers. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after January 1, 2023, shall be invalid and void.

4. The provisions of this section shall automatically sunset five years after January 1, 2023, unless reauthorized by an act of the general assembly."; and

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

Representative Van Schoiack raised a point of order that **House Amendment No. 1** goes beyond the scope of the bill.

Speaker Pro Tem Henderson assumed the Chair.

The Chair ruled the point of order well taken.

On motion of Representative Smith (155), **HB 2274** was ordered perfected and printed.

Representative Riley resumed the Chair.

HB 2320, relating to the live entertainment capital of Missouri, was taken up by Representative Seitz.

On motion of Representative Seitz, the title of **HB 2320** was agreed to.

Representative Patterson moved the previous question.

Which motion was adopted by the following vote:

AYES: 093

Allen	Amato	Atchison	Baker	Banderman
Billington	Black	Boggs	Bonacker	Bromley
Brown 149	Brown 16	Buchheit-Courtway	Byrnes	Casteel
Chappell	Christ	Christofanelli	Coleman	Cook
Copeland	Davidson	Davis	Diehl	Dinkins
Evans	Falkner	Farnan	Francis	Gallick
Gragg	Gregory	Griffith	Haden	Haffner
Haley	Hardwick	Hausman	Henderson	Hicks
Hinman	Houx	Hovis	Hudson	Hurlbert
Jones	Justus	Kalberloh	Keathley	Knight
Lewis 6	Lonsdale	Lovasco	Matthiesen	McGaugh
McMullen	Morse	Murphy	Myers	O'Donnell
Oehlerking	Owen	Parker	Patterson	Perkins
Peters	Pouche	Reedy	Richey	Riggs
Riley	Roberts	Sander	Sassmann	Schnelting
Schulte	Schwadron	Seitz	Sharpe 4	Shields
Sparks	Stacy	Stephens	Stinnett	Thomas
Titus	Toalson Reisch	Van Schoiack	Veit	Voss
Waller	Wilson	Wright		

NOES: 043

Adams	Anderson	Aune	Bangert	Baringer
Barnes	Brown 27	Burnett	Butz	Christensen
Clemens	Collins	Crossley	Doll	Fogle
Fountain Henderson	Gray	Hein	Ingle	Johnson 12
Johnson 23	Lavender	Lewis 25	Mackey	Mann
Merideth	Mosley	Nickson-Clark	Nurrenbern	Plank
Quade	Sauls	Sharp 37	Smith 46	Steinhoff
Strickler	Taylor 84	Terry	Walsh Moore	Weber
Windham	Woods	Young		

PRESENT: 000

ABSENT WITH LEAVE: 026

Appelbaum	Bland Manlove	Bosley	Brown 87	Burger
Burton	Busick	Cupps	Deaton	Ealy
Kelley 127	Kelly 141	Marquart	Mayhew	McGill
Phifer	Pollitt	Proudie	Reuter	Smith 155
Smith 163	Taylor 48	Thompson	Unsicker	West
Mr. Speaker				

VACANCIES: 001

On motion of Representative Seitz, **HB 2320** was ordered perfected and printed.

On motion of Representative Patterson, the House recessed until 2:30 p.m.

LETTER OF OBJECTION

March 12, 2024

Re: Consent Calendar
Dean Plocher, Speaker

Mister Speaker,

We, the undersigned, request that **House Bill No. 2083** be removed from the consent calendar today, 12 March 2024. Please reach out to our offices, if you have any questions.

In Service,

/s/ Tony Lovasco
State Representative, District 64

/s/ Darin Chappell
State Representative, District 137

/s/ Mazzie Christensen
State Representative, District 2

/s/ Bishop Davidson
State Representative, District 130

/s/ Deb Lavender
State Representative, District 98

/s/ Peter Merideth
State Representative, District 80

AFTERNOON SESSION

The hour of recess having expired, the House was called to order by Speaker Plocher.

Representative Patterson suggested the absence of a quorum.

The following roll call indicated a quorum present:

AYES: 047

Allen	Anderson	Atchison	Billington	Bonacker
Brown 16	Burton	Casteel	Chappell	Christ
Christofanelli	Cook	Davidson	Davis	Diehl
Farnan	Francis	Gallick	Gragg	Haden
Haffner	Haley	Hardwick	Hausman	Kalberloh
Kelley 127	Lonsdale	Lovasco	Mayhew	McGill
McMullen	Morse	Murphy	Myers	Patterson
Perkins	Peters	Richey	Roberts	Sander
Sassmann	Seitz	Shields	Sparks	Stinnett
Titus	Van Schoiack			

NOES: 000

PRESENT: 038

Barnes	Brown 149	Butz	Christensen	Copeland
Crossley	Deaton	Dinkins	Fountain Henderson	Gregory
Griffith	Hein	Hinman	Houx	Hudson
Hurlbert	Johnson 23	Justus	Keathley	Knight
Matthiesen	McGaugh	O'Donnell	Oehlerking	Pollitt
Pouche	Schulte	Schwadron	Sharpe 4	Steinhoff
Stephens	Taylor 48	Thomas	Voss	Waller
Weber	Wilson	Mr. Speaker		

ABSENT WITH LEAVE: 077

Adams	Amato	Appelbaum	Aune	Baker
Banderman	Bangert	Baringer	Black	Bland Manlove
Boggs	Bosley	Bromley	Brown 27	Brown 87
Buchheit-Courtway	Burger	Burnett	Busick	Byrnes
Clemens	Coleman	Collins	Cupps	Doll
Ealy	Evans	Falkner	Fogle	Gray
Henderson	Hicks	Hovis	Ingle	Johnson 12
Jones	Kelly 141	Lavender	Lewis 25	Lewis 6
Mackey	Mann	Marquart	Merideth	Mosley
Nickson-Clark	Nurrenbern	Owen	Parker	Phifer
Plank	Proudie	Quade	Reedy	Reuter
Riggs	Riley	Sauls	Schnelting	Sharp 37
Smith 155	Smith 163	Smith 46	Stacy	Strickler
Taylor 84	Terry	Thompson	Toalson Reisch	Unsicker
Veit	Walsh Moore	West	Windham	Woods
Wright	Young			

VACANCIES: 001

Representative Hudson assumed the Chair.

PERFECTION OF HOUSE BILLS - INFORMAL

HCS HB 1483, relating to tax credits for sporting events, was taken up by Representative Christ.

On motion of Representative Christ, the title of **HCS HB 1483** was agreed to.

On motion of Representative Christ, **HCS HB 1483** was adopted.

On motion of Representative Christ, **HCS HB 1483** was ordered perfected and printed.

HCS HB 1746, relating to utilities, was taken up by Representative O'Donnell.

On motion of Representative O'Donnell, the title of **HCS HB 1746** was agreed to.

Representative O'Donnell offered **House Amendment No. 1**.

House Amendment No. 1

AMEND House Committee Substitute for House Bill No. 1746, Page 11, Section 144.058, Line 4, by inserting after the number "**32.085**" the words "**paid by any public utility, as such term is defined in section 386.020, or any rural electric cooperative operating under chapter 394**"; and

Further amend said bill and section, Pages 11-12, Lines 11-12, by deleting the phrase "**, as such term is defined in section 386.020,**"; and

Further amend said bill, Page 15, Section 204.610, Line 44, by inserting after all of said section and line the following:

"386.895. 1. As used in this section, the following terms shall mean:

- (1) "Biogas", a mixture of carbon dioxide and hydrocarbons, primarily methane gas, released from the biological decomposition of organic materials;
- (2) "Biomass", has the meaning given the term "qualified biomass" in section 142.028;
- (3) "Gas corporation", the same as defined in section 386.020;
- (4) "Qualified investment", any capital investment in renewable natural gas infrastructure incurred by a gas corporation for the purpose of providing natural gas service under a renewable natural gas program;
- (5) "Renewable energy sources", hydroelectric, geothermal, solar photovoltaic, wind, tidal, wave, biomass, or biogas energy sources;
- (6) "Renewable natural gas", any of the following products processed to meet pipeline quality standards or transportation fuel grade requirements:
 - (a) Biogas that is upgraded to meet natural gas pipeline quality standards such that it may blend with, or substitute for, geologic natural gas;
 - (b) Hydrogen gas; or
 - (c) Methane gas derived from any combination of:
 - a. Biogas;
 - b. Hydrogen gas or carbon oxides derived from renewable energy sources; or
 - c. Waste carbon dioxide;
- (7) "Renewable natural gas infrastructure", all equipment and facilities for the production, processing, pipeline interconnection, and distribution of renewable natural gas to be furnished to Missouri customers.

