FIRST REGULAR SESSION

HOUSE COMMITTEE SUBSTITUTE FOR

SENATE SUBSTITUTE NO. 2 FOR

SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 10

103RD GENERAL ASSEMBLY

0303H.09C JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 32.125, 67.5050, 67.5060, 100.286, 100.297, 100.850, 135.432, 135.460, 135.487, 135.490, 135.621, 135.690, 135.1150, 135.1180, 135.1670, 143.177, 143.471, 163.048, 168.036, 190.839, 191.1720, 192.2015, 198.439, 208.437, 208.480, 208.770, 287.243, 292.606, 338.550, 338.710, 347.740, 348.505, 351.127, 355.023, 356.233, 359.653, 400.9-528, 417.018, 447.708, 565.258, 620.2010, 633.401, and 650.120, RSMo, and to enact in lieu thereof forty new sections relating to termination dates of certain sections, with an emergency clause for a certain section.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 32.125, 67.5050, 67.5060, 100.286, 100.297, 100.850, 135.432, 135.460, 135.487, 135.490, 135.621, 135.690, 135.1150, 135.1180, 135.1670, 143.177, 143.471, 163.048, 168.036, 190.839, 191.1720, 192.2015, 198.439, 208.437, 208.480, 208.770, 287.243, 292.606, 338.550, 338.710, 347.740, 348.505, 351.127, 355.023, 356.233, 359.653, 400.9-528, 417.018, 447.708, 565.258, 620.2010, 633.401, and 650.120, RSMo, are repealed and forty new sections enacted in lieu thereof, to be known as sections 32.125, 67.5050, 67.5060, 100.286, 100.297, 100.850, 135.432, 135.460, 135.487, 135.490, 135.621, 135.690, 135.1150, 135.1180, 135.1670, 143.177, 143.471, 163.048, 168.036, 191.1720, 192.2015, 208.437, 208.770, 287.243, 292.606, 338.550, 338.710, 347.740, 348.505, 351.127, 355.023, 356.233, 359.653, 400.9-528, 417.018, 447.708, 565.258, 620.2010, 633.401, and 650.120, to read as follows:

EXPLANATION — Matter enclosed in bold-faced brackets **[**~~thus~~**]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

32.125. **1.** No rule or portion of a rule promulgated under the authority of this chapter shall become effective unless it has been promulgated pursuant to the provisions of section 536.024.

2. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the programs authorized under sections 32.100 to 32.125 shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

(2) If such programs are reauthorized, the programs authorized under sections 32.100 to 32.125 shall automatically sunset six years after the effective date of the reauthorization of sections 32.100 to 32.125;

(3) Sections 32.100 to 32.125 shall terminate on September first of the calendar year immediately following the calendar year in which the programs authorized under sections 32.100 to 32.125 are sunset; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

67.5050. 1. As used in this section, the following terms mean:

(1) "Construction manager", the legal entity that proposes to enter into a construction **[**~~management-at-risk~~**]** **manager-at-risk** contract under this section;

(2) "Construction manager-at-risk", a sole proprietorship, partnership, corporation, or other legal entity that assumes the risk for the construction, rehabilitation, alteration, or repair of a project at the contracted price as a general contractor and provides consultation to a political subdivision regarding construction during and after the design of the project.

2. Any political subdivision may use the construction manager-at-risk method for: civil works projects such as roads, streets, bridges, utilities, water supply projects, water plants, wastewater plants, water distribution and wastewater conveyance facilities, airport runways and taxiways, storm drainage and flood control projects, or transit projects commonly designed by professional engineers in excess of two million dollars; and noncivil works projects such as buildings, site improvements, and other structures, habitable or not, commonly designed by architects in excess of three million dollars. In using that method and in entering into a contract for the services of a construction manager-at-risk, the political subdivision shall follow the procedures prescribed by this section.

3. The political subdivision shall publicly disclose at a regular meeting its intent to utilize the construction **[**~~management-at-risk~~**]** **manager-at-risk** method and its selection criteria at least one week prior to publishing the request for qualifications. Before or concurrently with selecting a construction manager-at-risk, the political subdivision shall select or designate an engineer or architect who shall prepare the construction documents for

the project and who shall comply with all state laws, as applicable. If the engineer or architect is not a full-time employee of the political subdivision, the political subdivision shall select the engineer or architect on the basis of demonstrated competence and qualifications as provided by sections 8.285 to 8.291. The political subdivision's engineer or architect for a project may not serve, alone or in combination with another, as the construction manager-at-risk. This subsection does not prohibit a political subdivision's engineer or architect from providing customary construction phase services under the engineer's or architect's original professional service agreement in accordance with applicable licensing laws.

4. The political subdivision may provide or contract for, independently of the construction manager-at-risk, inspection services, testing of construction materials, engineering, and verification of testing services necessary for acceptance of the project by the political subdivision.

5. The political subdivision shall select the construction manager-at-risk in a two-step process. The political subdivision shall prepare a request for qualifications, for the case of the first step of the two-step process, that includes general information on the project site, project scope, schedule, selection criteria, and the time and place for receipt of proposals or qualifications, as applicable, and other information that may assist the political subdivision in its selection of a construction manager-at-risk. The political subdivision shall state the selection criteria in the request for proposals or qualifications, as applicable. The selection criteria may include the construction manager's experience, past performance, safety record, proposed personnel and methodology, and other appropriate factors that demonstrate the capability of the construction manager-at-risk. The political subdivision shall not request fees or prices in step one. In step two, the political subdivision may request that five or fewer construction managers, selected solely on the basis of qualifications, provide additional information, including the construction manager-at-risk's proposed fee and its price for fulfilling the general conditions. Qualifications shall account for a minimum of forty percent of the evaluation. Cost shall account for a maximum of sixty percent of the evaluation.

6. The political subdivision shall publish the request for proposals or qualifications by publication in a newspaper of general circulation published in the county where the political subdivision is located once a week for two consecutive weeks prior to opening the proposals or qualifications submissions or by a virtual notice procedure that notifies interested parties for at least twenty various purchases, design contracts, construction contracts, or other contracts each year for the political subdivision.

7. For each step, the political subdivision shall receive, publicly open, and read aloud the names of the construction managers. Within forty-five days after the date of opening the proposals or qualification submissions, the political subdivision or its representative shall evaluate and rank each proposal or qualification submission submitted in relation to the

criteria set forth in the request for proposals or request for qualifications. The political subdivision shall interview at least two of the top qualified offerors as part of the final selection.

8. The political subdivision or its representative shall select the construction manager that submits the proposal that offers the best value for the political subdivision based on the published selection criteria and on its ranking evaluation. The political subdivision or its representative shall first attempt to negotiate a contract with the selected construction manager. If the political subdivision or its representative is unable to negotiate a satisfactory contract with the selected construction manager, the political subdivision or its representative shall, formally and in writing, end negotiations with that construction manager and proceed to negotiate with the next construction manager in the order of the selection ranking until a contract is reached or negotiations with all ranked construction managers end.

9. A construction manager-at-risk shall publicly advertise, in the manner prescribed by chapter 50, and receive bids or proposals from trade contractors or subcontractors for the performance of all major elements of the work other than the minor work that may be included in the general conditions. A construction manager-at-risk may seek to perform portions of the work itself if the construction manager-at-risk submits its sealed bid or sealed proposal for those portions of the work in the same manner as all other trade contractors or subcontractors. All sealed bids or proposals shall be submitted at the time and location as specified in the advertisement for bids or proposals and shall be publicly opened and the identity of each bidder and their bid amount shall be read aloud. The political subdivision shall have the authority to restrict the construction manager-at-risk from submitting bids to perform portions of the work.

10. The construction manager-at-risk and the political subdivision or its representative shall review all trade contractor, subcontractor, or construction manager-at-risk bids or proposals in a manner that does not disclose the contents of the bid or proposal during the selection process to a person not employed by the construction manager-at-risk, engineer, architect, or political subdivision involved with the project. If the construction manager-at-risk submitted bids or proposals, the political subdivision shall determine if the construction manager-at-risk's bid or proposal offers the best value for the political subdivision. After all proposals have been evaluated and clarified, the award of all subcontracts shall be made public.

11. If the construction manager-at-risk reviews, evaluates, and recommends to the political subdivision a bid or proposal from a trade contractor or subcontractor but the political subdivision requires another bid or proposal to be accepted, the political subdivision shall compensate the construction manager-at-risk by a change in price, time, or guaranteed maximum cost for any additional cost and risk that the construction manager-at-risk may

incur because of the political subdivision's requirement that another bid or proposal be accepted.

12. If a selected trade contractor or subcontractor materially defaults in the performance of its work or fails to execute a subcontract after being selected in accordance with this section, the construction manager-at-risk may itself, without advertising, fulfill the contract requirements or select a replacement trade contractor or subcontractor to fulfill the contract requirements. The penal sums of the performance and payment bonds delivered to the political subdivision shall each be in an amount equal to the fixed contract amount or guaranteed maximum price. The construction manager-at-risk shall deliver the bonds not later than the tenth day after the date the fixed contract amount or guaranteed maximum price is established.

13. Any political subdivision engaged in a project under this section, which impacts a railroad regulated by the Federal Railroad Administration, shall consult with the affected railroad on required specifications relating to clearance, safety, insurance, and indemnification to be included in the construction documents for such project.

14. This section shall not apply to:

(1) Any metropolitan sewer district established under Article VI, Section 30(a) of the Constitution of Missouri;

(2) Any special charter city, or any city or county governed by home rule under Article VI, **[**~~Section 18~~**] Sections 18(a) to 18(r)** or 19 of the Constitution of Missouri that has adopted a construction manager-at-risk method via ordinance, rule or regulation.

[~~15. Notwithstanding the provisions of section 23.253 to the contrary, the provisions of this section shall expire September 1, 2026.~~**]**

67.5060. 1. As used in this section, the following terms mean:

(1) "Design-build", a project delivery method subject to a three-stage qualifications-based selection for which the design and construction services are furnished under one contract;

(2) "Design-build contract", a contract which is subject to a three-stage qualifications-based selection process similar to that described in sections 8.285 to 8.291 between a political subdivision and a design-builder to furnish the architectural, engineering, and related design services and the labor, materials, supplies, equipment, and other construction services required for a design-build project;

(3) "Design-build project", the design, construction, alteration, addition, remodeling, or improvement of any buildings or facilities under contract with a political subdivision. Such design-build projects include, but are not limited to:

(a) Civil works projects, such as roads, streets, bridges, utilities, airport runways and taxiways, storm drainage and flood control projects, or transit projects; and

(b) Noncivil works projects, such as buildings, site improvements, and other structures, habitable or not, commonly designed by architects in excess of seven million dollars;

(4) "Design-builder", any individual, partnership, joint venture, or corporation subject to a qualification-based selection that offers to provide or provides design services and general contracting services through a design-build contract in which services within the scope of the practice of professional architecture or engineering are performed respectively by a licensed architect or licensed engineer and in which services within the scope of general contracting are performed by a general contractor or other legal entity that furnishes architecture or engineering services and construction services either directly or through subcontracts or joint ventures;

(5) "Design criteria consultant", a person, corporation, partnership, or other legal entity duly licensed and authorized to practice architecture or professional engineering in this state under chapter 327 who is employed by or contracted by the political subdivision to assist the political subdivision in the development of project design criteria, requests for proposals, evaluation of proposals, the evaluation of the construction under a design-build contract to determine adherence to the design criteria, and any additional services requested by the political **[**~~subdivisions~~**]** **subdivision** to represent its interests in relation to a project. The design criteria consultant may not submit a proposal or furnish design or construction services for the design-build contract for which its services were sought;

(6) "Design criteria package", performance-oriented program, scope, and specifications for the design-build project sufficient to permit a design-builder to prepare a response to a political subdivision's request for proposals for a design-build project, which may include capacity, durability, standards, ingress and egress requirements, performance requirements, description of the site, surveys, soil and environmental information concerning the site, interior space requirements, material quality standards, design and construction schedules, site development requirements, provisions for utilities, storm water retention and disposal, parking requirements, applicable governmental code requirements, preliminary designs for the project or portions thereof, and other criteria for the intended use of the project;

(7) "Design professional services", services that are:

(a) Within the practice of architecture as defined in section 327.091, or within the practice of professional engineering as defined in section 327.181; or

(b) Performed by a licensed or authorized architect or professional engineer in connection with the architect's or professional engineer's employment or practice;

(8) "Proposal", an offer in response to a request for proposals by a design-builder to enter into a design-build contract for a design-build project under this section;

(9) "Request for proposal", the document by which the political subdivision solicits proposals for a design-build contract;

(10) "Stipend", an amount paid to the unsuccessful but responsive, short-listed design-builders to defray the cost of participating in phase II of the selection process described in this section.

2. In using a design-build contract, the political subdivision shall determine the scope and level of detail required to permit qualified persons to submit proposals in accordance with the request for proposals given the nature of the project.

3. A design criteria consultant shall be employed or retained by the political subdivision to assist in preparation of the design criteria package and request for proposal, perform periodic site visits to observe adherence to the design criteria, prepare progress reports, review and approve progress and final pay applications of the design-builder, review shop drawings and submissions, provide input in disputes, help interpret the construction documents, perform inspections upon substantial and final completion, assist in warranty inspections, and provide any other professional service assisting with the project administration. The design criteria consultant may also evaluate construction as to the adherence of the design criteria. The consultant shall be selected and its contract negotiated in compliance with sections 8.285 to 8.291 unless the consultant is a direct employee of the political subdivision.

4. The political subdivision shall publicly disclose at a regular meeting its intent to utilize the design-build method and its project design criteria at least one week prior to publishing the request for proposals. Notice of requests for proposals shall be advertised by publication in a newspaper of general circulation published in the county where the political subdivision is located once a week for two consecutive weeks prior to opening the proposals, or by a virtual notice procedure that notifies interested parties for at least twenty various purchases, design contracts, construction contracts, or other contracts each year for the political subdivision. The political subdivision shall publish a notice of a request for proposal with a description of the project, the procedures for submission, and the selection criteria to be used.

5. The political subdivision shall establish in the request for proposal a time, place, and other specific instructions for the receipt of proposals. Proposals not submitted in strict accordance with the instructions shall be subject to rejection.

6. A request for proposal shall be prepared for each design-build contract containing at minimum the following elements:

(1) The procedures to be followed for submitting proposals, the criteria for evaluating proposals and their relative weight, and the procedures for making awards;

(2) The proposed terms and conditions for the design-build contract, if available;

(3) The design criteria package;

(4) A description of the drawings, specifications, or other information to be submitted with the proposal, with guidance as to the form and level of completeness of the drawings, specifications, or other information that will be acceptable;

(5) A schedule for planned commencement and completion of the design-build contract, if any;

(6) Budget limits for the design-build contract, if any;

(7) Requirements including any available ratings for performance bonds, payment bonds, and insurance, if any;

(8) The amount of the stipend which will be available; and

(9) Any other information that the political subdivision in its discretion chooses to supply including, but not limited to, surveys, soil reports, drawings of existing structures, environmental studies, photographs, references to public records, or affirmative action and minority business enterprise requirements consistent with state and federal law.

7. The political subdivision shall solicit proposals in a three-stage process. Phase I shall be the solicitation of qualifications of the design-build team. Phase II shall be the solicitation of a technical proposal including conceptual design for the project. Phase III shall be the proposal of the construction cost.

8. The political subdivision shall review the submissions of the proposals and assign points to each proposal in accordance with this section and as set out in the instructions of the request for proposal.

9. Phase I shall require all design-builders to submit a statement of qualification that shall include, but not be limited to:

(1) Demonstrated ability to perform projects comparable in design, scope, and complexity;

(2) References of owners for whom design-build projects, construction projects, or design projects have been performed;

(3) Qualifications of personnel who will manage the design and construction aspects of the project; and

(4) The names and qualifications of the primary design consultants and the primary trade contractors with whom the design-builder proposes to subcontract or joint venture. The design-builder **[**~~may~~**]** **shall** not replace an identified contractor, subcontractor, design consultant, or subconsultant without the written approval of the political subdivision.

10. The political subdivision shall evaluate the qualifications of all the design-builders who submitted proposals in accordance with the instructions of the request for proposal. Architectural and engineering services on the project shall be evaluated in accordance with the requirements of sections 8.285 and 8.291. Qualified design-builders

selected by the evaluation team may proceed to phase II of the selection process. Design-builders lacking the necessary qualifications to perform the work shall be disqualified and shall not proceed to phase II of the process. This process of short listing shall narrow the number of qualified design-builders to not more than five nor fewer than two. Under no circumstances shall price or fees be a part of the prequalification criteria. Design-builders may be interviewed in either phase I or phase II of the process. Points assigned in phase I of the evaluation process shall not carry forward to phase II of the process. All qualified design-builders shall be ranked on points given in phases II and III only.

11. The political subdivision shall have discretion to disqualify any design-builder who, in the political subdivision's opinion, lacks the minimum qualifications required to perform the work.

12. Once a sufficient number of no more than five and no fewer than two qualified design-builders have been selected, the design-builders shall have a specified amount of time in which to assemble phase II and phase III proposals.

13. Phase II of the process shall be conducted as follows:

(1) The political subdivision shall invite the top qualified design-builders to participate in phase II of the process;

(2) A design-builder shall submit its design for the project to the level of detail required in the request for proposal. The design proposal shall demonstrate compliance with the requirements set out in the request for proposal;

(3) The ability of the design-builder to meet the schedule for completing a project as specified by the political subdivision may be considered as an element of evaluation in phase II;

(4) Up to twenty percent of the points awarded to each design-builder in phase II may be based on each design-builder's qualifications and ability to design, contract, and deliver the project on time and within the budget of the political subdivision;

(5) Under no circumstances shall the design proposal contain any reference to the cost of the proposal; and

(6) The submitted designs shall be evaluated and assigned points in accordance with the requirements of the request for proposal. Phase II shall account for not less than forty percent of the total point score as specified in the request for proposal.

14. Phase III shall be conducted as follows:

(1) The phase III proposal shall provide a firm, fixed cost of design and construction. The proposal shall be accompanied by bid security and any other items, such as statements of minority participation as required by the request for proposal;

(2) Cost proposals shall be submitted in accordance with the instructions of the request for proposal. The political subdivision shall reject any proposal that is not submitted

on time. Phase III shall account for not less than forty percent of the total point score as specified in the request for proposal;

(3) Proposals for phase II and phase III shall be submitted concurrently at the time and place specified in the request for proposal, but in separate envelopes or other means of submission. The phase III cost proposals shall be opened only after the phase II design proposals have been evaluated and assigned points, ranked in order, and posted;

(4) Cost proposals shall be opened and read aloud at the time and place specified in the request for proposal. At the same time and place, the evaluation team shall make public its scoring of phase II. Cost proposals shall be evaluated in accordance with the requirements of the request for proposal. In evaluating the cost proposals, the lowest responsive bidder shall be awarded the total number of points assigned to be awarded in phase III. For all other bidders, cost points shall be calculated by reducing the maximum points available in phase III by at least one percent for each percentage point by which the bidder exceeds the lowest bid and the points assigned shall be added to the points assigned for phase II for each design-builder;

(5) If the political subdivision determines that it is not in the best interest of the political subdivision to proceed with the project pursuant to the proposal offered by the design-builder with the highest total number of points, the political subdivision shall reject all proposals. In this event, all qualified and responsive design-builders with lower point totals shall receive a stipend and the responsive design-builder with the highest total number of points shall receive an amount equal to two times the stipend. If the political subdivision decides to award the project, the responsive design-builder with the highest number of points shall be awarded the contract; and

(6) If all proposals are rejected, the political subdivision may solicit new proposals using different design criteria, budget constraints, or qualifications.

15. As an inducement to qualified design-builders, the political subdivision shall pay a reasonable stipend, the amount of which shall be established in the request for proposal, to each prequalified design-builder whose proposal is responsive but not accepted. Such stipend shall be no less than one-half of one percent of the total project budget. Upon payment of the stipend to any unsuccessful design-builder, the political subdivision shall acquire a nonexclusive right to use the design submitted by the design-builder, and the design-builder shall have no further liability for the use of the design by the political subdivision in any manner. If the design-builder desires to retain all rights and interest in the design proposed, the design-builder shall forfeit the stipend.

16. (1) As used in this subsection, "wastewater or water contract" means any design-build contract that involves the provision of engineering and construction services either

directly by a party to the contract or through subcontractors retained by a party to the contract for a wastewater or water storage, conveyance, or treatment facility project.

(2) Any political subdivision may enter into a wastewater or water contract for design-build of a wastewater or water project.

(3) In disbursing community development block grants under 42 U.S.C. Sections 5301 to 5321, the department of economic development shall not reject wastewater or water projects solely for utilizing wastewater or water contracts.

(4) The department of natural resources shall not preclude wastewater or water contracts from consideration for funding provided by the water and wastewater loan fund under section 644.122.

(5) A political subdivision planning a wastewater or water design-build project shall retain an engineer duly licensed in this state to assist in preparing any necessary documents and specifications and evaluations of design-build proposals.

17. The payment bond requirements of section 107.170 shall apply to the design-build project. All persons furnishing design services shall be deemed to be covered by the payment bond the same as any person furnishing labor and materials. The performance bond for the design-builder shall not cover any damages of the type specified to be covered by the professional liability insurance established by the political subdivision in the request for proposals.

18. Any person or firm performing architectural, engineering, landscape architecture, or land-surveying services for the design-builder on the design-build project shall be duly licensed or authorized in this state to provide such services as required by chapter 327.

19. Any political subdivision engaged in a project under this section which impacts a railroad regulated by the Federal Railroad Administration shall consult with the affected railroad on required specifications relating to clearance, safety, insurance, and indemnification to be included in the construction documents for such project.

20. Under section 327.465, any design-builder that enters into a design-build contract with a political subdivision is exempt from the requirement that such person or entity hold a license or that such corporation hold a certificate of authority if the architectural, engineering, or land-surveying services to be performed under the design-build contract are performed through subcontracts or joint ventures with properly licensed or authorized persons or entities, and not performed by the design-builder or its own employees.

21. This section shall not apply to:

(1) Any metropolitan sewer district established under Article VI, Section 30(a) of the Constitution of Missouri; or

(2) Any special charter city, or any city or county governed by home rule under Article VI, **[**~~Section 18~~**]** **Sections 18(a) to 18(r)** or 19 of the Constitution of Missouri that has adopted a design-build process via ordinance, rule, or regulation.

[~~22. The authority to use design-build and design-build contracts provided under this section shall expire September 1, 2026.~~**]**

100.286. 1. Within the discretion of the board, the development and reserve fund, the infrastructure development fund or the export finance fund may be pledged to secure the payment of any bonds or notes issued by the board, or to secure the payment of any loan made by the board or a participating lender which loan:

(1) Is requested to finance any project or export trade activity;

(2) Is requested by a borrower who is demonstrated to be financially responsible;

(3) Can reasonably be expected to provide a benefit to the economy of this state;

(4) Is otherwise secured by a mortgage or deed of trust on real or personal property or other security satisfactory to the board; provided that loans to finance export trade activities may be secured by export accounts receivable or inventories of exportable goods satisfactory to the board;

(5) Does not exceed five million dollars;

(6) Does not have a term longer than five years if such loan is made to finance export trade activities; and

(7) Is, when used to finance export trade activities, made to small or medium size businesses or agricultural businesses, as may be defined by the board.

2. The board shall prescribe standards for the evaluation of the financial condition, business history, and qualifications of each borrower and the terms and conditions of loans which may be secured, and may require each application to include a financial report and evaluation by an independent certified public accounting firm, in addition to such examination and evaluation as may be conducted by any participating lender.

3. Each application for a loan secured by the development and reserve fund, the infrastructure development fund or the export finance fund shall be reviewed in the first instance by any participating lender to whom the application was submitted. If satisfied that the standards prescribed by the board are met and that the loan is otherwise eligible to be secured by the development and reserve fund, the infrastructure development fund or the export finance fund, the participating lender shall certify the same and forward the application for final approval to the board.

4. The securing of any loans by the development and reserve fund, the infrastructure development fund or the export finance fund shall be conditioned upon approval of the application by the board, and receipt of an annual reserve participation fee, as prescribed by the board, submitted by or on behalf of the borrower.

5. The securing of any loan by the export finance fund for export trade activities shall be conditioned upon the board's compliance with any applicable treaties and international agreements, such as the general agreement on tariffs and trade and the subsidies code, to which the United States is then a party.

6. Any taxpayer, including any charitable organization that is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, may, subject to the limitations provided under subsection 8 of this section, receive a tax credit against any tax otherwise due under the provisions of chapter 143, excluding withholding tax imposed by sections 143.191 to 143.261, chapter 147, or chapter 148, in the amount of fifty percent of any amount contributed in money or property by the taxpayer to the development and reserve fund, the infrastructure development fund or the export finance fund during the taxpayer's tax year, provided, however, the total tax credits awarded in any calendar year beginning after January 1, 1994, shall not be the greater of ten million dollars or five percent of the average growth in general revenue receipts in the preceding three fiscal years. This limit may be exceeded only upon joint agreement by the commissioner of administration, the director of the department of economic development, and the director of the department of revenue that such action is essential to ensure retention or attraction of investment in Missouri. If the board receives, as a contribution, real property, the contributor at such contributor's own expense shall have two independent appraisals conducted by appraisers certified by the Master Appraisal Institute. Both appraisals shall be submitted to the board, and the tax credit certified by the board to the contributor shall be based upon the value of the lower of the two appraisals. The board shall not certify the tax credit until the property is deeded to the board. Such credit shall not apply to reserve participation fees paid by borrowers under sections 100.250 to 100.297. The portion of earned tax credits which exceeds the taxpayer's tax liability may be carried forward for up to five years.

7. Notwithstanding any provision of law to the contrary, any taxpayer may sell, assign, exchange, convey or otherwise transfer tax credits allowed in subsection 6 of this section under the terms and conditions prescribed in subdivisions (1) and (2) of this subsection. Such taxpayer, hereinafter the assignor for the purpose of this subsection, may sell, assign, exchange or otherwise transfer earned tax credits:

(1) For no less than seventy-five percent of the par value of such credits; and

(2) In an amount not to exceed one hundred percent of annual earned credits.

The taxpayer acquiring earned credits, hereinafter the assignee for the purpose of this subsection, may use the acquired credits to offset up to one hundred percent of the tax liabilities otherwise imposed by chapter 143, excluding withholding tax imposed by sections

143.191 to 143.261, chapter 147, or chapter 148. Unused credits in the hands of the assignee may be carried forward for up to five years, provided all such credits shall be claimed within ten years following the tax years in which the contribution was made. The assignor shall enter into a written agreement with the assignee establishing the terms and conditions of the agreement and shall perfect such transfer by notifying the board in writing within thirty calendar days following the effective day of the transfer and shall provide any information as may be required by the board to administer and carry out the provisions of this section. Notwithstanding any other provision of law to the contrary, the amount received by the assignor of such tax credit shall be taxable as income of the assignor, and the excess of the par value of such credit over the amount paid by the assignee for such credit shall be taxable as income of the assignee.

8. Provisions of subsections 1 to 7 of this section to the contrary notwithstanding, no more than ten million dollars in tax credits provided under this section, may be authorized or approved annually. The limitation on tax credit authorization and approval provided under this subsection may be exceeded only upon mutual agreement, evidenced by a signed and properly notarized letter, by the commissioner of the office of administration, the director of the department of economic development, and the director of the department of revenue that such action is essential to ensure retention or attraction of investment in Missouri provided, however, that in no case shall more than twenty-five million dollars in tax credits be authorized or approved during such year. Taxpayers shall file, with the board, an application for tax credits authorized under this section on a form provided by the board. The provisions of this subsection shall not be construed to limit or in any way impair the ability of the board to authorize tax credits for issuance for projects authorized or approved, by a vote of the board, on or before the thirtieth day following the effective date of this act, or a taxpayer's ability to redeem such tax credits.

9. Under section 23.253 of the Missouri sunset act:

(1) The tax credit provisions of the program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

(2) If such tax credit provisions are reauthorized, the tax credit provisions authorized under this section shall automatically sunset six years after the effective date of the reauthorization of this section;

(3) The tax credit provisions of the program authorized under this section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

100.297. 1. The board may authorize a tax credit, as described in this section, to the owner of any revenue bonds or notes issued by the board pursuant to the provisions of sections 100.250 to 100.297, for infrastructure facilities as defined in subdivision (9) of section 100.255, if, prior to the issuance of such bonds or notes, the board determines that:

(1) The availability of such tax credit is a material inducement to the undertaking of the project in the state of Missouri and to the sale of the bonds or notes;

(2) The loan with respect to the project is adequately secured by a first deed of trust or mortgage or comparable lien, or other security satisfactory to the board.