2. **No later than July 1, 2025**, the commission shall adopt rules ~~[for]~~ **permitting** gas corporations **to voluntarily institute a** ~~[to offer a voluntary]~~ renewable natural gas program. Rules adopted by the commission under this section shall **be limited to** ~~[include]~~:

- (1) Rules for reporting requirements; ~~and~~
- (2) **Rules for establishing a process for gas corporations to submit filings pursuant to the renewable natural gas program; and**
- (3) Rules for establishing a process for gas corporations to fully recover incurred costs that are prudent, just, and reasonable associated with a renewable natural gas program. Such recovery shall not be permitted until the project is operational and produces renewable natural gas for customer use.

The public service commission may promulgate rules limited to its rulemaking authority under this subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2024, shall be invalid and void.

3. (1) **A qualified investment shall be deemed prudent for any gas corporation when the aggregate of such qualified investments does not exceed:**

- (a) **Five percent of such gas corporation's net plant as reported in the gas corporation's most recent annual report to the commission for any gas corporation with more than twenty-five thousand customers in Missouri; or**
- (b) **Seven and one half percent of such gas corporation's net plant as reported in the gas corporation's most recent annual report to the commission for any gas corporation with twenty-five thousand customers or fewer in Missouri.**

(2) The qualified investment allowed under this section shall apply to a gas corporation's combined gas utility operations and gas service areas located in the state. All costs incurred for qualified investments shall also be reasonable to be deemed prudent by the commission.

4. A filing by a gas corporation pursuant to the renewable natural gas program created in subsection 2 of this section shall include, but is not limited to:

- (1) A proposal to procure a total volume of renewable natural gas over a specific period; ~~and~~
- (2) Identification of the qualified investments that the gas corporation may make in renewable natural gas infrastructure; **and**
- (3) **A timeline for the investment and completion of the proposed renewable natural gas infrastructure.**

~~[4-]~~ 5. A gas corporation may from time to time revise the filing submitted to the commission under this section no more than one time per year.

~~[5-]~~ 6. Any costs incurred by a gas corporation for a qualified investment that are prudent, just, and reasonable may be recovered by means of an automatic rate adjustment clause.

7. For any filing made by a gas corporation under this section for a project with an aggregate cost of less than five million dollars, the commission shall issue a decision within ninety days of submission. For any such filing under this subsection, the commission may exercise the right to extend the review period thirty additional days for good cause. The commission shall not extend the review period more than twice for a total of sixty additional days.

~~[6-]~~ 8. When a gas corporation makes a qualified investment in the production of renewable natural gas, the costs associated with such qualified investment shall include the cost of capital established by the commission in the gas corporation's most recent general rate case.

~~[7-]~~ 9. On or before January 1, ~~[2023]~~ **2026**, the division of energy within the department of natural resources shall provide to the chair of the public service commission, the speaker of the house of representatives, the president pro tempore of the senate, the chair of the senate committee on commerce, consumer protection, energy, and the environment, and the chair of the house of representatives utility committee, a report on the renewable natural gas program established under this section. Such report shall include, but not be limited to, the following:

- (1) The number of projects submitted for the renewable natural gas program and the number of projects approved for the renewable natural gas program;
- (2) The number of projects that are operational, and the costs, projected and actual, of such projects and other key metrics the division of energy deems important;
- (3) The volume of renewable natural gas produced in the state through projects that were approved by the renewable natural gas program as well as the percentage of renewable natural gas produced in relation to the total volume of natural gas sold in the state;

(4) The environmental benefits of renewable natural gas, including but not limited to greenhouse gas reduction as a result of the production of renewable natural gas;

(5) The economic benefits of the renewable natural gas program, including but not limited to local employment, value-added production for the agricultural sector, and other economic development; and

(6) Any economic benefits or other costs to ratepayers.

~~[8-]~~ **10.** Rules adopted by the commission under this section shall not prohibit an affiliate of a gas corporation from making a capital investment in a biogas production project if the affiliate is not a public utility as defined in section 386.020.

~~[9. The public service commission may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid and void.—]~~

~~[10-]~~ **11.** Pursuant to section 23.253 of the Missouri sunset act, this section and any rules enacted under this section shall expire nine years from the date the **commission promulgates rules to implement the** renewable natural gas program ~~[is established]~~, unless reauthorized by the general assembly; provided that any rate adjustment authorized by this section shall continue so long as the renewable natural gas program remains in operation and produces renewable natural gas for customer use."; and

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

On motion of Representative O'Donnell, **House Amendment No. 1** was adopted.

Representative Hurlbert offered **House Amendment No. 2.**

House Amendment No. 2

AMEND House Committee Substitute for House Bill No. 1746, Page 22, Section 393.1030, Line 154, by inserting after said section and line the following:

"393.1400. 1. For purposes of this section, the following terms shall mean:

(1) "Commission", the public service commission;

(2) "Electrical corporation", the same as defined in section 386.020, but shall not include an electrical corporation as described in subsection 2 of section 393.110;

(3) "Qualifying electric plant", all rate-base additions, except rate-base additions for new coal-fired generating units, new nuclear generating units, ~~[new natural gas units,]~~ or rate-base additions that increase revenues by allowing service to new customer premises;

(4) "Rate-base cutoff date", the date rate-base additions are accounted for in a general rate proceeding. In the absence of a commission order that specifies the rate-base cutoff date, such date as reflected in any jointly proposed procedural schedule submitted by the parties in the applicable general rate proceeding, or as otherwise agreed to by such parties, shall be used;

(5) "Weighted average cost of capital", the return on rate base used to determine the revenue requirement in the electrical corporation's most recently completed general rate proceeding; provided, that in the absence of a commission determination of the return on rate base within the three-year period prior to August 28, 2022, the weighted average cost of capital shall be determined using the electrical corporation's actual capital structure as of December 31, 2021, excluding short-term debt, the electrical corporation's actual cost of long-term debt and preferred stock as of December 31, 2021, and a cost of common equity of nine and one-half percent.

2. (1) Notwithstanding any other provision of this chapter to the contrary, electrical corporations shall defer to a regulatory asset eighty-five percent of all depreciation expense and return associated with all qualifying electric plant recorded to plant-in-service on the utility's books commencing on or after ~~[August 28, 2018, if]~~ the electrical corporation ~~[has]~~ made the election provided for by subsection 5 of this section ~~[by that date, or on the~~

date such election is made if the election is made after August 28, 2018] through August 27, 2024. **Beginning August 28, 2024, and notwithstanding any other provision of this chapter to the contrary, electrical corporations shall defer to a regulatory asset eighty-five percent of all depreciation expense and return associated with all qualifying electric plant recorded to plant-in-service on the utility's books, except for a qualifying electric plant that consists of investment in new generating units including new energy storage systems for which the deferral shall be ninety percent.** In each general rate proceeding concluded after August 28, 2018, the balance of the regulatory asset as of the rate-base cutoff date shall, subject only to the cap provided for in section 393.1655 or section 393.1656, as applicable, be included in the electrical corporation's rate base without any offset, reduction, or adjustment based upon consideration of any other factor, other than as provided for in subdivision (2) of this subsection, with the regulatory asset balance arising from deferrals associated with qualifying electric plant placed in service after the rate-base cutoff date to be included in rate base in the next general rate proceeding. The expiration of this section shall not affect the continued inclusion in rate base and amortization of regulatory asset balances that arose under this section prior to such expiration.

(2) The regulatory asset balances arising under this section shall be adjusted to reflect any prudence disallowances ordered by the commission. The provisions of this section shall not be construed to affect existing law respecting the burdens of production and persuasion in general rate proceedings for rate-base additions.

(3) Parts of regulatory asset balances created under this section that are not yet being recovered through rates shall include carrying costs at the electrical corporation's weighted average cost of capital, plus applicable federal, state, and local income or excise taxes. Regulatory asset balances arising under this section and included in rate base shall be recovered in rates through a twenty-year amortization beginning on the date new rates reflecting such amortization take effect.

3. (1) Depreciation expense deferred under this section shall account for all qualifying electric plant placed into service less retirements of plant replaced by such qualifying electric plant.