2. Upon making the determinations specified in subsection 1 of this section, the board may declare that each owner of an issue of revenue bonds or notes shall be entitled, in lieu of any other deduction with respect to such bonds or notes, to a tax credit against any tax otherwise due by such owner pursuant to the provisions of chapter 143, excluding withholding tax imposed by sections 143.191 to 143.261, chapter 147, or chapter 148, in the amount of one hundred percent of the unpaid principal of and unpaid interest on such bonds or notes held by such owner in the **[**~~taxable~~**] tax** year of such owner following the calendar year of the default of the loan by the borrower with respect to the project. The occurrence of a default shall be governed by documents authorizing the issuance of the bonds. The tax credit allowed pursuant to this section shall be available to the original owners of the bonds or notes or any subsequent owner or owners thereof. Once an owner is entitled to a claim, any such tax credits shall be transferable as provided in subsection 7 of section 100.286. Notwithstanding any provision of Missouri law to the contrary, any portion of the tax credit to which any owner of a revenue bond or note is entitled pursuant to this section which exceeds the total income tax liability of such owner of a revenue bond or note shall be carried forward and allowed as a credit against any future taxes imposed on such owner within the next ten years pursuant to the provisions of chapter 143, excluding withholding tax imposed by sections 143.191 to 143.261, chapter 147, or chapter 148. The eligibility of the owner of any revenue bond or note issued pursuant to the provisions of sections 100.250 to 100.297 for the tax credit provided by this section shall be expressly stated on the face of each such bond or note. The tax credit allowed pursuant to this section shall also be available to any financial institution or guarantor which executes any credit facility as security for bonds issued pursuant to this section to the same extent as if such financial institution or guarantor was an owner of the bonds or notes, provided however, in such case the tax credits provided by this section shall be available immediately following any default of the loan by the borrower with respect to the project. In addition to reimbursing the financial institution or guarantor for

claims relating to unpaid principal and interest, such claim may include payment of any unpaid fees imposed by such financial institution or guarantor for use of the credit facility.

3. The aggregate principal amount of revenue bonds or notes outstanding at any time with respect to which the tax credit provided in this section shall be available shall not exceed fifty million dollars.

4. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the tax credit program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

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

(3) The provisions of the tax credit program authorized under this section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

100.850. 1. The approved company shall remit to the board a job development assessment fee, not to exceed five percent of the gross wages of each eligible employee whose job was created as a result of the economic development project, or not to exceed ten percent if the economic development project is located within a distressed community as defined in section 135.530, for the purpose of retiring bonds which fund the economic development project.

2. Any approved company remitting an assessment as provided in subsection 1 of this section shall make its payroll books and records available to the board at such reasonable times as the board shall request and shall file with the board documentation respecting the assessment as the board may require.

3. Any assessment remitted pursuant to subsection 1 of this section shall cease on the date the bonds are retired.

4. Any approved company which has paid an assessment for debt reduction shall be allowed a tax credit equal to the amount of the assessment. The tax credit may be claimed against taxes otherwise imposed by chapters 143 and 148, except withholding taxes imposed under the provisions of sections 143.191 to 143.265, which were incurred during the tax period in which the assessment was made.

5. In no event shall the aggregate amount of tax credits authorized by subsection 4 of this section exceed twenty-five million dollars annually. Of such amount, nine hundred fifty

thousand dollars shall be reserved for an approved project for a world headquarters of a business whose primary function is tax return preparation that is located in any home rule city with more than four hundred thousand inhabitants and located in more than one county, which amount reserved shall end in the year of the final maturity of the certificates issued for such approved project.

6. The director of revenue shall issue a refund to the approved company to the extent that the amount of credits allowed in subsection 4 of this section exceeds the amount of the approved company's income tax.

7. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under sections 100.700 to 100.850 shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

(2) If such program is reauthorized, the program authorized under sections 100.700 to 100.850 shall automatically sunset six years after the effective date of the reauthorization of sections 100.700 to 100.850;

(3) Sections 100.700 to 100.850 shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under sections 100.700 to 100.850 is sunset; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

135.432. 1. The department of economic development shall promulgate such rules and regulations as are necessary to implement the provisions of sections 135.400 to 135.430.

2. No rule or portion of a rule promulgated under the authority of this chapter shall become effective until it has been approved by the joint committee on administrative rules in accordance with the procedures provided in this section, and the delegation of the legislative authority to enact law by the adoption of such rules is dependent upon the power of the joint committee on administrative rules to review and suspend rules pending ratification by the senate and the house of representatives as provided in this section.

3. Upon filing any proposed rule with the secretary of state, the department shall concurrently submit such proposed rule to the committee, which may hold hearings upon any proposed rule or portion thereof at any time.

4. A final order of rulemaking shall not be filed with the secretary of state until thirty days after such final order of rulemaking has been received by the committee. The committee may hold one or more hearings upon such final order of rulemaking during the thirty-day period. If the committee does not disapprove such order of rulemaking within the thirty-day

period, the department may file such order of rulemaking with the secretary of state and the order of rulemaking shall be deemed approved.

5. The committee may, by majority vote of the members, suspend the order of rulemaking or portion thereof by action taken prior to the filing of the final order of rulemaking only for one or more of the following grounds:

(1) An absence of statutory authority for the proposed rule;

(2) An emergency relating to public health, safety or welfare;

(3) The proposed rule is in conflict with state law;

(4) A substantial change in circumstance since enactment of the law upon which the proposed rule is based.

6. If the committee disapproves any rule or portion thereof, the department shall not file such disapproved portion of any rule with the secretary of state and the secretary of state shall not publish in the Missouri Register any final order of rulemaking containing the disapproved portion.

7. If the committee disapproves any rule or portion thereof, the committee shall report its findings to the senate and the house of representatives. No rule or portion thereof disapproved by the committee shall take effect so long as the senate and the house of representatives ratify the act of the joint committee by resolution adopted in each house within thirty legislative days after such rule or portion thereof has been disapproved by the joint committee.

8. Upon adoption of a rule as provided in this section, any such rule or portion thereof may be suspended or revoked by the general assembly either by bill or, pursuant to Section 8, Article IV of the Constitution of Missouri, by concurrent resolution upon recommendation of the joint committee on administrative rules. The committee shall be authorized to hold hearings and make recommendations pursuant to the provisions of section 536.037. The secretary of state shall publish in the Missouri Register, as soon as practicable, notice of the suspension or revocation.

9. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under sections 135.400 to 135.432 shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

(2) If such program is reauthorized, the program authorized under sections 135.400 to 135.432 shall automatically sunset six years after the effective date of the reauthorization of sections 135.400 to 135.432;

(3) Sections 135.400 to 135.432 shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under sections 135.400 to 135.432 is sunset; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

135.460. 1. This section and sections 620.1100 and 620.1103 shall be known and may be cited as the "Youth Opportunities and Violence Prevention Act".

2. As used in this section, the term "taxpayer" shall include corporations as defined in section 143.441 or 143.471, any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, and individuals, individual proprietorships and partnerships.

3. A taxpayer shall be allowed a tax credit against the tax otherwise due pursuant to chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, chapter 147, chapter 148, or chapter 153 in an amount equal to thirty percent for property contributions and fifty percent for monetary contributions of the amount such taxpayer contributed to the programs described in subsection 5 of this section, not to exceed two hundred thousand dollars per **[**~~taxable~~**] tax** year, per taxpayer; except as otherwise provided in subdivision (5) of subsection 5 of this section. The department of economic development shall prescribe the method for claiming the tax credits allowed in this section. No rule or portion of a rule promulgated under the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of chapter 536. All rulemaking authority delegated prior to June 27, 1997, is of no force and effect and repealed; however, nothing in this section shall be interpreted to repeal or affect the validity of any rule filed or adopted prior to June 27, 1997, if such rule complied with the provisions of chapter 536. The provisions of this section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, including the ability to review, to delay the effective date, or to disapprove and annul a rule or portion of a rule, are subsequently held unconstitutional, then the purported grant of rulemaking authority and any rule so proposed and contained in the order of rulemaking shall be invalid and void.

4. The tax credits allowed by this section shall be claimed by the taxpayer to offset the taxes that become due in the taxpayer's tax period in which the contribution was made. Any tax credit not used in such tax period may be carried over the next five succeeding tax periods.

5. The tax credit allowed by this section may only be claimed for monetary or property contributions to public or private programs authorized to participate pursuant to this section by the department of economic development and may be claimed for the development, establishment, implementation, operation, and expansion of the following activities and programs:

(1) An adopt-a-school program. Components of the adopt-a-school program shall include donations for school activities, seminars, and functions; school-business employment programs; and the donation of property and equipment of the corporation to the school;

(2) Expansion of programs to encourage school dropouts to reenter and complete high school or to complete a graduate equivalency degree program;

(3) Employment programs. Such programs shall initially, but not exclusively, target unemployed youth living in poverty and youth living in areas with a high incidence of crime;

(4) New or existing youth clubs or associations;

(5) Employment/internship/apprenticeship programs in business or trades for persons less than twenty years of age, in which case the tax credit claimed pursuant to this section shall be equal to one-half of the amount paid to the intern or apprentice in that tax year, except that such credit shall not exceed ten thousand dollars per person;

(6) Mentor and role model programs;

(7) Drug and alcohol abuse prevention training programs for youth;

(8) Donation of property or equipment of the taxpayer to schools, including schools which primarily educate children who have been expelled from other schools, or donation of the same to municipalities, or not-for-profit corporations or other not-for-profit organizations which offer programs dedicated to youth violence prevention as authorized by the department;

(9) Not-for-profit, private or public youth activity centers;

(10) Nonviolent conflict resolution and mediation programs;

(11) Youth outreach and counseling programs.

6. Any program authorized in subsection 5 of this section shall, at least annually, submit a report to the department of economic development outlining the purpose and objectives of such program, the number of youth served, the specific activities provided pursuant to such program, the duration of such program and recorded youth attendance where applicable.

7. The department of economic development shall, at least annually submit a report to the Missouri general assembly listing the organizations participating, services offered and the number of youth served as the result of the implementation of this section.

8. The tax credit allowed by this section shall apply to all **[**~~taxable~~**]** **tax** years beginning after December 31, 1995.

9. For the purposes of the credits described in this section, in the case of a corporation described in section 143.471, partnership, limited liability company described in section 347.015, cooperative, marketing enterprise, or partnership, in computing Missouri's tax liability, such credits shall be allowed to the following:

(1) The shareholders of the corporation described in section 143.471;

(2) The partners of the partnership;

(3) The members of the limited liability company; and

(4) Individual members of the cooperative or marketing enterprise.

Such credits shall be apportioned to the entities described in subdivisions (1) and (2) of this subsection in proportion to their share of ownership on the last day of the taxpayer's tax period.

10. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

135.487. 1. To obtain any credit allowed pursuant to sections 135.475 to 135.487, a taxpayer shall submit to the department, for preliminary approval, an application for tax credit. The director shall, upon final approval of an application and presentation of acceptable proof of substantial completion of construction, issue the taxpayer a certificate of tax credit. The director shall issue all credits allowed pursuant to sections 135.475 to 135.487 in the order the applications are received. In the case of a taxpayer other than an owner-occupant, the director shall not delay the issuance of a tax credit pursuant to sections 135.475 to 135.487 until the sale of a residence at market rate for owner-occupancy. A taxpayer, **[**~~taxpayer~~**]** other than an owner-occupant who receives a certificate of tax credit pursuant to sections 135.475 to 135.487**,** shall, within thirty days of the date of the sale of a residence, furnish to the director satisfactory proof that such residence was sold at market rate for owner-occupancy. If the director reasonably determines that a residence was not in good faith intended for long-term owner occupancy, the director make revoke any tax credits issued and seek recovery of any tax credits issued pursuant to section 620.017.

2. The department may cooperate with a municipality or a county in which a project is located to help identify the location of the project, the type and eligibility of the project, the estimated cost of the project and the completion date of the project.

3. The department may promulgate such rules or regulations or issue administrative guidelines as are necessary to administer the provisions of sections 135.475 to 135.487. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

4. The department shall conduct annually a comprehensive program evaluation illustrating where the tax credits allowed pursuant to sections 135.475 to 135.487 are being utilized, explaining the economic impact of such program and making recommendations on appropriate program modifications to ensure the program's success.

5. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under sections 135.475 to 135.487 shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

(2) If such program is reauthorized, the program authorized under sections 135.475 to 135.487 shall automatically sunset six years after the effective date of the reauthorization of sections 135.475 to 135.487;

(3) Sections 135.475 to 135.487 shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under sections 135.475 to 135.487 is sunset; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

135.490. 1. In order to encourage and foster community improvement, an eligible small business, as defined in Section 44 of the Internal Revenue Code, shall be allowed a credit not to exceed five thousand dollars against the tax otherwise due pursuant to chapter 143, not including sections 143.191 to 143.265, in an amount equal to fifty percent of all eligible access expenditures exceeding the monetary cap provided by Section 44 of the Internal Revenue Code. For purposes of this section, "eligible access expenditures" means amounts paid or incurred by the taxpayer in order to comply with applicable access requirements provided by the Americans With Disabilities Act of 1990, as further defined in Section 44 of the Internal Revenue Code and federal rulings interpreting Section 44 of the Internal Revenue Code.

2. The tax credit allowed by this section shall be claimed by the taxpayer at the time such taxpayer files a return. Any amount of tax credit which exceeds the tax due shall be carried over to any subsequent **[**~~taxable~~**] tax** year, but shall not be refunded and shall not be transferable.

3. The director of the department of economic development and the director of the department of revenue shall jointly administer the tax credit authorized by this section. Both

the director of the department of economic development and the director of the department of revenue are authorized to promulgate rules and regulations necessary to administer the provisions of this section. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

4. The provisions of this section shall become effective on January 1, 2000, and shall apply to all **[**~~taxable~~**] tax** years beginning after December 31, 1999.

5. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

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

(1) "Contribution", a donation of cash, stock, bonds, other marketable securities, or real property;

(2) "Department", the department of social services;

(3) "Diaper bank", a nonprofit entity located in this state established and operating primarily for the purpose of collecting or purchasing disposable diapers or other hygiene products for infants, children, or incontinent adults and that regularly distributes such diapers or other hygiene products through two or more schools, health care facilities, governmental agencies, or other nonprofit entities for eventual distribution to individuals free of charge;

(4) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148 or 153;

(5) "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed under chapter 143; an insurance company paying an annual tax on its gross premium receipts in this state; any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under chapter 148; an express company that pays an

annual tax on its gross receipts in this state under chapter 153; an individual subject to the state income tax under chapter 143; or any charitable organization that is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143.