(2) Return deferred under this section shall be determined using the weighted average cost of capital applied to the change in plant-related rate base caused by the qualifying electric plant, plus applicable federal, state, and local income or excise taxes. In determining the return deferred, the electrical corporation shall account for changes in all plant-related accumulated deferred income taxes and changes in accumulated depreciation, excluding retirements.

4. Beginning February 28, 2019, and by each February twenty-eighth thereafter while the electrical corporation is allowed to make the deferrals provided for by subsection 2 of this section, electrical corporations that defer depreciation expense and return authorized under this section shall submit to the commission a five-year capital investment plan setting forth the general categories of capital expenditures the electrical corporation will pursue in furtherance of replacing, modernizing, and securing its infrastructure. The plan shall also include a specific capital investment plan for the first year of the five-year plan consistent with the level of specificity used for annual capital budgeting purposes. For each project in the specific capital investment plan on which construction commences on or after January first of the year in which the plan is submitted, and where the cost of the project is estimated to exceed twenty million dollars, the electrical corporation shall identify all costs and benefits that can be quantitatively evaluated and shall further identify how those costs and benefits are quantified. For any cost or benefit with respect to such a project that the electrical corporation believes cannot be quantitatively evaluated, the electrical corporation shall state the reasons the cost or benefit cannot be quantitatively evaluated, and how the electrical corporation addresses such costs and benefits when reviewing and deciding to pursue such a project. No such project shall be based solely on costs and benefits that the electrical corporation believes cannot be quantitatively evaluated. Any quantification for such a project that does not produce quantified benefits exceeding the costs shall be accompanied by additional justification in support of the project. For each of the first five years that an electrical corporation is allowed to make the deferrals provided for by subsection 2 of this section, the purchase and installation of smart meters shall constitute no more than six percent of the electrical corporation's total capital expenditures during any given year under the corporation's specific capital investment plan. **At least twenty-five percent of the cost of the investments reflected in each year's capital investment plan, which for the purposes of this subsection shall exclude the cost of investments in new generating units and energy storage systems, shall be comprised of grid modernization projects, including but not limited to:**

(1) Increased use of digital information and controls technology to improve reliability, security, and efficiency of the electric grid;

(2) Dynamic optimization of grid operations and resources, with full cybersecurity;

(3) Deployment and integration of distributed resources and generation, including renewable resources;

(4) Development and incorporation of demand response, demand-side resources, and energy-efficiency resources;

- (5) Deployment of smart technologies (real-time, automated, interactive technologies that optimize the physical operation of appliances and consumer devices) for metering, communications, concerning grid operations and status, and distribution automation;
- (6) Integration of smart appliances and devices;
- (7) Deployment and integration of advanced electricity storage and peak-shaving technologies, including plug-in electric and hybrid electric vehicles, and thermal storage air conditioning;
- (8) Provision of timely information and control options to consumer;
- (9) Development of standards for communication and interoperability of appliances and equipment connected to the electric grid, including the infrastructure serving the grid; and
- (10) Identification and lowering of unreasonable or unnecessary barriers to adoption of smart grid technologies, practices, and services.

Project specific information need not be included for the five-year period covered by the plan. Within thirty days of the filing of any capital investment plan or annual update to an existing plan, the electrical corporation shall host a public stakeholder meeting to answer questions and receive feedback about the plan. After feedback is received, the electrical corporation shall file a notice with the commission of any modifications to the capital investment plan it has accepted. Changes to the plan, its implementation, or the level of investments made shall not constitute evidence of imprudence of the investments made under such plan. The submission of a capital investment plan under this section shall not affect in any way the commission's authority with respect to the grant or denial of a certificate of convenience and necessity under section 393.170. By February twenty-eighth following each year in which the electrical corporation submits a capital investment plan, the electrical corporation shall submit a report to the commission detailing actual capital investments made the previous year, the quantitatively evaluated benefits and costs generated by each of those investments that exceeded twenty million dollars, and any efficiencies achieved as a result of those investments.

5. This section shall only apply to any electrical corporation that has filed a notice with the commission of the electrical corporation's election to make the deferrals for which this section provides. An electrical corporation may provide notice to the commission one time under this subsection if such corporation has applied to the commission under subsection 2 of section 386.266, provided the corporation shall not concurrently utilize deferrals under this subsection and the electric rate adjustments set forth in subsection 3 of section 386.266. An electrical corporation's election shall allow it to make the deferrals provided for by subsection 2 of this section until December 31, ~~2028~~ **2035**. Notwithstanding the immediately preceding sentence, an electrical corporation may seek permission to continue to make the deferrals provided for by subsection 2 of this section for an additional five years beyond December 31, ~~2028~~ **2035**, by filing an application with the commission seeking such permission by December 31, ~~2026~~ **2033**, which application shall be ruled upon by the commission within one hundred eighty days after its filing. In deciding whether to grant such permission to continue the commission shall have the authority, consistent with its statutory authority outside this section, to consider such factors as in its judgment it deems necessary and may condition the permission on factors that are relevant to the deferrals authorized by subsection 2 of this section. The commission shall make the determination of whether to grant such permission to continue after a hearing. An electrical corporation making deferrals provided for by subsection 2 of this section on and after January 1, 2024, shall be subject to the revenue requirement impact cap set forth under section 393.1656. Failure to obtain such commission permission to continue shall not affect deferrals made through the date for which permission has been granted, or the regulatory and ratemaking treatment of the regulatory assets arising from such deferrals as provided for by this section.

6. The commission may take into account any change in business risk to the corporation resulting from implementation of the deferrals in setting the corporation's allowed return in any rate proceeding, in addition to any other changes in business risk experienced by the corporation.

7. This section shall expire on December 31, ~~2033~~ **2040**, except that the amortization of the regulatory asset balances arising under this section shall continue to be reflected in the electrical corporation's rates and remaining regulatory asset balances shall be included in the electrical corporation's rate base consistent with the ratemaking treatment and amortization previously approved by the commission pursuant to this section."; and

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

On motion of Representative Hurlbert, **House Amendment No. 2** was adopted.

Representative Farnan offered **House Amendment No. 3.**

House Amendment No. 3

AMEND House Committee Substitute for House Bill No. 1746, Page 45, Section 640.144, Line 22, by inserting after all of said section and line the following:

~~"[67.5122. Sections 67.5110 to 67.5122 shall expire on January 1, 2025, except that for small wireless facilities already permitted or collocated on authority poles prior to such date, the rate set forth in section 67.5116 for collocation of small wireless facilities on authority poles shall remain effective for the duration of the permit authorizing the collocation.]"~~; and

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

On motion of Representative Farnan, **House Amendment No. 3** was adopted.

Representative Justus offered **House Amendment No. 4.**

House Amendment No. 4

AMEND House Committee Substitute for House Bill No. 1746, Page 45, Section 393.1700, Line 726, by inserting after all of said section and line the following:

"393.1750. 1. For purposes of this section, the following terms shall mean:

- (1) "Commission", the public service commission;**
- (2) "Electrical corporation", the same as defined in section 386.020, but shall not include an electrical corporation as described in subsection 2 of section 393.110;**
- (3) "Gas corporation", the same as defined in section 386.020;**
- (4) "Water corporation", the same as defined in section 386.020; and**
- (5) "Workforce development investments", expenditures by an electrical, gas, or water corporation directed to secondary, post-secondary, or vocational educational institutions located in the state or students of such institutions related to programs or courses that provide education or training in skilled crafts, in science, technology, engineering, or math disciplines, or other vocations needed to support the electric, gas, and water utility industries. Such expenditures qualify as workforce development investments if disbursed directly to such institutions or students or if directed to organizations established for the purpose of administering disbursement of such investments to such institutions or students. Workforce development investments shall also include the electrical, gas, or water corporation's costs to organize or oversee organizations that administer disbursement of funds to such institutions or students and the administrative costs of such organizations.**

2. In recognition of the importance of workforce development to support the provision of energy services in the state, the commission shall permit an electrical, gas, or water corporation to recover their workforce development investments as provided for in this section.

3. (1) Notwithstanding any other provision of this chapter to the contrary, an electrical, gas, or water corporation shall be entitled to defer to a regulatory asset such corporation's workforce development investments subject only to the cap provided for in subdivision (2) of this subsection, made between the effective date of this section and December 31, 2034. In each general rate proceeding concluded after the effective date of this section, the regulatory asset shall be included in the revenue requirement used to set rates through an amortization over a reasonable period of time in that general rate proceeding, and in such corporation's subsequent general rate proceedings, without any offset.

(2) Workforce development investments shall qualify for recovery as provided for in this section for investments made through December 31, 2034, that are not in excess of fifty-five hundredths of one percent of the applicable electrical, gas, or water corporation's total operating revenues as reported to the commission for calendar year 2022."; and

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

On motion of Representative Justus, **House Amendment No. 4** was adopted.

On motion of Representative O'Donnell, **HCS HB 1746, as amended**, was adopted.

On motion of Representative O'Donnell, **HCS HB 1746, as amended**, was ordered perfected and printed.

HCS HB 2140, relating to elections, was taken up by Representative McGaugh.

On motion of Representative McGaugh, the title of **HCS HB 2140** was agreed to.

Representative Schwadron offered **House Amendment No. 1**.

House Amendment No. 1

AMEND House Committee Substitute for House Bill No. 2140, Page 16, Section 115.637, Line 82, by inserting after all of said section and line the following:

"115.642. 1. Any person may file a complaint with the secretary of state stating the name of any person who has violated any of the provisions of sections 115.629 to 115.646 and stating the facts of the alleged offense, sworn to, under penalty of perjury.

2. Within thirty days of receiving a complaint, the secretary of state shall notify the person filing the complaint whether or not the secretary has dismissed the complaint or will commence an investigation. The secretary of state shall dismiss frivolous complaints. For purposes of this subsection, "frivolous complaint" shall mean an allegation clearly lacking any basis in fact or law. Any person who makes a frivolous complaint pursuant to this section shall be liable for actual and compensatory damages to the alleged violator for holding the alleged violator before the public in a false light. If reasonable grounds appear that the alleged offense was committed, the secretary of state may issue a probable cause statement. If the secretary of state issues a probable cause statement, he or she may refer the offense to the appropriate prosecuting attorney.

3. Notwithstanding the provisions of section 27.060, 56.060, or 56.430 to the contrary, when requested by the prosecuting attorney or circuit attorney, the secretary of state or his or her authorized representatives may aid any prosecuting attorney or circuit attorney in the commencement and prosecution of election offenses as provided in sections 115.629 to 115.646.

4. (1) The secretary of state may investigate any suspected violation of any of the provisions of sections 115.629 to 115.646.

(2) (a) The secretary of state or an authorized representative of the secretary of state shall have the power to require the production of books, papers, correspondence, memoranda, contracts, agreements, and other records by subpoena or otherwise when necessary to conduct an investigation under this section. Such powers shall be exercised only at the specific written direction of the secretary of state or his or her chief deputy.

(b) If any person refuses to comply with a subpoena issued under this ~~[subsection]~~ **subdivision**, the secretary of state may seek to enforce the subpoena before a court of competent jurisdiction to require the production of books, papers, correspondence, memoranda, contracts, agreements, and other records. The court may issue an order requiring the person to produce records relating to the matter under investigation or in question. Any person who fails to comply with the order may be held in contempt of court.

~~[(c)The provisions of this subdivision shall expire on August 28, 2025.];~~ and

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

Representative Murphy offered **House Amendment No. 1 to House Amendment No. 1**.

House Amendment No. 1
to
House Amendment No. 1

AMEND House Amendment No. 1 to House Committee Substitute for House Bill No. 2140, Page 1, Line 1, by inserting after the phrase "No. 2140," the following:

"Page 4, Section 115.127, Line 62, by inserting after all of said section and line the following:

"115.240. The election authority for any political subdivision or special district shall label ballot measures relating to taxation that are submitted by such political subdivision or special district to a vote of the people numerically or alphabetically in the order in which they are submitted. No such ballot measure shall be labeled in a descriptive manner aside from its numerical or alphabetical designation. Election authorities may coordinate with each other, or with the secretary of state, to maintain a database or other record to facilitate numerical or alphabetical assignment."; and

Further amend said bill,"; and

Further amend said amendment, Page 2, Line 3, by inserting after all of the said line the following:

"Further amend said bill, Page 17, Section 115.1200, Line 21, by inserting after all of said section and line the following:

"137.067. Notwithstanding any provision of law to the contrary, any ballot measure seeking approval to add, change, or modify a tax on real property shall express the effect of the proposed change within the ballot language in terms of the change in real dollars owed per one hundred thousand dollars of a property's market valuation.

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

(1) "General reassessment", changes in value, entered in the assessor's books, of a substantial portion of the parcels of real property within a county resulting wholly or partly from reappraisal of value or other actions of the assessor or county equalization body or ordered by the state tax commission or any court;

(2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax rate authorized by election, including bond interest and sinking fund;

(3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the provisions of this section or when a court has determined the tax rate; except that, other provisions of law to the contrary notwithstanding, a school district may levy the operating levy for school purposes required for the current year pursuant to subsection 2 of section 163.021, less all adjustments required pursuant to Article X, Section 22 of the Missouri Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is approved by voters of the political subdivision as provided in this section;

(4) "Tax revenue", when referring to the previous year, means the actual receipts from ad valorem levies on all classes of property, including state-assessed property, in the immediately preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not collected in the fiscal year and plus an additional allowance for the revenue which would have been collected from property which was annexed by such political subdivision but which was not previously used in determining tax revenue pursuant to this section. The term "tax revenue" shall not include any receipts from ad valorem levies on any property of a railroad corporation or a public utility, as these terms are defined in section 386.020, which were assessed by the assessor of a county or city in the previous year but are assessed by the state tax commission in the current year. All school districts and those counties levying sales taxes pursuant to chapter 67 shall include in the calculation of tax revenue an amount equivalent to that by which they reduced property tax levies as a result of sales tax pursuant to section 67.505 and section 164.013 or as excess home dock city or county fees as provided in ~~subsection 4 of~~ section 313.820 in the immediately preceding fiscal year but not including any amount calculated to adjust for prior years. For purposes of political subdivisions which were authorized to levy a tax in the prior year but which did not levy such tax or levied a reduced rate, the term "tax revenue", as used in relation to the revision of tax levies mandated by law, shall mean the revenues equal to the amount that would have been available if the voluntary rate reduction had not been made.

2. Whenever changes in assessed valuation are entered in the assessor's books for any personal property, in the aggregate, or for any subclass of real property as such subclasses are established in Section 4(b) of Article X of the Missouri Constitution and defined in section 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each political subdivision wholly or partially within the county or St. Louis City of the change in valuation of each subclass of real property, individually, and personal property, in the aggregate, exclusive of new construction and improvements. All political subdivisions shall immediately revise the applicable rates of levy for each purpose for each subclass of real property, individually, and personal property, in the aggregate, for which taxes are levied to the extent necessary to produce from all taxable property, exclusive of new construction and improvements, substantially the same amount of tax revenue as was produced in the previous year for each subclass of real property, individually, and personal property, in the aggregate, except that the rate shall not exceed the greater of the most recent voter-approved rate or the most recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Any political subdivision that has received approval from voters for a tax increase after August 27, 2008, may levy a rate to collect substantially the same amount of tax revenue as the amount of revenue that would have been derived by applying the voter-approved increased tax rate ceiling to the total assessed valuation of the political subdivision as most recently certified by the city or county clerk on or before the date of the election in which such increase is approved, increased by the percentage increase in the consumer price index, as provided by law, except that the rate shall not exceed the greater of the most recent voter-approved rate or the most recent voter-approved rate as adjusted under subdivision (2) of subsection 5 of this section. Such tax revenue shall not include any receipts from ad valorem levies on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property. Where the taxing authority is a school district for the purposes of revising the applicable rates of levy for each subclass of real property, the tax revenues from state-assessed railroad and utility property shall be apportioned and attributed to each subclass of real property based on the percentage of the total assessed valuation of the county that each subclass of real property represents in the current taxable year. As provided in Section 22 of Article X of the constitution, a political subdivision may also revise each levy to allow for inflationary assessment growth occurring within the political subdivision. The inflationary growth factor for any such subclass of real property or personal property shall be limited to the actual assessment growth in such subclass or class, exclusive of new construction and improvements, and exclusive of the assessed value on any real property which was assessed by the assessor of a county or city in the current year in a different subclass of real property, but not to exceed the consumer price index or five percent, whichever is lower. Should the tax revenue of a political subdivision from the various tax rates determined in this subsection be different than the tax revenue that would have been determined from a single tax rate as calculated pursuant to the method of calculation in this subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates of those subclasses of real property, individually, and/or personal property, in the aggregate, in which there is a tax rate reduction, pursuant to the provisions of this subsection. Such revision shall yield an amount equal to such difference and shall be apportioned among such subclasses of real property, individually, and/or personal property, in the aggregate, based on the relative assessed valuation of the class or subclasses of property experiencing a tax rate reduction. Such revision in the tax rates of each class or subclass shall be made by computing the percentage of current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction, multiplying the resulting percentages by the revenue difference between the single rate calculation and the calculations pursuant to this subsection and dividing by the respective adjusted current year assessed valuation of each class or subclass to determine the adjustment to the rate to be levied upon each class or subclass of property. The adjustment computed herein shall be multiplied by one hundred, rounded to four decimals in the manner provided in this subsection, and added to the initial rate computed for each class or subclass of property. For school districts that levy separate tax rates on each subclass of real property and personal property in the aggregate, if voters approved a ballot before January 1, 2011, that presented separate stated tax rates to be applied to the different subclasses of real property and personal property in the aggregate, or increases the separate rates that may be levied on the different subclasses of real property and personal property in the aggregate by different amounts, the tax rate that shall be used for the single tax rate calculation shall be a blended rate, calculated in the manner provided under subdivision (1) of subsection 6 of this section. Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy for personal property shall cause such levy to increase over the levy for personal property from the prior year.