2. For all fiscal years beginning on or after July 1, 2019, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of the amount of such taxpayer's contributions to a diaper bank.

3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand dollars per tax year. However, any tax credit that cannot be claimed in the tax year the contribution was made may be carried over only to the next subsequent tax year. No tax credit issued under this section shall be assigned, transferred, or sold.

4. Except for any excess credit that is carried over under subsection 3 of this section, no taxpayer shall be allowed to claim a tax credit unless the taxpayer contributes at least one hundred dollars to one or more diaper banks during the tax year for which the credit is claimed.

5. The department shall determine, at least annually, which entities in this state qualify as diaper banks. The department may require of an entity seeking to be classified as a diaper bank any information which is reasonably necessary to make such a determination. The department shall classify an entity as a diaper bank if such entity satisfies the definition under subsection 1 of this section.

6. The department shall establish a procedure by which a taxpayer can determine if an entity has been classified as a diaper bank.

7. Diaper banks may decline a contribution from a taxpayer.

8. The cumulative amount of tax credits that may be claimed by all the taxpayers contributing to diaper banks in any one fiscal year shall not exceed five hundred thousand dollars. Tax credits shall be issued in the order contributions are received. If the amount of tax credits redeemed in a tax year is less than five hundred thousand dollars, the difference shall be added to the cumulative limit created under this subsection for the next fiscal year and carried over to subsequent fiscal years until claimed.

9. The department shall establish a procedure by which, from the beginning of the fiscal year until some point in time later in the fiscal year to be determined by the department, the cumulative amount of tax credits are equally apportioned among all entities classified as diaper banks. If a diaper bank fails to use all, or some percentage to be determined by the department, of its apportioned tax credits during this predetermined period of time, the department may reapportion such unused tax credits to diaper banks that have used all, or

some percentage to be determined by the department, of their apportioned tax credits during this predetermined period of time. The department may establish multiple periods each fiscal year and reapportion accordingly. To the maximum extent possible, the department shall establish the procedure described under this subsection in such a manner as to ensure that taxpayers can claim as many of the tax credits as possible, up to the cumulative limit created under subsection 8 of this section.

10. Each diaper bank shall provide information to the department concerning the identity of each taxpayer making a contribution and the amount of the contribution. The department shall provide the information to the department of revenue. The department shall be subject to the confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax information.

[~~11. Under section 23.253 of the Missouri sunset act:~~

~~(1) The provisions of the program authorized under this section shall automatically sunset on December thirty-first six years after August 28, 2018, unless reauthorized by an act of the general assembly;~~

~~(2) If such program is reauthorized, the program authorized under this section shall automatically sunset on December thirty-first six years after the effective date of the reauthorization of this section;~~

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

~~(4) The provisions of this subsection shall not be construed to limit or in any way impair the department's ability to issue tax credits authorized on or before the date the program authorized under this section expires or a taxpayer's ability to redeem such tax credits.~~**]**

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

(1) "Community-based faculty preceptor", a physician or physician assistant who is licensed in Missouri and provides preceptorships to Missouri medical students or physician assistant students without direct compensation for the work of precepting;

(2) "Department", the Missouri department of health and senior services;

(3) "Division", the division of professional registration of the department of commerce and insurance;

(4) "Federally Qualified Health Center (FQHC)", a reimbursement designation from the Bureau of Primary Health Care and the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services;

(5) "Medical student", an individual enrolled in a Missouri medical college approved and accredited as reputable by the American Medical Association or the Liaison Committee

on Medical Education or enrolled in a Missouri osteopathic college approved and accredited as reputable by the Commission on Osteopathic College Accreditation;

(6) "Medical student core preceptorship" or "physician assistant student core preceptorship", a preceptorship for a medical student or physician assistant student that provides a minimum of one hundred twenty hours of community-based instruction in family medicine, internal medicine, pediatrics, psychiatry, or obstetrics and gynecology under the guidance of a community-based faculty preceptor. A community-based faculty preceptor may add together the amounts of preceptorship instruction time separately provided to multiple students in determining whether he or she has reached the minimum hours required under this subdivision, but the total preceptorship instruction time provided shall equal at least one hundred twenty hours in order for such preceptor to be eligible for the tax credit authorized under this section;

(7) "Physician assistant student", an individual participating in a Missouri physician assistant program accredited by the Accreditation Review Commission on Education for the Physician Assistant or its successor organization;

(8) "Taxpayer", any individual, firm, partner in a firm, corporation, or shareholder in an S corporation doing business in this state and subject to the state income tax imposed under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265.

2. (1) Beginning January 1, 2023, any community-based faculty preceptor who serves as the community-based faculty preceptor for a medical student core preceptorship or a physician assistant student core preceptorship shall be allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, in an amount equal to one thousand dollars for each preceptorship, up to a maximum of three thousand dollars per tax year, if he or she completes up to three preceptorship rotations during the tax year and did not receive any direct compensation for the preceptorships.

(2) To receive the credit allowed by this section, a community-based faculty preceptor shall claim such credit on his or her return for the tax year in which he or she completes the preceptorship rotations and shall submit supporting documentation as prescribed by the division and the department.

(3) In no event shall the total amount of a tax credit authorized under this section exceed a taxpayer's income tax liability for the tax year for which such credit is claimed. No tax credit authorized under this section shall be allowed a taxpayer against his or her tax liability for any prior or succeeding tax year.

(4) No more than two hundred preceptorship tax credits shall be authorized under this section for any one calendar year. The tax credits shall be awarded on a first-come, first-served basis. The division and the department shall jointly promulgate rules for determining

the manner in which taxpayers who have obtained certification under this section are able to claim the tax credit. The cumulative amount of tax credits awarded under this section shall not exceed two hundred thousand dollars per year.

(5) Notwithstanding the provisions of subdivision (4) of this subsection, the department is authorized to exceed the two hundred thousand dollars per year tax credit program cap in any amount not to exceed the amount of funds remaining in the medical preceptor fund, as established under subsection 3 of this section, as of the end of the most recent tax year, after any required transfers to the general revenue fund have taken place in accordance with the provisions of subsection 3 of this section.

3. (1) Funding for the tax credit program authorized under this section shall be generated by the division from a license fee increase of seven dollars per license for physicians and surgeons and from a license fee increase of three dollars per license for physician assistants. The license fee increases shall take effect beginning January 1, 2023, based on the underlying license fee rates prevailing on that date. The underlying license fee rates shall be determined under section 334.090 and all other applicable provisions of chapter 334.

(2) (a) There is hereby created in the state treasury the "Medical Preceptor Fund", which shall consist of moneys collected under this subsection. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund and, upon appropriation, moneys in the fund shall be used solely by the department and the division for the administration of the tax credit program authorized under this section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the medical preceptor fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

(b) Notwithstanding any provision of this chapter or any other provision of law to the contrary, all revenue from the license fee increases described under subdivision (1) of this subsection shall be deposited in the medical preceptor fund. After the end of every tax year, an amount equal to the total dollar amount of all tax credits claimed under this section shall be transferred from the medical preceptor fund to the state's general revenue fund established under section 33.543. Any excess moneys in the medical preceptor fund shall remain in the fund and shall not be transferred to the general revenue fund.

4. (1) The department shall administer the tax credit program authorized under this section. Each taxpayer claiming a tax credit under this section shall file an application with the department verifying the number of hours of instruction and the amount of the tax credit claimed. The hours claimed on the application shall be verified by the college or university

department head or the program director on the application. The certification by the department affirming the taxpayer's eligibility for the tax credit provided to the taxpayer shall be filed with the taxpayer's income tax return.

(2) No amount of any tax credit allowed under this section shall be refundable. No tax credit allowed under this section shall be transferred, sold, or assigned. No taxpayer shall be eligible to receive the tax credit authorized under this section if such taxpayer employs persons who are not authorized to work in the United States under federal law.

5. The department of commerce and insurance and the department of health and senior services shall jointly 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, 2022, shall be invalid and void.

6. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

135.1150. 1. This section shall be known and may be cited as the "Residential Treatment Agency Tax Credit Act".

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

(1) "Certificate", a tax credit certificate issued under this section;

(2) "Department", the Missouri department of social services;

(3) "Eligible donation", donations received from a taxpayer by an agency that are used solely to provide direct care services to children who are residents of this state. Eligible donations may include cash, publicly traded stocks and bonds, and real estate that will be

valued and documented according to rules promulgated by the department of social services. For purposes of this section, "direct care services" include but are not limited to increasing the quality of care and service for children through improved employee compensation and training;

(4) "Qualified residential treatment agency" or "agency", a residential care facility that is licensed under section 210.484, accredited by the Council on Accreditation (COA), the Joint Commission on Accreditation of Healthcare Organizations (JCAHO), or the Commission on Accreditation of Rehabilitation Facilities (CARF), and is under contract with the Missouri department of social services to provide treatment services for children who are residents or wards of residents of this state, and that receives eligible donations. Any agency that operates more than one facility or at more than one location shall be eligible for the tax credit under this section only for any eligible donation made to facilities or locations of the agency which are licensed and accredited;

(5) "Taxpayer", any of the following individuals or entities who make an eligible donation to an agency:

(a) A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed in chapter 143;

(b) A corporation subject to the annual corporation franchise tax imposed in chapter 147;

(c) An insurance company paying an annual tax on its gross premium receipts in this state;

(d) Any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under chapter 148;

(e) An individual subject to the state income tax imposed in chapter 143;

(f) Any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143.

3. For all **[**~~taxable~~**] tax** years beginning on or after January 1, 2007, any taxpayer shall be allowed a credit against the taxes otherwise due under chapter 143, 147, or 148, excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the amount of an eligible donation, subject to the restrictions in this section. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state income tax liability in the tax year for which the credit is claimed. Any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's four subsequent **[**~~taxable~~**] tax** years.

4. To claim the credit authorized in this section, an agency may submit to the department an application for the tax credit authorized by this section on behalf of taxpayers. The department shall verify that the agency has submitted the following items accurately and completely:

(1) A valid application in the form and format required by the department;

(2) A statement attesting to the eligible donation received, which shall include the name and taxpayer identification number of the individual making the eligible donation, the amount of the eligible donation, and the date the eligible donation was received by the agency; and

(3) Payment from the agency equal to the value of the tax credit for which application is made.

If the agency applying for the tax credit meets all criteria required by this subsection, the department shall issue a certificate in the appropriate amount.

5. An agency may apply for tax credits in an aggregate amount that does not exceed the payments made by the department to the agency in the preceding twelve months.

6. Tax credits issued under this section may be assigned, transferred, sold, or otherwise conveyed, and the new owner of the tax credit shall have the same rights in the credit as the taxpayer. Whenever a certificate is assigned, transferred, sold, or otherwise conveyed, a notarized endorsement shall be filed with the department specifying the name and address of the new owner of the tax credit or the value of the credit.

7. The department shall 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, 2006, shall be invalid and void.

8. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

135.1180. 1. This section shall be known and may be cited as the "Developmental Disability Care Provider Tax Credit Program".

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

(1) "Certificate", a tax credit certificate issued under this section;

(2) "Department", the Missouri department of social services;

(3) "Eligible donation", donations received by a provider from a taxpayer that are used solely to provide direct care services to persons with developmental disabilities who are residents of this state. Eligible donations may include cash, publicly traded stocks and bonds, and real estate that will be valued and documented according to rules promulgated by the department of social services. For purposes of this section, "direct care services" include, but are not limited to, increasing the quality of care and service for persons with developmental disabilities through improved employee compensation and training;

(4) "Qualified developmental disability care provider" or "provider", a care provider that provides assistance to persons with developmental disabilities, and is accredited by the Council on Accreditation (COA), the Joint Commission on Accreditation of Healthcare Organizations (JCAHO), or the Commission on Accreditation of Rehabilitation Facilities (CARF), or is under contract with the Missouri department of social services or department of mental health to provide treatment services for such persons, and that receives eligible donations. Any provider that operates more than one facility or at more than one location shall be eligible for the tax credit under this section only for any eligible donation made to facilities or locations of the provider which are licensed or accredited;

(5) "Taxpayer", any of the following individuals or entities who make an eligible donation to a provider:

(a) A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed in chapter 143;

(b) A corporation subject to the annual corporation franchise tax imposed in chapter 147;

(c) An insurance company paying an annual tax on its gross premium receipts in this state;

(d) Any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under chapter 148;

(e) An individual subject to the state income tax imposed in chapter 143;

(f) Any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143.

3. For all **[**~~taxable~~**] tax** years beginning on or after January 1, 2012, any taxpayer shall be allowed a credit against the taxes otherwise due under chapter 143, 147, or 148 excluding withholding tax imposed by sections 143.191 to 143.265 in an amount equal to fifty percent of the amount of an eligible donation, subject to the restrictions in this section. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state income tax liability in the tax year for which the credit is claimed. Any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's four subsequent **[**~~taxable~~**] tax** years.

4. To claim the credit authorized in this section, a provider may submit to the department an application for the tax credit authorized by this section on behalf of taxpayers. The department shall verify that the provider has submitted the following items accurately and completely:

(1) A valid application in the form and format required by the department;

(2) A statement attesting to the eligible donation received, which shall include the name and taxpayer identification number of the individual making the eligible donation, the amount of the eligible donation, and the date the eligible donation was received by the provider; and

(3) Payment from the provider equal to the value of the tax credit for which application is made.

If the provider applying for the tax credit meets all criteria required by this subsection, the department shall issue a certificate in the appropriate amount.

5. Tax credits issued under this section may be assigned, transferred, sold, or otherwise conveyed, and the new owner of the tax credit shall have the same rights in the credit as the taxpayer. Whenever a certificate is assigned, transferred, sold, or otherwise conveyed, a notarized endorsement shall be filed with the department specifying the name and address of the new owner of the tax credit or the value of the credit.

6. The department shall 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, 2012, shall be invalid and void.

7. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

135.1670. 1. As used in this section, the following terms mean:

(1) "Kansas border county", Johnson, Miami, or Wyandotte County in Kansas;

(2) "Missouri border county", any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants, any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat, any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants, or any county of the first classification with more than ninety-two thousand but fewer than one hundred one thousand inhabitants in Missouri.

2. If any job that qualifies for a tax credit under sections 100.700 to 100.850 or under sections 135.100 to 135.258, for funding under section 620.1023, or for a tax credit or retention of state withholding taxes under sections 620.2000 to 620.2020, relocates to a Missouri border county from a Kansas border county, no tax credits shall be issued, funding provided, or retention of withholding taxes authorized for such job under such sections.