3. (1) Where the taxing authority is a school district, it shall be required to revise the rates of levy to the extent necessary to produce from all taxable property, including state-assessed railroad and utility property, which shall be separately estimated in addition to other data required in complying with section 164.011, substantially the

amount of tax revenue permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be adjusted to offset such district's reduction in the apportionment of state school moneys due to its reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling pursuant to this section, requiring the estimating of effects of state-assessed railroad and utility valuation or loss of state aid, discovers that the estimates used result in receipt of excess revenues, which would have required a lower rate if the actual information had been known, the school district shall reduce the tax rate ceiling in the following year to compensate for the excess receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

(2) For any political subdivision which experiences a reduction in the amount of assessed valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant to sections 138.430 to 138.433, or due to clerical errors or corrections in the calculation or recordation of any assessed valuation:

(a) Such political subdivision may revise the tax rate ceiling for each purpose it levies taxes to compensate for the reduction in assessed value occurring after the political subdivision calculated the tax rate ceiling for the particular subclass of real property or for personal property, in the aggregate, in a prior year. Such revision by the political subdivision shall be made at the time of the next calculation of the tax rate for the particular subclass of real property or for personal property, in the aggregate, after the reduction in assessed valuation has been determined and shall be calculated in a manner that results in the revised tax rate ceiling being the same as it would have been had the corrected or finalized assessment been available at the time of the prior calculation;

(b) In addition, for up to three years following the determination of the reduction in assessed valuation as a result of circumstances defined in this subdivision, such political subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive had the corrected or finalized assessment been available at the time of the prior calculation.

4. (1) In order to implement the provisions of this section and Section 22 of Article X of the Constitution of Missouri, the term improvements shall apply to both real and personal property. In order to determine the value of new construction and improvements, each county assessor shall maintain a record of real property valuations in such a manner as to identify each year the increase in valuation for each political subdivision in the county as a result of new construction and improvements. The value of new construction and improvements shall include the additional assessed value of all improvements or additions to real property which were begun after and were not part of the prior year's assessment, except that the additional assessed value of all improvements or additions to real property which had been totally or partially exempt from ad valorem taxes pursuant to sections 99.800 to 99.865, sections 135.200 to 135.255, and section 353.110 shall be included in the value of new construction and improvements when the property becomes totally or partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection 14 of section 137.115, the assessor shall certify the amount of new construction and improvements and the amount of assessed value on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property separately for each of the three subclasses of real property for each political subdivision to the county clerk in order that political subdivisions shall have this information for the purpose of calculating tax rates pursuant to this section and Section 22, Article X, Constitution of Missouri. In addition, the state tax commission shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency. The state tax commission shall certify the increase in such index on the latest twelve-month basis available on February first of each year over the immediately preceding prior twelve-month period in order that political subdivisions shall have this information available in setting their tax rates according to law and Section 22 of Article X of the Constitution of Missouri. For purposes of implementing the provisions of this section and Section 22 of Article X of the Missouri Constitution, the term "property" means all taxable property, including state-assessed property.

(2) Each political subdivision required to revise rates of levy pursuant to this section or Section 22 of Article X of the Constitution of Missouri shall calculate each tax rate it is authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided in this section and Section 22 of Article X of the Constitution of Missouri, separately and without regard to annual tax rate reductions provided in section 67.505 and section 164.013. Each political subdivision shall set each tax rate it is authorized to levy using the calculation that produces the lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of Section 10(c) of Article X of the Constitution of Missouri, that the provisions of such section be applicable to tax rate revisions mandated pursuant to Section 22 of Article X of the Constitution of Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and other provisions not in conflict

with Section 22 of Article X of the Constitution of Missouri. Annual tax rate reductions provided in section 67.505 and section 164.013 shall be applied to the tax rate as established pursuant to this section and Section 22 of Article X of the Constitution of Missouri, unless otherwise provided by law.

5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more than a simple majority pursuant to any provision of law or the constitution, the tax rate increase must receive approval by at least the majority required.

(2) When voters approve an increase in the tax rate, the amount of the increase shall be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate for approval rather than describing the amount of increase in the question, the stated tax rate approved shall be adjusted as provided in this section and, so adjusted, shall be the current tax rate ceiling. The increased tax rate ceiling as approved shall be adjusted such that when applied to the current total assessed valuation of the political subdivision, excluding new construction and improvements since the date of the election approving such increase, the revenue derived from the adjusted tax rate ceiling is equal to the sum of: the amount of revenue which would have been derived by applying the voter-approved increased tax rate ceiling to total assessed valuation of the political subdivision, as most recently certified by the city or county clerk on or before the date of the election in which such increase is approved, increased by the percentage increase in the consumer price index, as provided by law. Such adjusted tax rate ceiling may be applied to the total assessed valuation of the political subdivision at the setting of the next tax rate. If a ballot question presents a phased-in tax rate increase, upon voter approval, each tax rate increase shall be adjusted in the manner prescribed in this section to yield the sum of: the amount of revenue that would be derived by applying such voter-approved increased rate to the total assessed valuation, as most recently certified by the city or county clerk on or before the date of the election in which such increase was approved, increased by the percentage increase in the consumer price index, as provided by law, from the date of the election to the time of such increase and, so adjusted, shall be the current tax rate ceiling.

(3) The provisions of subdivision (2) of this subsection notwithstanding, if prior to the expiration of a temporary levy increase, voters approve a subsequent levy increase, the new tax rate ceiling shall remain in effect only until such time as the temporary levy expires under the terms originally approved by a vote of the people, at which time the tax rate ceiling shall be decreased by the amount of the temporary levy increase. If, prior to the expiration of a temporary levy increase, voters of a political subdivision are asked to approve an additional, permanent increase to the political subdivision's tax rate ceiling, voters shall be submitted ballot language that clearly indicates that if the permanent levy increase is approved, the temporary levy shall be made permanent.

(4) The governing body of any political subdivision may levy a tax rate lower than its tax rate ceiling and may, in a nonreassessment year, increase that lowered tax rate to a level not exceeding the tax rate ceiling without voter approval in the manner provided under subdivision ~~[(4)]~~ (5) of this subsection. Nothing in this section shall be construed as prohibiting a political subdivision from voluntarily levying a tax rate lower than that which is required under the provisions of this section or from seeking voter approval of a reduction to such political subdivision's tax rate ceiling.

~~[(4)]~~ (5) In a year of general reassessment, a governing body whose tax rate is lower than its tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this section as if its tax rate was at the tax rate ceiling. In a year following general reassessment, if such governing body intends to increase its tax rate, the governing body shall conduct a public hearing, and in a public meeting it shall adopt an ordinance, resolution, or policy statement justifying its action prior to setting and certifying its tax rate. The provisions of this subdivision shall not apply to any political subdivision which levies a tax rate lower than its tax rate ceiling solely due to a reduction required by law resulting from sales tax collections. The provisions of this subdivision shall not apply to any political subdivision which has received voter approval for an increase to its tax rate ceiling subsequent to setting its most recent tax rate.

(6) (a) As used in this subdivision, the following terms mean:

a. "Current tax rate ceiling", the tax rate ceiling in effect before the voters approved a higher tax rate in a 2023 election;

b. "Increased tax rate ceiling", the new tax rate ceiling in effect after the voters approved a higher tax rate in a 2023 election.

(b) Notwithstanding any other provision of law to the contrary, for the general reassessment performed in 2023, when the required majority of voters in a school district serving a census-designated place with more than twenty-seven thousand but fewer than thirty thousand inhabitants and located in a county with more than one million inhabitants passes an increase in the school district's tax rate, the school district shall use the current tax rate ceiling and the increase approved by the voters in establishing the rates of levy for the tax year immediately following the election.

(c) If the assessed valuation of real property in such school district is reduced in such tax year immediately following the election, such school district may raise its rates of levy so that the revenue received from its local real property tax rates equals the amount the school district would have received from the increased rates of levy had there been no reduction in the assessed valuation of real property in the school district.

(d) Using the increased tax rate ceiling shall be revenue neutral as required in Article X, Section 22 of the Constitution of Missouri.

6. (1) For the purposes of calculating state aid for public schools pursuant to section 163.031, each taxing authority which is a school district shall determine its proposed tax rate as a blended rate of the classes or subclasses of property. Such blended rate shall be calculated by first determining the total tax revenue of the property within the jurisdiction of the taxing authority, which amount shall be equal to the sum of the products of multiplying the assessed valuation of each class and subclass of property by the corresponding tax rate for such class or subclass, then dividing the total tax revenue by the total assessed valuation of the same jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the taxing authority is a school district, such blended rate shall also be used by such school district for calculating revenue from state-assessed railroad and utility property as defined in chapter 151 and for apportioning the tax rate by purpose.

(2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk of the county commission in the county or counties where the tax rate applies of its tax rate ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data, in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate complies with Missouri law. All forms for the calculation of rates pursuant to this section shall be promulgated as a rule and shall not be incorporated by reference. The state auditor shall promulgate rules for any and all forms for the calculation of rates pursuant to this section which do not currently exist in rule form or that have been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed for annual debt service requirements will be prima facie valid if, after making the payment for which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the following year's payments. The county clerk shall keep on file and available for public inspection all such information for a period of three years. The clerk shall, within three days of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed tax rate and any substantiating data to the state auditor. The state auditor shall, within fifteen days of the date of receipt, examine such information and return to the county clerk his or her findings as to compliance of the tax rate ceiling with this section and as to compliance of any proposed tax rate for debt service with Missouri law. If the state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor may request a taxing authority to submit documentation supporting such taxing authority's proposed tax rate. The county clerk shall immediately forward a copy of the auditor's findings to the taxing authority and shall file a copy of the findings with the information received from the taxing authority. The taxing authority shall have fifteen days from the date of receipt from the county clerk of the state auditor's findings and any request for supporting documentation to accept or reject in writing the rate change certified by the state auditor and to submit all requested information to the state auditor. A copy of the taxing authority's acceptance or rejection and any information submitted to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate change certified by the state auditor and the state auditor does not receive supporting information which justifies the taxing authority's original or any subsequent proposed tax rate, then the state auditor shall refer the perceived violations of such taxing authority to the attorney general's office and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from levying a violative tax rate.

(3) In the event that the taxing authority incorrectly completes the forms created and promulgated under subdivision (2) of this subsection, or makes a clerical error, the taxing authority may submit amended forms with an explanation for the needed changes. If such amended forms are filed under regulations prescribed by the state auditor, the state auditor shall take into consideration such amended forms for the purposes of this subsection.

7. No tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with the provisions of this section, the taxpayer may make a formal complaint with the prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this section and institute an action as representative of a class of all taxpayers within a taxing authority if the class is so numerous that joinder of all members is impracticable, if there are questions of law or fact common to the class, if the claims or defenses of the representative parties are typical of the claims or defenses of the class, and if the representative parties will fairly and adequately protect the interests of the class. In any class action maintained pursuant to this section, the court may direct to the members of the class a notice to be published at least once each week for four consecutive weeks in a newspaper of general circulation published in the county where the civil action is commenced and in other counties within the jurisdiction of a taxing authority. The notice shall advise each member that the court will exclude him or her from the class if he or she so requests by a specified date, that the judgment, whether favorable or not, will include all members who do not request exclusion, and that any member who does not request exclusion may, if he or she desires, enter an appearance. In any class action brought pursuant to this section, the court, in addition to the relief requested, shall assess against the taxing authority found to be in violation of this section the reasonable costs of bringing the action, including reasonable attorney's fees, provided no attorney's fees shall be awarded any attorney or association of attorneys who receive public funds from any source for their services. Any action brought pursuant to this section shall be set for hearing as soon as practicable after the cause is at issue.

9. If in any action, including a class action, the court issues an order requiring a taxing authority to revise the tax rates as provided in this section or enjoins a taxing authority from the collection of a tax because of its failure to revise the rate of levy as provided in this section, any taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her taxes in part, whether or not the taxes are paid under protest as provided in section 139.031 or otherwise contested. The part of the taxes paid erroneously is the difference in the amount produced by the original levy and the amount produced by the revised levy. The township or county collector of taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid. The taxing authority refusing to revise the rate of levy as provided in this section shall make available to the collector all funds necessary to make refunds pursuant to this subsection. No taxpayer shall receive any interest on any money erroneously paid by him or her pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall be construed to require a taxing authority to refund any tax erroneously paid prior to or during the third tax year preceding the current tax year.

10. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void."; and"; and

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

On motion of Representative Murphy, **House Amendment No. 1 to House Amendment No. 1** was adopted.

On motion of Representative Schwadron, **House Amendment No. 1, as amended**, was adopted.

On motion of Representative McGaugh, **HCS HB 2140, as amended**, was adopted.

On motion of Representative McGaugh, **HCS HB 2140, as amended**, was ordered perfected and printed.

HB 2331, HB 2381, HCS HB 1708, HB 2380, HCS HB 1563, HCS HB 1775, HCS HB 2079, HCS HB 2412 and HCS HBs 2523, 2367 & 2470 were placed back on the House Bills for Perfection Calendar.

PERFECTION OF HOUSE REVISION BILLS

HCS HRB 1, for the sole purpose of repealing expired, terminated, sunset, and obsolete statutes, was taken up by Representative Deaton.

On motion of Representative Deaton, the title of **HCS HRB 1** was agreed to.

On motion of Representative Deaton, **HCS HRB 1** was adopted.

On motion of Representative Deaton, **HCS HRB 1** was ordered perfected and printed.

REFERRAL OF HOUSE BILLS

The following House Bills were referred to the Committee indicated:

HB 2170 - Fiscal Review
HCS HB 2227 - Fiscal Review

COMMITTEE REPORTS

Committee on General Laws, Chairman Riley reporting:

Mr. Speaker: Your Committee on General Laws, to which was referred **HB 1993, HB 1855, HB 1426 and HB 2157**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute** by the following vote:

Ayes (8): Copeland, Hicks, Hudson, Matthiesen, Myers, Parker, Reuter and Riley

Noes (5): Ingle, Lovasco, Mackey, Merideth and Weber

Present (1): Crossley

Absent (3): Baker, Justus and McMullen

Special Committee on Education Reform, Chairman Davidson reporting:

Mr. Speaker: Your Special Committee on Education Reform, to which was referred **HB 2852**, begs leave to report it has examined the same and recommends that it **Do Pass - Consent**, and pursuant to Rule 24(5) be referred to the Committee on Consent and House Procedure by the following vote:

Ayes (5): Davidson, Dinkins, Keathley, Titus and Toalson Reisch

Noes (0)

Absent (5): Christofanelli, Hicks, Mackey, Sharp (37) and Windham

*The following ex officio member was present: Henderson

Special Committee on Property Tax Reform, Chairman Christ reporting:

Mr. Speaker: Your Special Committee on Property Tax Reform, to which was referred **HB 1906**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute** by the following vote:

Ayes (21): Allen, Brown (149), Byrnes, Chappell, Christ, Ealy, Gallick, Hausman, Hinman, Ingle, Matthiesen, McGaugh, McGirl, McMullen, Nickson-Clark, Pouche, Reedy, Sauls, Sharp (37), Smith (155) and Stacy