3. If the director of the Missouri department of economic development determines that the state of Kansas has enacted legislation or the governor of Kansas issued an executive order or similar action which prohibits the Kansas Department of Commerce or any other Kansas executive department from providing economic incentives for jobs that are relocated from a Missouri border county to a Kansas border county, then the director shall execute and

deliver to the governor, the speaker of the house of representatives, and the president pro tempore of the senate a written certification of such determination. Upon the execution and delivery of such written certification and the parties receiving such certification providing a unanimous written affirmation, the provisions of subsection 2 of this section shall be effective unless otherwise provided in this section. The provisions of subsection 2 of this section shall not apply to incentives reserved on behalf of and awarded to Missouri employers prior to the provisions of subsection 2 of this section taking effect.

4. If the director of the Missouri department of economic development determines that the Kansas Department of Commerce or any other Kansas executive department is providing economic incentives for jobs that relocate from a Missouri border county to a Kansas border county, then the director shall execute and deliver to the governor, the speaker of the house of representatives, and the president pro tempore of the senate a written certification of such determination. Upon the execution and delivery of such written certification and the parties receiving such certification providing a unanimous written affirmation, the provisions of subsection 2 of this section shall not be effective until such time as the director determines that the Kansas Department of Commerce or any other Kansas executive department is not providing economic incentives for jobs that relocate from a Missouri border county to a Kansas border county, and the director has executed and delivered to the governor, the speaker of the house of representatives, and the president pro tempore of the senate a written certification of such determination and the parties receiving such certification provide an unanimous written affirmation.

5. The director of the Missouri department of economic development shall notify the revisor of statutes of all changes in whether subsection 2 of this section is effective.

[~~6. The provisions of this section shall expire August 28, 2021, unless at such time the provisions of subsection 2 of this section are in effect. If the provisions of this section do not expire on August 28, 2021, the provisions of this section shall expire on August 28, 2025.~~**]**

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.

8. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset on December 31, 2028, unless reauthorized by an act of the general assembly;

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

143.471. 1. An S corporation, as defined by Section 1361 (a)(1) of the Internal Revenue Code, shall not be subject to the taxes imposed by section 143.071, or other sections imposing income tax on corporations.

2. A shareholder of an S corporation shall determine such shareholder's S corporation modification and pro rata share, including its character, by applying the following:

(1) Any modification described in sections 143.121 and 143.141 which relates to an item of S corporation income, gain, loss, or deduction shall be made in accordance with the shareholder's pro rata share, for federal income tax purposes, of the item to which the modification relates. Where a shareholder's pro rata share of any such item is not required to be taken into account separately for federal income tax purposes, the shareholder's pro rata share of such item shall be determined in accordance with his pro rata share, for federal income tax purposes, of S corporation taxable income or loss generally;

(2) Each item of S corporation income, gain, loss, or deduction shall have the same character for a shareholder pursuant to sections 143.005 to 143.998 as it has for federal income tax purposes. Where an item is not characterized for federal income tax purposes, it shall have the same character for a shareholder as if realized directly from the source from which realized by the S corporation or incurred in the same manner as incurred by the S corporation.

3. A nonresident shareholder of an S corporation shall determine such shareholder's Missouri nonresident adjusted gross income and his or her nonresident shareholder modification by applying the provisions of this subsection. Items shall be determined to be from sources within this state pursuant to regulations of the director of revenue in a manner consistent with the division of income provisions of section 143.451, section 143.461, or section 32.200 (Multistate Tax Compact). In determining the adjusted gross income of a nonresident shareholder of any S corporation, there shall be included only that part derived from or connected with sources in this state of the shareholder's pro rata share of items of S corporation income, gain, loss or deduction entering into shareholder's federal adjusted gross income, as such part is determined pursuant to regulations prescribed by the director of revenue in accordance with the general rules in section 143.181. Any modification described in subsections 2 and 3 of section 143.121 and in section 143.141, which relates to an item of S corporation income, gain, loss, or deduction shall be made in accordance with the shareholder's pro rata share, for federal income tax purposes, of the item to which the modification relates, but limited to the portion of such item derived from or connected with sources in this state.

4. Notwithstanding subsection 3 of this section to the contrary, for all tax years beginning on or after January 1, 2020, the items referred to in that subsection shall be determined to be from sources within this state pursuant to regulations of the director of revenue in a manner consistent with the division of income provisions of section 143.455 and section 143.461.

5. The director of revenue shall permit S corporations to file composite returns and to make composite payments of tax on behalf of its nonresident shareholders not otherwise required to file a return. If the nonresident shareholder's filing requirements result solely from one or more interests in any other partnerships or subchapter S corporations, that nonresident shareholder may be included in the composite return.

6. If an S corporation pays or credits amounts to any of its nonresident individual shareholders as dividends or as their share of the S corporation's undistributed taxable income for the **[**~~taxable~~**] tax** year, the S corporation shall either timely file with the department of revenue an agreement as provided in subsection 7 of this section or withhold Missouri income tax as provided in subsection 8 of this section. An S corporation that timely files an

agreement as provided in subsection 7 of this section with respect to a nonresident shareholder for a **[**~~taxable~~**] tax** year shall be considered to have timely filed such an agreement for each subsequent **[**~~taxable~~**] tax** year. An S corporation that does not timely file such an agreement for a **[**~~taxable~~**] tax** year shall not be precluded from timely filing such an agreement for subsequent **[**~~taxable~~**] tax** years. An S corporation is not required to deduct and withhold Missouri income tax for a nonresident shareholder if:

(1) The nonresident shareholder not otherwise required to file a return agrees to have the Missouri income tax due paid as part of the S corporation's composite return;

(2) The nonresident shareholder not otherwise required to file a return had Missouri assignable federal adjusted gross income from the S corporation of less than twelve hundred dollars;

(3) The S corporation is liquidated or terminated;

(4) Income was generated by a transaction related to termination or liquidation; or

(5) No cash or other property was distributed in the current and prior **[**~~taxable~~**] tax** year.

7. The agreement referred to in subdivision (1) of subsection 6 of this section is an agreement of a nonresident shareholder of the S corporation to:

(1) File a return in accordance with the provisions of section 143.481 and to make timely payment of all taxes imposed on the shareholder by this state with respect to income of the S corporation; and

(2) Be subject to personal jurisdiction in this state for purposes of the collection of income taxes, together with related interest and penalties, imposed on the shareholder by this state with respect to the income of the S corporation.

The agreement will be considered timely filed for a **[**~~taxable~~**] tax** year, and for all subsequent **[**~~taxable~~**] tax** years, if it is filed at or before the time the annual return for such **[**~~taxable~~**] tax** year is required to be filed pursuant to section 143.511.

8. The amount of Missouri income tax to be withheld is determined by multiplying the amount of dividends or undistributed income allocable to Missouri that is paid or credited to a nonresident shareholder during the **[**~~taxable~~**] tax** year by the highest rate used to determine a Missouri income tax liability for an individual, except that the amount of the tax withheld may be determined based on withholding tables provided by the director of revenue if the shareholder submits a Missouri withholding allowance certificate.

9. An S corporation shall be entitled to recover for a shareholder on whose behalf a tax payment was made pursuant to this section, if such shareholder has no tax liability.

10. With respect to S corporations that are banks or bank holding companies, a pro rata share of the tax credit for the tax payable pursuant to chapter 148 shall be allowed against

each S corporation shareholders' state income tax as follows, provided the bank otherwise complies with section 148.112:

(1) The credit allowed by this subsection shall be equal to the bank tax calculated pursuant to chapter 148 based on bank income in 1999 and after, on a bank that makes an election pursuant to 26 U.S.C. Section 1362, and such credit shall be allocated to the qualifying shareholder according to stock ownership, determined by multiplying a fraction, where the numerator is the shareholder's stock, and the denominator is the total stock issued by such bank or bank holding company;

(2) The tax credit authorized in this subsection shall be permitted only to the shareholders that qualify as S corporation shareholders, provided the stock at all times during the taxable period qualifies as S corporation stock as defined in 26 U.S.C. Section 1361, and such stock is held by the shareholder during the taxable period. The credit created by this section on a yearly basis is available to each qualifying shareholder, including shareholders filing joint returns. A bank holding company is not allowed this credit, except that, such credit shall flow through to such bank holding company's qualified shareholders, and be allocated to such shareholders under the same conditions; and

(3) In the event such shareholder cannot use all or part of the tax credit in the taxable period of receipt, such shareholder may carry forward such tax credit for a period of the lesser of five years or until used, provided such credits are used as soon as the taxpayer has Missouri taxable income.

11. With respect to S corporations that are associations, a pro rata share of the tax credit for the tax payable under chapter 148 shall be allowed against each S corporation shareholders' state income tax as follows, provided the association otherwise complies with section 148.655:

(1) The credit allowed by this subsection shall be equal to the savings and loan association tax calculated under chapter 148 based on the computations provided in section 148.630 on an association that makes an election under 26 U.S.C. Section 1362, and such credit shall be allocated to the qualifying shareholder according to stock ownership, determined by multiplying a fraction, where the numerator is the shareholder's stock, and the denominator is the total stock issued by the association;

(2) The tax credit authorized in this subsection shall be permitted only to the shareholders that qualify as S corporation shareholders, provided the stock at all times during the taxable period qualifies as S corporation stock as defined in 26 U.S.C. Section 1361, and such stock is held by the shareholder during the taxable period. The credit created by this section on a yearly basis is available to each qualifying shareholder, including shareholders filing joint returns. A savings and loan association holding company is not allowed this credit, except that, such credit shall flow through to such savings and loan association holding

company's qualified shareholders, and be allocated to such shareholders under the same conditions; and

(3) In the event such shareholder cannot use all or part of the tax credit in the taxable period of receipt, such shareholder may carry forward such tax credit for a period of the lesser of five years or until used, provided such credits are used as soon as the taxpayer has Missouri taxable income.

12. With respect to S corporations that are credit institutions, a pro rata share of the tax credit for the tax payable under chapter 148 shall be allowed against each S corporation shareholders' state income tax as follows, provided the credit institution otherwise complies with section 148.657:

(1) The credit allowed by this subsection shall be equal to the credit institution tax calculated under chapter 148 based on the computations provided in section 148.150 on a credit institution that makes an election under 26 U.S.C. Section 1362, and such credit shall be allocated to the qualifying shareholder according to stock ownership, determined by multiplying a fraction, where the numerator is the shareholder's stock, and the denominator is the total stock issued by such credit institution;

(2) The tax credit authorized in this subsection shall be permitted only to the shareholders that qualify as S corporation shareholders, provided the stock at all times during the taxable period qualifies as S corporation stock as defined in 26 U.S.C. Section 1361, and such stock is held by the shareholder during the taxable period. The credit created by this section on a yearly basis is available to each qualifying shareholder, including shareholders filing joint returns. A credit institution holding company is not allowed this credit, except that, such credit shall flow through to such credit institution holding company's qualified shareholders, and be allocated to such shareholders under the same conditions; and

(3) In the event such shareholder cannot use all or part of the tax credit in the taxable period of receipt, such shareholder may carry forward such tax credit for a period of the lesser of five years or until used, provided such credits are used as soon as the taxpayer has Missouri taxable income.

13. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the tax credit programs authorized under subsections 10, 11, and 12 of this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

(2) If such programs are reauthorized, the tax credit programs authorized under subsections 10, 11, and 12 of this section shall automatically sunset six years after the effective date of the reauthorization of this section;

(3) The provisions of the tax credit programs authorized under subsections 10, 11, and 12 of this section shall terminate on September first of the calendar year

immediately following the calendar year in which the programs authorized under subsections 10, 11, and 12 of this section are sunset; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the programs authorized under this section expire.

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

(1) "Athletics", any interscholastic athletic games, contests, programs, activities, exhibitions, or other similar competitions organized and provided for students;

(2) "Sex", the two main categories of male and female into which individuals are divided based on an individual's reproductive biology at birth and the individual's genome.

2. (1) The general assembly hereby finds the following:

(a) A noticeable disparity continues between the athletics participation rates of students who are male and students who are female; and

(b) Courts have recognized that classification by sex is the only feasible classification to promote the governmental interest of providing opportunities for athletics for females.

(2) The general assembly hereby declares that it is the public policy of this state to further the governmental interest of ensuring that sufficient opportunities for athletics remain available for females to remedy past discrimination on the basis of sex.

3. (1) Except as provided under subdivision (2) of this subsection, no private school, public school district, public charter school, or public or private institution of postsecondary education shall allow any student to compete in an athletics competition that is designated for the biological sex opposite to the student's biological sex as correctly stated on the student's official birth certificate as described in subsection 4 of this section or, if the student's official birth certificate is unobtainable, another government record.

(2) A private school, public school, public charter school, or public or private institution of postsecondary education may allow a female student to compete in an athletics competition that is designated for male students if no corresponding athletics competition designated for female students is offered or available.

4. For purposes of this section, a statement of a student's biological sex on the student's official birth certificate or another government record shall be deemed to have correctly stated the student's biological sex only if the statement was:

(1) Entered at or near the time of the student's birth; or

(2) Modified to correct any scrivener's error in the student's biological sex.

5. A private school, public school district, public charter school, or public or private institution of postsecondary education that violates subdivision (1) of subsection 3 of this section shall not receive any state aid under this chapter or chapter 173 or any other revenues from the state.

6. The parent or guardian of any student, or any student who is over eighteen years of age, who is deprived of an athletic opportunity as a result of a violation of this section shall have a cause of action for injunctive or other equitable relief, as well as payment of reasonable attorney's fees, costs, and expenses of the parent, guardian, or student. The relief and remedies set forth shall not be deemed exclusive and shall be in addition to any other relief or remedies permitted by law.

7. The department of elementary and secondary education and the department of higher education and workforce development shall each promulgate all necessary rules and regulations for the implementation and administration of this section. Such rules and regulations shall ensure compliance with state and federal law regarding the confidentiality of student medical information. 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, 2023, shall be invalid and void.

8. **[**~~The provisions of this section shall expire on August 28, 2027.~~

~~9.~~**]** If any provision of this section or the application thereof to anyone or to any circumstance is held invalid, the remainder of this section and the application of such provisions to others or other circumstances shall not be affected thereby.

168.036. 1. In addition to granting certificates of license to teach in public schools of the state under section 168.021, the state board of education shall grant substitute teacher certificates as provided in this section to any individual seeking to substitute teach in any public school in this state.

2. (1) The state board shall not grant a certificate of license to teach under this section to any individual who has not completed a background check as required under section 168.021.