Noes (2): Bland Manlove and Strickler

Absent (9): Brown (16), Buchheit-Courtway, Coleman, Crossley, Evans, Johnson (12), Lonsdale, Murphy and Proudie

Special Committee on Public Policy, Chairman Thompson reporting:

Mr. Speaker: Your Special Committee on Public Policy, to which was referred **HJR 132**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (7): Houx, Hudson, Kelly (141), Knight, Sauls, Sharp (37) and Thompson

Noes (0)

Absent (0)

Mr. Speaker: Your Special Committee on Public Policy, to which was referred **HB 2688**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute** by the following vote:

Ayes (7): Houx, Hudson, Kelly (141), Knight, Sauls, Sharp (37) and Thompson

Noes (0)

Absent (0)

Mr. Speaker: Your Special Committee on Public Policy, to which was referred **HB 2780**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (5): Houx, Knight, Sauls, Sharp (37) and Thompson

Noes (2): Hudson and Kelly (141)

Absent (0)

Special Committee on Small Business, Chairman Brown (16) reporting:

Mr. Speaker: Your Special Committee on Small Business, to which was referred **HB 2874** and **HB 2796**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute** by the following vote:

Ayes (8): Billington, Brown (16), Jones, McMullen, Nickson-Clark, Plank, Proudie and Sassmann

Noes (0)

Absent (2): Busick and Schwadron

Special Committee on Tourism, Chairman Seitz reporting:

Mr. Speaker: Your Special Committee on Tourism, to which was referred **HB 2684**, begs leave to report it has examined the same and recommends that it **Do Pass - Consent**, and pursuant to Rule 24(5) be referred to the Committee on Consent and House Procedure by the following vote:

Ayes (6): Barnes, Fountain Henderson, Lonsdale, Matthiesen, Sassmann and Seitz

Noes (0)

Absent (3): Morse, Nickson-Clark and Smith (155)

Committee on Transportation Accountability, Chairman Mayhew reporting:

Mr. Speaker: Your Committee on Transportation Accountability, to which was referred **HB 2072**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute** by the following vote:

Ayes (10): Bromley, Brown (149), Busick, Hurlbert, Kalberloh, Mayhew, Pouche, Taylor (48), Veit and Waller

Noes (3): Adams, Burton and Johnson (23)

Absent (1): Butz

Mr. Speaker: Your Committee on Transportation Accountability, to which was referred **HB 2568**, begs leave to report it has examined the same and recommends that it **Do Pass with House Committee Substitute** by the following vote:

Ayes (7): Bromley, Brown (149), Busick, Kalberloh, Mayhew, Pouche and Taylor (48)

Noes (5): Adams, Hurlbert, Johnson (23), Veit and Waller

Present (1): Burton

Absent (1): Butz

Committee on Rules - Administrative Oversight, Chairman Francis reporting:

Mr. Speaker: Your Committee on Rules - Administrative Oversight, to which was referred **HCS HBs 1804 & 1435**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (8): Baker, Copeland, Francis, Griffith, Haden, Houx, Mackey and Myers

Noes (1): Bland Manlove

Present (1): Smith (46)

Absent (0)

Mr. Speaker: Your Committee on Rules - Administrative Oversight, to which was referred **HCS HB 1851**, begs leave to report it has examined the same and recommends that it **be returned to committee of origin as HB 1851** by the following vote:

Ayes (10): Baker, Bland Manlove, Copeland, Francis, Griffith, Haden, Houx, Mackey, Myers and Smith (46)

Noes (0)

Absent (0)

Mr. Speaker: Your Committee on Rules - Administrative Oversight, to which was referred **HB 2098**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (8): Baker, Copeland, Francis, Griffith, Haden, Houx, Myers and Smith (46)

Noes (2): Bland Manlove and Mackey

Absent (0)

Mr. Speaker: Your Committee on Rules - Administrative Oversight, to which was referred **HCS HB 2184**, begs leave to report it has examined the same and recommends that it **be returned to committee of origin as HB 2184** by the following vote:

Ayes (10): Baker, Bland Manlove, Copeland, Francis, Griffith, Haden, Houx, Mackey, Myers and Smith (46)

Noes (0)

Absent (0)

Mr. Speaker: Your Committee on Rules - Administrative Oversight, to which was referred **HCS HB 2413**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (9): Bland Manlove, Copeland, Francis, Griffith, Haden, Houx, Mackey, Myers and Smith (46)

Noes (1): Baker

Absent (0)

REFERRAL OF HOUSE JOINT RESOLUTIONS - RULES

The following House Joint Resolution was referred to the Committee indicated:

HJR 132 - Rules - Administrative Oversight

REFERRAL OF HOUSE BILLS - RULES

The following House Bills were referred to the Committee indicated:

HCS HB 2688 - Rules - Administrative Oversight

HB 2780 - Rules - Administrative Oversight

ADVANCEMENT OF HOUSE BILLS - CONSENT

Pursuant to Rule 48, the following bills, having remained on the House Consent Calendar for Perfection for five legislative days, were ordered perfected and printed by consent with all committee substitutes and committee amendments thereto adopted and perfected by consent:

HCS HB 1533, HCS HB 1726, HB 1728, HCS HBs 1818 & 2345, HB 1870, HB 1987, HB 1995, HB 2084, HCS HB 2086, HB 2248, HB 2280, HCS HB 2414 and HB 2491.

The following members' presence was noted: Reuter and Smith (163).

ADJOURNMENT

On motion of Representative Shields, the House adjourned until 10:00 a.m., Wednesday, March 13, 2024.

COMMITTEE HEARINGS

AGRICULTURE POLICY

Thursday, March 14, 2024, 8:30 AM or upon adjournment (whichever is later),
House Hearing Room 6.

Public hearing will be held: HB 2763

Executive session will be held: HB 2832

BUDGET

Thursday, March 14, 2024, 8:30 AM or upon adjournment (whichever is later),
House Hearing Room 3.

Public hearing will be held: HB 2002, HB 2003, HB 2004, HB 2005, HB 2006, HB 2007,
HB 2008, HB 2009, HB 2010, HB 2011, HB 2012, HB 2013, HB 2015, HB 2017, HB 2018,
HB 2019, HB 2020

Public testimony and review of House Committee Substitutes.

CONSENT AND HOUSE PROCEDURE

Wednesday, March 13, 2024, 3:00 PM, House Hearing Room 3.

Executive session may be held on any matter referred to the committee.

Pending bill referral.

CORRECTIONS AND PUBLIC INSTITUTIONS

Wednesday, March 13, 2024, 3:00 PM, House Hearing Room 1.

Executive session will be held: HB 2665, HB 2558

Added HB 2558.

AMENDED

CRIME PREVENTION AND PUBLIC SAFETY

Thursday, March 14, 2024, 8:30 AM or upon adjournment (whichever is later),
House Hearing Room 7.

Public hearing will be held: HB 1476, HB 1895

Executive session will be held: HB 1545, HB 1557, HB 1952

ECONOMIC DEVELOPMENT

Wednesday, March 13, 2024, 8:15 AM, House Hearing Room 1.

Public hearing will be held: HB 1834

Executive session will be held: HB 2710, HB 2681, HB 1731

Added HB 1731.

AMENDED

ELEMENTARY AND SECONDARY EDUCATION

Wednesday, March 13, 2024, 8:00 AM, House Hearing Room 7.

Public hearing will be held: HB 2696, HB 2562

Executive session will be held: HB 1945, HB 1761

Added HB 2562.

AMENDED

EMERGING ISSUES

Wednesday, March 13, 2024, 2:00 PM, House Hearing Room 6.

Public hearing will be held: HB 1710, HB 2036, HB 2364

Executive session will be held: HB 1406

ETHICS

Wednesday, March 13, 2024, 5:00 PM or upon adjournment (whichever is later), House Hearing Room 4.

Portions of the hearing may be closed under Article III, Sections 18 and 20, of the Constitution of Missouri, House Rule 37, House Resolution 85, and Sections 610.021(1), (3), (13) and (14) to discuss House Ethics Complaint 23-01.

Portions of this meeting may be closed under the authority of Article III, Sections 18 and 20, of the Missouri Constitution, the House Rules and Resolutions governing the Committee on Ethics, and RSMo § 610.21(3).

REVIEW

Thursday, March 14, 2024, 8:00 AM, House Lounge.

Executive session will be held: HB 2170, HCS HB 2227

Executive session may be held on any matter referred to the committee.

Pending bill referral.

GOVERNMENT EFFICIENCY AND DOWNSIZING

Wednesday, March 13, 2024, 8:30 AM, House Hearing Room 6.

Public hearing will be held: HB 1827, HB 2648

Executive session will be held: HB 2060

GOVERNMENT EFFICIENCY AND DOWNSIZING

Thursday, March 14, 2024, 8:30 AM or upon adjournment (whichever is later),
House Hearing Room 5.

Executive session will be held: HB 1471, HB 1607, HB 1797

Added HB 1607 and HB 1797.

AMENDED

HIGHER EDUCATION

Wednesday, March 13, 2024, 4:00 PM or upon adjournment (whichever is later),
House Hearing Room 5.

Public hearing will be held: HB 2905

INSURANCE POLICY

Wednesday, March 13, 2024, 8:30 AM, House Hearing Room 5.

Public hearing will be held: HB 2641

JUDICIARY

Wednesday, March 13, 2024, 2:00 PM, House Hearing Room 7.

Executive session will be held: HB 2700

PROFESSIONAL REGISTRATION AND LICENSING

Wednesday, March 13, 2024, 12:00 PM or upon adjournment (whichever is later),
Joint Hearing Room (117).

Public hearing will be held: HB 2699

Executive session will be held: HB 2446

RULES - ADMINISTRATIVE OVERSIGHT

Wednesday, March 13, 2024, 3:30 PM, House Hearing Room 3.

Executive session will be held: HJR 132, HCS HB 2688, HB 2780, HCR 42, HCS HB 2453

Executive session may be held on any matter referred to the committee.

RULES - LEGISLATIVE OVERSIGHT

Wednesday, March 13, 2024, 9:30 AM, House Hearing Room 3.

Executive session will be held: HCS HB 1427, HB 1707, HCS HB 2064, HB 2277,
HCS HBs 2432, 2482 & 2543

Executive session may be held on any matter referred to the committee.

SPECIAL COMMITTEE ON EDUCATION REFORM

Monday, March 25, 2024, 4:30 PM or upon adjournment (whichever is later),
House Hearing Room 7.
Public hearing will be held: HB 2937, HB 2938

SPECIAL COMMITTEE ON GOVERNMENT ACCOUNTABILITY

Wednesday, March 13, 2024, 12:00 PM or upon adjournment (whichever is later),
House Hearing Room 1.
Public hearing will be held: HB 2803
Executive session will be held: HB 1763

SPECIAL COMMITTEE ON PROPERTY TAX REFORM

Wednesday, March 13, 2024, 12:00 PM or upon adjournment (whichever is later),
House Hearing Room 3.
Public hearing will be held: HJR 82
Executive session will be held: HB 1836

SPECIAL COMMITTEE ON PUBLIC POLICY

Wednesday, March 13, 2024, 12:00 PM or upon adjournment (whichever is later),
Joint Hearing Room (117).
Executive session will be held: HB 2780, HB 2688, HJR 132
CANCELLED

TRANSPORTATION ACCOUNTABILITY

Thursday, March 14, 2024, 8:30 AM or upon adjournment (whichever is later),
House Hearing Room 1.
Public hearing will be held: HB 2849, HB 2804, HB 2822, HB 2533

TRANSPORTATION INFRASTRUCTURE

Wednesday, March 13, 2024, 12:00 PM or upon adjournment (whichever is later),
House Hearing Room 7.
Public hearing will be held: HB 2878, HB 2797
Executive session will be held: HB 2304, HB 2096, HB 2097

UTILITIES

Wednesday, March 13, 2024, 12:00 PM or upon adjournment (whichever is later),
House Hearing Room 5.
Executive session will be held: HB 1753, HB 2193, HB 2501, HB 2828

WORKFORCE AND INFRASTRUCTURE DEVELOPMENT

Wednesday, March 13, 2024, 12:00 PM or upon adjournment (whichever is later),

House Hearing Room 6.

Executive session will be held: HB 2278, HB 2614, HB 2794

Presentations by Dr. Leigh Anne Taylor Knight, Executive Director/Chief Operating Officer of Kansas City-based The DeBruce Foundation regarding the Foundation's research on the challenges facing career identification and workforce readiness in Missouri and Dr. Terri Hart, Director; Natalie Lewis, Chief Operating Officer; Matt Roney; and Sammy Panettiere of Great Jobs KC regarding their program.

HOUSE CALENDAR

FORTY-SECOND DAY, WEDNESDAY, MARCH 13, 2024

HOUSE JOINT RESOLUTIONS FOR PERFECTION

HCS HJR 86, 72 & 119 - Black

HCS HJR 92 - Hovis

HOUSE BILLS FOR PERFECTION

HB 2083 - Gregory

HB 2331 - Houx

HB 2381 - Brown (16)

HCS HB 1708 - Schnelting

HB 2380 - Brown (16)

HCS HB 1563 - Kelley (127)

HCS HB 1775 - Perkins

HCS HB 2079 - Brown (149)

HCS HB 2412 - Sassmann

HCS HBs 2523, 2367 & 2470 - Billington

HOUSE BILLS FOR PERFECTION - INFORMAL

HCS HBs 1777, 2203, 2059 & 2502 - Perkins

HCS HB 1837 - McMullen

HCS HBs 1948, 2066, 1721 & 2276 - Mayhew

HCS HB 1957 - Haffner

HB 1976 - Stinnett

HB 2440 - Christofanelli

HCS HBs 2619, 2365, 2448 & 2569 - Smith (163)

HB 2063 - Owen

HCS HB 1630, with HA 1, pending - Pouche

HB 2142 - Baker

HCS HB 2310 - Parker

HB 2291 - Davidson

HB 2082 - Gregory

HB 2075 - Coleman

HCS HBs 1477 & 1437 - Sharp (37)
HCS HB 1480 - Christ
HCS HB 1725 - O'Donnell
HCS HBs 1900, 1591 & 2515 - Proudie
HCS HB 2153 - Burger
HCS HBs 2183 & 2529 - Hausman
HB 2240 - Sharpe (4)
HCS HB 2541 - Hurlbert
HCS HB 2612 - Byrnes

HOUSE BILLS FOR PERFECTION - CONSENT

(03/12/2024)

HCS HB 1504 - Bangert
HCS HB 2286 - Taylor (48)
HB 2570 - Bonacker

HOUSE BILLS FOR THIRD READING

HB 1516 - Murphy
HCS HB 2058 - Keathley
HB 2170, (Fiscal Review 3/12/24) - Gregory
HCS HB 2227, (Fiscal Review 3/12/24) - Kelly (141)

HOUSE BILLS FOR THIRD READING - INFORMAL

HCS HBs 2628 & 2603 - Baker

HOUSE BILLS FOR THIRD READING - CONSENT

HB 1938 - Owen
HCS HB 1533 - Shields
HCS HB 1726 - O'Donnell
HB 1728 - O'Donnell
HCS HBs 1818 & 2345 - Voss
HB 1870 - Taylor (48)
HB 1987 - Thompson
HB 1995 - Perkins
HB 2084 - Banderman
HCS HB 2086 - O'Donnell
HB 2248 - Francis
HB 2280 - Veit
HCS HB 2414 - Casteel
HB 2491 - Sassmann

SENATE CONCURRENT RESOLUTIONS FOR THIRD READING

SCR 23 - Pollitt

ACTIONS PURSUANT TO ARTICLE IV, SECTION 27

- HCS HB 1 - Smith (163)
- CCS SS SCS HCS HB 2 - Smith (163)
- CCS SCS HCS HB 3 - Smith (163)
- CCS SCS HCS HB 4 - Smith (163)
- CCS SS SCS HCS HB 5 - Smith (163)
- CCS SCS HCS HB 6 - Smith (163)
- CCS SCS HCS HB 7 - Smith (163)
- CCS SS SCS HCS HB 8 - Smith (163)
- CCS SCS HCS HB 9 - Smith (163)
- CCS SCS HCS HB 10 - Smith (163)
- CCS SCS HCS HB 11 - Smith (163)
- CCS SS SCS HCS HB 12 - Smith (163)
- CCS SCS HCS HB 13 - Smith (163)
- HCS HB 17 - Smith (163)
- SCS HCS HB 18 - Smith (163)
- SS SCS HCS HB 19 - Smith (163)
- SS SCS HCS HB 20 - Smith (163)