(2) The state board may refuse to issue or renew, suspend, or revoke any certificate sought or issued under this section in the same manner and for the same reasons as under section 168.071.

3. The state board may grant a certificate under this section to any individual who has completed:

(1) At least thirty-six semester hours at an accredited institution of higher education; or

(2) The twenty-hour online training program required in this section and who possesses a high school diploma or the equivalent thereof.

4. The department of elementary and secondary education shall develop and maintain an online training program for individuals, which shall consist of twenty hours of training related to subjects appropriate for substitute teachers as determined by the department.

5. The state board may grant a certificate under this section to any highly qualified individual with expertise in a technical or business field or with experience in the Armed Forces of the United States who has completed the background check required in this section but does not meet any of the qualifications under subdivision (1) or (2) of subsection 3 of this section if the superintendent of the school district in which the individual seeks to substitute teach sponsors such individual and the school board of the school district in which the individual seeks to substitute teach votes to approve such individual to substitute teach.

6. (1) Notwithstanding any other provisions to **the** contrary, beginning on June 30, 2022, and ending on June 30, **[**~~2025~~**] 2030**, any person who is retired and currently receiving a retirement allowance under sections 169.010 to 169.141 or sections 169.600 to 169.715, other than for disability, may be employed to substitute teach on a part-time or temporary substitute basis by an employer included in the retirement system without a discontinuance of the person's retirement allowance. Such a person shall not contribute to the retirement system, or to the public school retirement system established by sections 169.010 to 169.141 or to the public education employee retirement system established by sections 169.600 to 169.715, because of earnings during such period of employment.

(2) In addition to the conditions set forth in subdivision 1 of this subsection, any person retired and currently receiving a retirement allowance under sections 169.010 to 169.141, other than for disability, who is employed by a third party or is performing work as an independent contractor may be employed to substitute teach on a part-time or temporary substitute basis, if such person is performing work for an employer included in the retirement system without a discontinuance of the person's retirement allowance.

(3) If a person is employed pursuant to this subsection on a regular, full-time basis the person shall not be entitled to receive the person's retirement allowance for any month during which the person is so employed. The retirement system may require the employer, the third-party employer, the independent contractor, and the retiree subject to this subsection to provide documentation showing compliance with this subsection. If such documentation is not provided, the retirement system may deem the retiree to have exceeded the limitations provided in this subsection.

7. A certificate granted under this section shall be valid for four years. A certificate granted under this section shall expire at the end of any calendar year in which the individual fails to substitute teach for at least five days or forty hours of in-seat instruction.

8. (1) An individual to whom the state board grants a certificate under this section may be a substitute teacher in a public school in the state if the school district agrees to employ the individual as a substitute teacher and such individual has completed a background check as required in subsection 10 of this section.

(2) No individual to whom the state board grants a certificate under this section and who is under twenty years of age shall be a substitute teacher in grades nine to twelve.

9. Each school district may develop an orientation for individuals to whom the state board grants a certificate under this section for such individuals employed by the school district and may require such individuals to complete such orientation. Such orientation shall contain at least two hours of subjects appropriate for substitute teachers and shall contain instruction on the school district's best practices for classroom management.

10. Beginning January 1, 2023, any substitute teacher may, at the time such substitute teacher submits the fingerprints and information required for the background check required under section 168.021, designate up to five school districts to which such substitute teacher has submitted an application for substitute teaching to receive the results of the substitute teacher's criminal history background check and fingerprint collection. The total amount of any fees for disseminating such results to up to five school districts under this subsection shall not exceed fifty dollars.

11. The state board may exercise the board's authority under chapter 161 to promulgate all necessary rules and regulations necessary for the administration of this section.

191.1720. 1. This section shall be known and may be cited as the "Missouri Save Adolescents from Experimentation (SAFE) Act".

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

(1) "Biological sex", the biological indication of male or female in the context of reproductive potential or capacity, such as sex chromosomes, naturally occurring sex hormones, gonads, and nonambiguous internal and external genitalia present at birth, without regard to an individual's psychological, chosen, or subjective experience of gender;

(2) "Cross-sex hormones", testosterone, estrogen, or other androgens given to an individual in amounts that are greater or more potent than would normally occur naturally in a healthy individual of the same age and sex;

(3) "Gender", the psychological, behavioral, social, and cultural aspects of being male or female;

(4) "Gender transition", the process in which an individual transitions from identifying with and living as a gender that corresponds to his or her biological sex to identifying with and living as a gender different from his or her biological sex, and may involve social, legal, or physical changes;

(5) "Gender transition surgery", a surgical procedure performed for the purpose of assisting an individual with a gender transition, including, but not limited to:

(a) Surgical procedures that sterilize, including, but not limited to, castration, vasectomy, hysterectomy, oophorectomy, orchiectomy, or penectomy;

(b) Surgical procedures that artificially construct tissue with the appearance of genitalia that differs from the individual's biological sex, including, but not limited to, metoidioplasty, phalloplasty, or vaginoplasty; or

(c) Augmentation mammoplasty or subcutaneous mastectomy;

(6) "Health care provider", an individual who is licensed, certified, or otherwise authorized by the laws of this state to administer health care in the ordinary course of the practice of his or her profession;

(7) "Puberty-blocking drugs", gonadotropin-releasing hormone analogues or other synthetic drugs used to stop luteinizing hormone secretion and follicle stimulating hormone secretion, synthetic antiandrogen drugs to block the androgen receptor, or any other drug used to delay or suppress pubertal development in children for the purpose of assisting an individual with a gender transition.

3. A health care provider shall not knowingly perform a gender transition surgery on any individual under eighteen years of age.

4. (1) A health care provider shall not knowingly prescribe or administer cross-sex hormones or puberty-blocking drugs for the purpose of a gender transition for any individual under eighteen years of age.

(2) The provisions of this subsection shall not apply to the prescription or administration of cross-sex hormones or puberty-blocking drugs for any individual under eighteen years of age who was prescribed or administered such hormones or drugs prior to August 28, 2023, for the purpose of assisting the individual with a gender transition.

[~~(3) The provisions of this subsection shall expire on August 28, 2027.~~**]**

5. The performance of a gender transition surgery or the prescription or administration of cross-sex hormones or puberty-blocking drugs to an individual under eighteen years of age in violation of this section shall be considered unprofessional conduct and any health care provider doing so shall have his or her license to practice revoked by the appropriate licensing entity or disciplinary review board with competent jurisdiction in this state.

6. (1) The prescription or administration of cross-sex hormones or puberty-blocking drugs to an individual under eighteen years of age for the purpose of a gender transition shall be considered grounds for a cause of action against the health care provider. The provisions of chapter 538 shall not apply to any action brought under this subsection.

(2) An action brought pursuant to this subsection shall be brought within fifteen years of the individual injured attaining the age of twenty-one or of the date the treatment of the injury at issue in the action by the defendant has ceased, whichever is later.

(3) An individual bringing an action under this subsection shall be entitled to a rebuttable presumption that the individual was harmed if the individual is infertile following the prescription or administration of cross-sex hormones or puberty-blocking drugs and that the harm was a direct result of the hormones or drugs prescribed or administered by the health care provider. Such presumption may be rebutted only by clear and convincing evidence.

(4) In any action brought pursuant to this subsection, a plaintiff may recover economic and noneconomic damages and punitive damages, without limitation to the amount and no less than five hundred thousand dollars in the aggregate. The judgment against a defendant in an action brought pursuant to this subsection shall be in an amount of three times the amount of any economic and noneconomic damages or punitive damages assessed. Any award of damages in an action brought pursuant to this subsection to a prevailing plaintiff shall include attorney's fees and court costs.

(5) An action brought pursuant to this subsection may be brought in any circuit court of this state.

(6) No health care provider shall require a waiver of the right to bring an action pursuant to this subsection as a condition of services. The right to bring an action by or through an individual under the age of eighteen shall not be waived by a parent or legal guardian.

(7) A plaintiff to an action brought under this subsection may enter into a voluntary agreement of settlement or compromise of the action, but no agreement shall be valid until approved by the court. No agreement allowed by the court shall include a provision regarding the nondisclosure or confidentiality of the terms of such agreement unless such provision was specifically requested and agreed to by the plaintiff.

(8) If requested by the plaintiff, any pleadings, attachments, or exhibits filed with the court in any action brought pursuant to this subsection, as well as any judgments issued by the court in such actions, shall not include the personal identifying information of the plaintiff. Such information shall be provided in a confidential information filing sheet contemporaneously filed with the court or entered by the court, which shall not be subject to public inspection or availability.

7. The provisions of this section shall not apply to any speech protected by the First Amendment of the United States Constitution.

8. The provisions of this section shall not apply to the following:

(1) Services to individuals born with a medically-verifiable disorder of sex development, including, but not limited to, an individual with external biological sex

characteristics that are irresolvably ambiguous, such as those born with 46,XX chromosomes with virilization, 46,XY chromosomes with undervirilization, or having both ovarian and testicular tissue;

(2) Services provided when a physician has otherwise diagnosed an individual with a disorder of sex development and determined through genetic or biochemical testing that the individual does not have normal sex chromosome structure, sex steroid hormone production, or sex steroid hormone action;

(3) The treatment of any infection, injury, disease, or disorder that has been caused by or exacerbated by the performance of gender transition surgery or the prescription or administration of cross-sex hormones or puberty-blocking drugs regardless of whether the surgery was performed or the hormones or drugs were prescribed or administered in accordance with state and federal law; or

(4) Any procedure undertaken because the individual suffers from a physical disorder, physical injury, or physical illness that would, as certified by a physician, place the individual in imminent danger of death or impairment of a major bodily function unless surgery is performed.

192.2015. 1. Any registered caregiver who meets the requirements of this section shall be eligible for a shared care tax credit in an amount not to exceed five hundred dollars to defray the cost of caring for an elderly person. In order to be eligible for a shared care tax credit, a registered caregiver shall:

(1) Care for an elderly person, age sixty or older, who:

(a) Is physically or mentally incapable of living alone, as determined and certified by his or her physician licensed pursuant to chapter 334, or by the department staff when an assessment has been completed for the purpose of qualification for other services; and

(b) Requires assistance with activities of daily living to the extent that without care and oversight at home would require placement in a facility licensed pursuant to chapter 198; and

(c) Under no circumstances, is able or allowed to operate a motor vehicle; and

(d) Does not receive funding or services through Medicaid or social services block grant funding;

(2) Live in the same residence to give protective oversight for the elderly person meeting the requirements described in subdivision (1) of this subsection for an aggregate of more than six months per tax year;

(3) Not receive monetary compensation for providing care for the elderly person meeting the requirements described in subdivision (1) of this subsection; and

(4) File the original completed and signed physician certification for shared care tax credit form or the original completed and signed department certification for shared care tax

credit form provided for in subsection 2 of section 192.2010 along with such caregiver's Missouri individual income tax return to the department of revenue.

2. The tax credit allowed by this section shall apply to any year beginning after December 31, 1999.

3. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in sections 192.2000 to 192.2020 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. All rulemaking authority delegated prior to August 28, 1999, is of no force and effect and repealed. Nothing in this section shall be interpreted to repeal or affect the validity of any rule filed or adopted prior to August 28, 1999, if it fully complied with all applicable provisions of law. 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, 1999, shall be invalid and void.

4. Any person who knowingly falsifies any document required for the shared care tax credit shall be subject to the same penalties for falsifying other tax documents as provided in chapter 143.

5. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

208.437. 1. A Medicaid managed care organization reimbursement allowance period as provided in sections 208.431 to 208.437 shall be from the first day of July to the thirtieth day of June. The department shall notify each Medicaid managed care organization with a balance due on the thirtieth day of June of each year the amount of such balance due. If any managed care organization fails to pay its managed care organization reimbursement

allowance within thirty days of such notice, the reimbursement allowance shall be delinquent. The reimbursement allowance may remain unpaid during an appeal.

2. Except as otherwise provided in this section, if any reimbursement allowance imposed under the provisions of sections 208.431 to 208.437 is unpaid and delinquent, the department of social services may compel the payment of such reimbursement allowance in the circuit court having jurisdiction in the county where the main offices of the Medicaid managed care organization are located. In addition, the director of the department of social services or the director's designee may cancel or refuse to issue, extend or reinstate a Medicaid contract agreement to any Medicaid managed care organization which fails to pay such delinquent reimbursement allowance required by sections 208.431 to 208.437 unless under appeal.

3. Except as otherwise provided in this section, failure to pay a delinquent reimbursement allowance imposed under sections 208.431 to 208.437 shall be grounds for denial, suspension or revocation of a license granted by the department of commerce and insurance. The director of the department of commerce and insurance may deny, suspend or revoke the license of a Medicaid managed care organization with a contract under 42 U.S.C. Section 1396b(m) which fails to pay a managed care organization's delinquent reimbursement allowance unless under appeal.

4. Nothing in sections 208.431 to 208.437 shall be deemed to **[**~~effect~~**] affect** or in any way limit the tax-exempt or nonprofit status of any Medicaid managed care organization with a contract under 42 U.S.C. Section 1396b(m) granted by state law.

[~~5. Sections 208.431 to 208.437 shall expire on September 30, 2029.~~**]**

208.770. 1. Moneys deposited in or withdrawn pursuant to subsection 1 of section 208.760 from a family development account by an account holder are exempted from taxation pursuant to chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, and chapter 147, 148 or 153 provided, however, that any money withdrawn for an unapproved use should be subject to tax as required by law.

2. Interest earned by a family development account is exempted from taxation pursuant to chapter 143.

3. Any funds in a family development account, including accrued interest, shall be disregarded when determining eligibility to receive, or the amount of, any public assistance or benefits.

4. A program contributor shall be allowed a credit against the tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, and chapter 147, 148 or 153, pursuant to sections 208.750 to 208.775. Contributions up to fifty thousand dollars per program contributor are eligible for the tax credit which shall not exceed fifty percent of the contribution amount.

5. The department of economic development shall verify all tax credit claims by contributors. The administrator of the community-based organization, with the cooperation of the participating financial institutions, shall submit the names of contributors and the total amount each contributor contributes to a family development account reserve fund for the calendar year. The director shall determine the date by which such information shall be submitted to the department by the local administrator. The department shall submit verification of qualified tax credits pursuant to sections 208.750 to 208.775 to the department of revenue.

6. For all fiscal years ending on or before June 30, 2010, the total tax credits authorized pursuant to sections 208.750 to 208.775 shall not exceed four million dollars in any fiscal year. For all fiscal years beginning on or after July 1, 2010, the total tax credits authorized under sections 208.750 to 208.775 shall not exceed three hundred thousand dollars in any fiscal year.

7. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the tax credit program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

287.243. 1. This section shall be known and may be cited as the "Line of Duty Compensation Act".

2. As used in this section, unless otherwise provided, the following words shall mean:

(1) "Air ambulance pilot", a person certified as an air ambulance pilot in accordance with sections 190.001 to 190.245 and corresponding regulations applicable to air ambulances adopted by the department of health and senior services;

(2) "Air ambulance registered professional nurse", a person licensed as a registered professional nurse in accordance with sections 335.011 to 335.096 and corresponding regulations adopted by the state board of nursing, 20 CSR 2200-4, et seq., who provides registered professional nursing services as a flight nurse in conjunction with an air ambulance

program that is certified in accordance with sections 190.001 to 190.245 and the corresponding regulations applicable to such programs;

(3) "Air ambulance registered respiratory therapist", a person licensed as a registered respiratory therapist in accordance with sections 334.800 to 334.930 and corresponding regulations adopted by the state board for respiratory care, who provides respiratory therapy services in conjunction with an air ambulance program that is certified in accordance with sections 190.001 to 190.245 and corresponding regulations applicable to such programs;

(4) "Child", any natural, illegitimate, adopted, or posthumous child or stepchild of a deceased public safety officer who, at the time of the public safety officer's fatality is:

(a) Eighteen years of age or under;

(b) Over eighteen years of age and a student, as defined in 5 U.S.C. Section 8101; or

(c) Over eighteen years of age and incapable of self-support because of physical or mental disability;

(5) "Emergency medical technician", a person licensed in emergency medical care in accordance with standards prescribed by sections 190.001 to 190.245 and by rules adopted by the department of health and senior services under sections 190.001 to 190.245;

(6) "Firefighter", any person, including a volunteer firefighter, employed by the state or a local governmental entity as an employer defined under subsection 1 of section 287.030, or otherwise serving as a member or officer of a fire department either for the purpose of the prevention or control of fire or the underwater recovery of drowning victims;

(7) "Flight crew member", an individual engaged in flight responsibilities with an air ambulance licensed in accordance with sections 190.001 to 190.245 and corresponding regulations applicable to such programs;

(8) "Killed in the line of duty", when any person defined in this section loses his or her life when:

(a) Death is caused by an accident or the willful act of violence of another;

(b) The public safety officer is in the active performance of his or her duties in his or her respective profession and there is a relationship between the accident or commission of the act of violence and the performance of the duty, even if the individual is off duty; the public safety officer is traveling to or from employment; or the public safety officer is taking any meal break or other break which takes place while that individual is on duty;

(c) Death is the natural and probable consequence of the injury; and

(d) Death occurs within three hundred weeks from the date the injury was received.

The term excludes death resulting from the willful misconduct or intoxication of the public safety officer. The division of workers' compensation shall have the burden of proving such willful misconduct or intoxication;

(9) "Law enforcement officer", any person employed by the state or a local governmental entity as a police officer, peace officer certified under chapter 590, or serving as an auxiliary police officer or in some like position involving the enforcement of the law and protection of the public interest at the risk of that person's life;

(10) "Local governmental entity", includes counties, municipalities, townships, board or other political subdivision, cities under special charter, or under the commission form of government, fire protection districts, ambulance districts, and municipal corporations;

(11) "Public safety officer", any law enforcement officer, firefighter, uniformed employee of the office of the state fire marshal, emergency medical technician, police officer, capitol police officer, parole officer, probation officer, state correctional employee, water safety officer, park ranger, conservation officer, or highway patrolman employed by the state of Missouri or a political subdivision thereof who is killed in the line of duty or any emergency medical technician, air ambulance pilot, air ambulance registered professional nurse, air ambulance registered respiratory therapist, or flight crew member who is killed in the line of duty;

(12) "State", the state of Missouri and its departments, divisions, boards, bureaus, commissions, authorities, and colleges and universities;

(13) "Volunteer firefighter", a person having principal employment other than as a firefighter, but who is carried on the rolls of a regularly constituted fire department either for the purpose of the prevention or control of fire or the underwater recovery of drowning victims, the members of which are under the jurisdiction of the corporate authorities of a city, village, incorporated town, or fire protection district. Volunteer firefighter shall not mean an individual who volunteers assistance without being regularly enrolled as a firefighter.

3. (1) A claim for compensation under this section shall be filed by survivors of the deceased with the division of workers' compensation not later than one year from the date of death of a public safety officer. If a claim is made within one year of the date of death of a public safety officer killed in the line of duty, compensation shall be paid, if the division finds that the claimant is entitled to compensation under this section.

(2) The amount of compensation paid to the claimant shall be twenty-five thousand dollars, subject to appropriation, for death occurring on or after June 19, 2009.

4. Any compensation awarded under the provisions of this section shall be distributed as follows:

(1) To the surviving spouse of the public safety officer if there is no child who survived the public safety officer;

(2) Fifty percent to the surviving child, or children, in equal shares, and fifty percent to the surviving spouse if there is at least one child who survived the public safety officer, and a surviving spouse of the public safety officer;

(3) To the surviving child, or children, in equal shares, if there is no surviving spouse of the public safety officer;

(4) If there is no surviving spouse of the public safety officer and no surviving child:

(a) To the surviving individual, or individuals, in shares per the designation or, otherwise, in equal shares, designated by the public safety officer to receive benefits under this subsection in the most recently executed designation of beneficiary of the public safety officer on file at the time of death with the public safety agency, organization, or unit; or

(b) To the surviving individual, or individuals, in equal shares, designated by the public safety officer to receive benefits under the most recently executed life insurance policy of the public safety officer on file at the time of death with the public safety agency, organization, or unit if there is no individual qualifying under paragraph (a) **of this subdivision**;

(5) To the surviving parent, or parents, in equal shares, of the public safety officer if there is no individual qualifying under subdivision (1), (2), (3), or (4) of this subsection; or

(6) To the surviving individual, or individuals, in equal shares, who would qualify under the definition of the term "child" but for age if there is no individual qualifying under subdivision (1), (2), (3), (4), or (5) of this subsection.

5. Notwithstanding subsection 3 of this section, no compensation is payable under this section unless a claim is filed within the time specified under this section setting forth:

(1) The name, address, and title or designation of the position in which the public safety officer was serving at the time of his or her death;

(2) The name and address of the claimant;

(3) A full, factual account of the circumstances resulting in or the course of events causing the death at issue; and

(4) Such other information that is reasonably required by the division.

When a claim is filed, the division of workers' compensation shall make an investigation for substantiation of matters set forth in the application.

6. The compensation provided for under this section is in addition to, and not exclusive of, any pension rights, death benefits, or other compensation the claimant may otherwise be entitled to by law.

7. Neither employers nor workers' compensation insurers shall have subrogation rights against any compensation awarded for claims under this section. Such compensation shall not be assignable, shall be exempt from attachment, garnishment, and execution, and shall not be subject to setoff or counterclaim, or be in any way liable for any debt, except that the division or commission may allow as lien on the compensation, reasonable attorney's fees

for services in connection with the proceedings for compensation if the services are found to be necessary. Such fees are subject to regulation as set forth in section 287.260.

8. Any person seeking compensation under this section who is aggrieved by the decision of the division of workers' compensation regarding his or her compensation claim, may make application for a hearing as provided in section 287.450. The procedures applicable to the processing of such hearings and determinations shall be those established by this chapter. Decisions of the administrative law judge under this section shall be binding, subject to review by either party under the provisions of section 287.480.

9. Pursuant to section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall **be reauthorized as of August 28, 2025, and shall** automatically sunset **[**~~six years after June 19, 2019~~**] on December 31, 2031**, unless reauthorized by an act of the general assembly; and

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

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

10. The provisions of this section, unless specified, shall not be subject to other provisions of this chapter.

11. There is hereby created in the state treasury the "Line of Duty Compensation Fund", which shall consist of moneys appropriated to the fund and any voluntary contributions, gifts, or bequests to the fund. The state treasurer shall be custodian of the fund and shall approve disbursements from the fund in accordance with sections 30.170 and 30.180. Upon appropriation, money in the fund shall be used solely for paying claims under this section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

12. The division shall promulgate rules to administer this section, including but not limited to the appointment of claims to multiple claimants, record retention, and procedures for information requests. 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 under 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 June 19, 2009, shall be invalid and void.

292.606. 1. Fees shall be collected for a period of six years from August 28, **[**~~2018~~**]** **2025**.

2. (1) Any employer required to report under subsection 1 of section 292.605, except local governments and family-owned farm operations, shall submit an annual fee to the commission of one hundred dollars along with the Tier II form. Owners or operators of petroleum retail facilities shall pay a fee of no more than fifty dollars for each such facility. Any person, firm or corporation selling, delivering or transporting petroleum or petroleum products and whose primary business deals with petroleum products or who is covered by the provisions of chapter 323, if such person, firm or corporation is paying fees under the provisions of the federal hazardous materials transportation registration and fee assessment program, shall deduct such federal fees from those fees owed to the state under the provisions of this subsection. If the federal fees exceed or are equal to what would otherwise be owed under this subsection, such employer shall not be liable for state fees under this subsection. In relation to petroleum products "primary business" shall mean that the person, firm or corporation shall earn more than fifty percent of hazardous chemical revenues from the sale, delivery or transport of petroleum products. For the purpose of calculating fees, all grades of gasoline are considered to be one product, all grades of heating oils, diesel fuels, kerosenes, naphthas, aviation turbine fuel, and all other heavy distillate products except for grades of gasoline are considered to be one product, and all varieties of motor lubricating oil are considered to be one product. For the purposes of this section "facility" shall mean all buildings, equipment, structures and other stationary items that are located on a single site or on contiguous or adjacent sites and which are owned or operated by the same person. If more than three hazardous substances or mixtures are reported on the Tier II form, the employer shall submit an additional twenty-dollar fee for each hazardous substance or mixture. Fees collected under this subdivision shall be for each hazardous chemical on hand at any one time in excess of ten thousand pounds or for extremely hazardous substances on hand at any one time in excess of five hundred pounds or the threshold planning quantity, whichever is less, or for explosives or blasting agents on hand at any one time in excess of one hundred pounds. However, no employer shall pay more than ten thousand dollars per year in fees. Moneys acquired through litigation and any administrative fees paid pursuant to subsection 3 of this section shall not be applied toward this cap.

(2) Employers engaged in transporting hazardous materials by pipeline except local gas distribution companies regulated by the Missouri public service commission shall pay to the commission a fee of two hundred fifty dollars for each county in which they operate.

(3) Payment of fees is due each year by March first. A late fee of ten percent of the total owed, plus one percent per month of the total, may be assessed by the commission.

(4) If, on March first of each year, fees collected under this section and natural resources damages made available pursuant to section 640.235 exceed one million dollars, any excess over one million dollars shall be proportionately credited to fees payable in the succeeding year by each employer who was required to pay a fee and who did pay a fee in the year in which the excess occurred. The limit of one million dollars contained herein shall be reviewed by the commission concurrent with the review of fees as required in subsection 1 of this section.

3. Beginning January 1, 2013, any employer filing its Tier II form pursuant to subsection 1 of section 292.605 may request that the commission distribute that employer's Tier II report to the local emergency planning committees and fire departments listed in its Tier II report. Any employer opting to have the commission distribute its Tier II report shall pay an additional fee of ten dollars for each facility listed in the report at the time of filing to recoup the commission's distribution costs. Fees shall be deposited in the chemical emergency preparedness fund established under section 292.607. An employer who pays the additional fee and whose Tier II report includes all local emergency planning committees and fire departments required to be notified under subsection 1 of section 292.605 shall satisfy the reporting requirements of subsection 1 of section 292.605. The commission shall develop a mechanism for an employer to exercise its option to have the commission distribute its Tier II report.

4. Local emergency planning committees receiving funds under section 292.604 shall coordinate with the commission and the department in chemical emergency planning, training, preparedness, and response activities. Local emergency planning committees receiving funds under this section, section 260.394, sections 292.602, 292.604, 292.605, 292.615 and section 640.235 shall provide to the commission an annual report of expenditures and activities.

5. Fees collected by the department and all funds provided to local emergency planning committees shall be used for chemical emergency preparedness purposes as outlined in sections 292.600 to 292.625 and the federal act, including contingency planning for chemical releases; exercising, evaluating, and distributing plans, providing training related to chemical emergency preparedness and prevention of chemical accidents; identifying facilities required to report; processing the information submitted by facilities and making it available to the public; receiving and handling emergency notifications of chemical releases; operating a local emergency planning committee; and providing public notice of chemical preparedness activities. Local emergency planning committees receiving funds under this section may

combine such funds with other local emergency planning committees to further the purposes of sections 292.600 to 292.625, or the federal act.

6. The commission shall establish criteria and guidance on how funds received by local emergency planning committees may be used.

338.550. **[**~~1.~~**]** The pharmacy tax required by sections 338.500 to 338.550 shall expire ninety days after any one or more of the following conditions are met:

(1) The aggregate dispensing fee as appropriated by the general assembly paid to pharmacists per prescription is less than the fiscal year 2003 dispensing fees reimbursement amount; or

(2) The formula used to calculate the reimbursement as appropriated by the general assembly for products dispensed by pharmacies is changed resulting in lower reimbursement to the pharmacist in the aggregate than provided in fiscal year 2003**[**~~; or~~

~~(3) September 30, 2029~~**]**.

The director of the department of social services shall notify the revisor of statutes of the expiration date as provided in this subsection. The provisions of sections 338.500 to 338.550 shall not apply to pharmacies domiciled or headquartered outside this state which are engaged in prescription drug sales that are delivered directly to patients within this state via common carrier, mail or a carrier service.

[~~2. Sections 338.500 to 338.550 shall expire on September 30, 2029.~~**]**

338.710. 1. There is hereby created in the Missouri board of pharmacy the "RX Cares for Missouri Program". The goal of the program shall be to promote medication safety and to prevent prescription drug abuse, misuse, and diversion in Missouri.

2. The board, in consultation with the department, shall be authorized to expend, allocate, or award funds appropriated to the board to private or public entities to develop or provide programs or education to promote medication safety or to suppress or prevent prescription drug abuse, misuse, and diversion in the state of Missouri. In no case shall the authorization include, nor the funds be expended for, any state prescription drug monitoring program including, but not limited to, such as are defined in 38 CFR 1.515. Funds disbursed to a state agency under this section may enhance, but shall not supplant, funds otherwise appropriated to such state agency.

3. The board shall be the administrative agency responsible for implementing the program in consultation with the department. The board and the department may enter into interagency agreements between themselves to allow the department to assist in the management or operation of the program. The board may award funds directly to the department to implement, manage, develop, or provide programs or education pursuant to the program.

4. After a full year of program operation, the board shall prepare and submit an evaluation report to the governor and the general assembly describing the operation of the program and the funds allocated. **[**~~Unless otherwise authorized by the general assembly, the program shall expire on August 28, 2026.~~**]**

347.740. The secretary of state may collect an additional fee of five dollars on each and every fee required in this chapter. All fees collected as provided in this section shall be deposited in the state treasury and credited to the secretary of state's technology trust fund account. **[**~~The provisions of this section shall expire on December 31, 2026.~~**]**

348.505. 1. As used in this section, "state tax liability"**[**~~,~~**] means** any state tax liability incurred by a taxpayer under the provisions of chapters 143, 147, and 148, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions.

2. Any eligible lender under the family farm livestock loan program under section 348.500 shall be entitled to receive a tax credit equal to one hundred percent of the amount of interest waived by the lender under section 348.500 on a qualifying loan for the first year of the loan only. The tax credit shall be evidenced by a tax credit certificate issued by the agricultural and small business development authority and may be used to satisfy the state tax liability of the owner of such certificate that becomes due in the tax year in which the interest on a qualified loan is waived by the lender under section 348.500. No lender may receive a tax credit under this section unless such person presents a tax credit certificate to the department of revenue for payment of such state tax liability. The amount of the tax credits that may be issued to all eligible lenders claiming tax credits authorized in this section in a fiscal year shall not exceed three hundred thousand dollars.

3. The agricultural and small business development authority shall be responsible for the administration and issuance of the certificate of tax credits authorized by this section. The authority shall issue a certificate of tax credit at the request of any lender. Each request shall include a true copy of the loan documents, the name of the lender who is to receive a certificate of tax credit, the type of state tax liability against which the tax credit is to be used, and the amount of the certificate of tax credit to be issued to the lender based on the interest waived by the lender under section 348.500 on the loan for the first year.

4. The Missouri department of revenue shall accept a certificate of tax credit in lieu of other payment in such amount as is equal to the lesser of the amount of the tax or the remaining unused amount of the credit as indicated on the certificate of tax credit, and shall indicate on the certificate of tax credit the amount of tax thereby paid and the date of such payment.

5. The following provisions shall apply to tax credits authorized under this section:

(1) Tax credits claimed in a **[**~~taxable~~**] tax** year may be claimed on a quarterly basis and applied to the estimated quarterly tax of the lender;

(2) Any amount of tax credit which exceeds the tax due, including any estimated quarterly taxes paid by the lender under subdivision (1) of this subsection which results in an overpayment of taxes for a **[**~~taxable~~**] tax** year, shall not be refunded but may be carried over to any subsequent **[**~~taxable~~**] tax** year, not to exceed a total of three years for which a tax credit may be taken for a qualified family farm livestock loan;

(3) Notwithstanding any provision of law to the contrary, a lender may assign, transfer or sell tax credits authorized under this section, with the new owner of the tax credit receiving the same rights in the tax credit as the lender. For any tax credits assigned, transferred, sold, or otherwise conveyed, a notarized endorsement shall be filed by the lender with the authority specifying the name and address of the new owner of the tax credit and the value of such tax credit; and

(4) Notwithstanding any other provision of this section to the contrary, any commercial bank may use tax credits created under this section as provided in section 148.064 and receive a net tax credit against taxes actually paid in the amount of the first year's interest on loans made under this section. If such first year tax credits reduce taxes due as provided in section 148.064 to zero, the remaining tax credits may be carried over as otherwise provided in this section and utilized as provided in section 148.064 in subsequent years.

6. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

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

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the program authorized under this section expires.

351.127. The secretary of state may collect an additional fee of five dollars on each and every fee required in this chapter, provided that the secretary of state may collect an additional fee of ten dollars on each corporate registration report fee filed under section 351.122. All fees collected as provided in this section shall be deposited in the state treasury

and credited to the secretary of state's technology trust fund account. **[**~~The provisions of this section shall expire on December 31, 2026.~~**]**

355.023. The secretary of state may collect an additional fee of five dollars on each and every fee required in this chapter. All fees collected as provided in this section shall be deposited in the state treasury and credited to the secretary of state's technology trust fund account. **[**~~The provisions of this section shall expire on December 31, 2026.~~**]**

356.233. The secretary of state may collect an additional fee of five dollars on each and every fee required in this chapter. All fees collected as provided in this section shall be deposited in the state treasury and credited to the secretary of state's technology trust fund account. **[**~~The provisions of this section shall expire on December 31, 2026.~~**]**

359.653. The secretary of state may collect an additional fee of five dollars on each and every fee required in this chapter. All fees collected as provided in this section shall be deposited in the state treasury and credited to the secretary of state's technology trust fund account. **[**~~The provisions of this section shall expire on December 31, 2026.~~**]**

400.9-528. The secretary of state may collect an additional fee of five dollars on each and every fee paid to the secretary of state as required in chapter 400.9. All fees collected as provided in this section shall be deposited in the state treasury and credited to the secretary of state's technology trust fund account. **[**~~The provisions of this section shall expire on December 31, 2026.~~**]**

417.018. The secretary of state may collect an additional fee of five dollars on each and every fee required in this chapter. All fees collected as provided in this section shall be deposited in the state treasury and credited to the secretary of state's technology trust fund account. **[**~~The provisions of this section shall expire on December 31, 2026.~~**]**

447.708. 1. For eligible projects, the director of the department of economic development, with notice to the directors of the departments of natural resources and revenue, and subject to the other provisions of sections 447.700 to 447.718, may not create a new enterprise zone but may decide that a prospective operator of a facility being remedied and renovated pursuant to sections 447.700 to 447.718 may receive the tax credits and exemptions pursuant to sections 135.100 to 135.150 and sections 135.200 to 135.257. The tax credits allowed pursuant to this subsection shall be used to offset the tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or the tax otherwise imposed by chapter 147, or the tax otherwise imposed by chapter 148. For purposes of this subsection:

(1) For receipt of the ad valorem tax abatement pursuant to section 135.215, the eligible project must create at least ten new jobs or retain businesses which supply at least twenty-five existing jobs. The city, or county if the eligible project is not located in a city,

must provide ad valorem tax abatement of at least fifty percent for a period not less than ten years and not more than twenty-five years;

(2) For receipt of the income tax exemption pursuant to section 135.220 and tax credit for new or expanded business facilities pursuant to sections 135.100 to 135.150, and 135.225, the eligible project must create at least ten new jobs or retain businesses which supply at least twenty-five existing jobs, or combination thereof. For purposes of sections 447.700 to 447.718, the tax credits described in section 135.225 are modified as follows: the tax credit shall be four hundred dollars per employee per year, an additional four hundred dollars per year for each employee exceeding the minimum employment thresholds of ten and twenty-five jobs for new and existing businesses, respectively, an additional four hundred dollars per year for each person who is a person difficult to employ as defined by section 135.240, and investment tax credits at the same amounts and levels as provided in subdivision (4) of subsection 1 of section 135.225;

(3) For eligibility to receive the income tax refund pursuant to section 135.245, the eligible project must create at least ten new jobs or retain businesses which supply at least twenty-five existing jobs, or combination thereof, and otherwise comply with the provisions of section 135.245 for application and use of the refund and the eligibility requirements of this section;

(4) The eligible project operates in compliance with applicable environmental laws and regulations, including permitting and registration requirements, of this state as well as the federal and local requirements;

(5) The eligible project operator shall file such reports as may be required by the director of economic development or the director's designee;

(6) The taxpayer may claim the state tax credits authorized by this subsection and the state income exemption for a period not in excess of ten consecutive tax years. For the purpose of this section, "taxpayer" means an individual proprietorship, partnership or corporation described in section 143.441 or 143.471 who operates an eligible project. The director shall determine the number of years the taxpayer may claim the state tax credits and the state income exemption based on the projected net state economic benefits attributed to the eligible project;

(7) For the purpose of meeting the new job requirement prescribed in subdivisions (1), (2) and (3) of this subsection, it shall be required that at least ten new jobs be created and maintained during the taxpayer's tax period for which the credits are earned, in the case of an eligible project that does not replace a similar facility in Missouri. "New job" means a person who was not previously employed by the taxpayer or related taxpayer within the twelve-month period immediately preceding the time the person was employed by that taxpayer to work at, or in connection with, the eligible project on a full-time basis. "Full-time basis"

means the employee works an average of at least thirty-five hours per week during the taxpayer's tax period for which the tax credits are earned. For the purposes of this section, "related taxpayer" has the same meaning as defined in subdivision (10) of section 135.100;

(8) For the purpose of meeting the existing job retention requirement, if the eligible project replaces a similar facility that closed elsewhere in Missouri prior to the end of the taxpayer's tax period in which the tax credits are earned, it shall be required that at least twenty-five existing jobs be retained at, and in connection with the eligible project, on a full-time basis during the taxpayer's tax period for which the credits are earned. "Retained job" means a person who was previously employed by the taxpayer or related taxpayer, at a facility similar to the eligible project that closed elsewhere in Missouri prior to the end of the taxpayer's tax period in which the tax credits are earned, within the tax period immediately preceding the time the person was employed by the taxpayer to work at, or in connection with, the eligible project on a full-time basis. "Full-time basis" means the employee works an average of at least thirty-five hours per week during the taxpayer's tax period for which the tax credits are earned;

(9) In the case where an eligible project replaces a similar facility that closed elsewhere in Missouri prior to the end of the taxpayer's tax period in which the tax credits are earned, the owner and operator of the eligible project shall provide the director with a written statement explaining the reason for discontinuing operations at the closed facility. The statement shall include a comparison of the activities performed at the closed facility prior to the date the facility ceased operating, to the activities performed at the eligible project, and a detailed account describing the need and rationale for relocating to the eligible project. If the director finds the relocation to the eligible project significantly impaired the economic stability of the area in which the closed facility was located, and that such move was detrimental to the overall economic development efforts of the state, the director may deny the taxpayer's request to claim tax benefits;

(10) Notwithstanding any provision of law to the contrary, for the purpose of this section, the number of new jobs created and maintained, the number of existing jobs retained, and the value of new qualified investment used at the eligible project during any tax year shall be determined by dividing by twelve, in the case of jobs, the sum of the number of individuals employed at the eligible project, or in the case of new qualified investment, the value of new qualified investment used at the eligible project, on the last business day of each full calendar month of the tax year. If the eligible project is in operation for less than the entire tax year, the number of new jobs created and maintained, the number of existing jobs retained, and the value of new qualified investment created at the eligible project during any tax year shall be determined by dividing the sum of the number of individuals employed at the eligible project, or in the case of new qualified investment, the value of new qualified investment used at the

eligible project, on the last business day of each full calendar month during the portion of the tax year during which the eligible project was in operation, by the number of full calendar months during such period;

(11) For the purpose of this section, "new qualified investment" means new business facility investment as defined and as determined in subdivision (8) of section 135.100 which is used at and in connection with the eligible project. New qualified investment shall not include small tools, supplies and inventory. "Small tools" means tools that are portable and can be hand held.

2. The determination of the director of economic development pursuant to subsection 1 of this section shall not affect requirements for the prospective purchaser to obtain the approval of the granting of real property tax abatement by the municipal or county government where the eligible project is located.

3. (1) The director of the department of economic development, with the approval of the director of the department of natural resources, may, in addition to the tax credits allowed in subsection 1 of this section, grant a remediation tax credit to the applicant for up to one hundred percent of the costs of materials, supplies, equipment, labor, professional engineering, consulting and architectural fees, permitting fees and expenses, demolition, asbestos abatement, and direct utility charges for performing the voluntary remediation activities for the preexisting hazardous substance contamination and releases, including, but not limited to, the costs of performing operation and maintenance of the remediation equipment at the property beyond the year in which the systems and equipment are built and installed at the eligible project and the costs of performing the voluntary remediation activities over a period not in excess of four tax years following the taxpayer's tax year in which the system and equipment were first put into use at the eligible project, provided the remediation activities are the subject of a plan submitted to, and approved by, the director of natural resources pursuant to sections 260.565 to 260.575. The tax credit may also include up to one hundred percent of the costs of demolition that are not directly part of the remediation activities, provided that the demolition is on the property where the voluntary remediation activities are occurring, the demolition is necessary to accomplish the planned use of the facility where the remediation activities are occurring, and the demolition is part of a redevelopment plan approved by the municipal or county government and the department of economic development. The demolition may occur on an adjacent property if the project is located in a municipality which has a population less than twenty thousand and the above conditions are otherwise met. The adjacent property shall independently qualify as abandoned or underutilized. The amount of the credit available for demolition not associated with remediation cannot exceed the total amount of credits approved for remediation including demolition required for remediation.

(2) The amount of remediation tax credits issued shall be limited to the least amount necessary to cause the project to occur, as determined by the director of the department of economic development.

(3) The director may, with the approval of the director of natural resources, extend the tax credits allowed for performing voluntary remediation maintenance activities, in increments of three-year periods, not to exceed five consecutive three-year periods. The tax credits allowed in this subsection shall be used to offset the tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or the tax otherwise imposed by chapter 147, or the tax otherwise imposed by chapter 148. The remediation tax credit may be taken in the same tax year in which the tax credits are received or may be taken over a period not to exceed twenty years.

(4) The project facility shall be projected to create at least ten new jobs or at least twenty-five retained jobs, or a combination thereof, as determined by the department of economic development, to be eligible for tax credits pursuant to this section.

(5) No more than seventy-five percent of earned remediation tax credits may be issued when the remediation costs were paid, and the remaining percentage may be issued when the department of natural resources issues a letter of completion letter or covenant not to sue following completion of the voluntary remediation activities. It shall not include any costs associated with ongoing operational environmental compliance of the facility or remediation costs arising out of spills, leaks, or other releases arising out of the ongoing business operations of the facility. In the event the department of natural resources issues a letter of completion for a portion of a property, an impacted media such as soil or groundwater, or for a site or a portion of a site improvement, a prorated amount of the remaining percentage may be released based on the percentage of the total site receiving a letter of completion.

4. In the exercise of the sound discretion of the director of the department of economic development or the director's designee, the tax credits and exemptions described in this section may be terminated, suspended or revoked if the eligible project fails to continue to meet the conditions set forth in this section. In making such a determination, the director shall consider the severity of the condition violation, actions taken to correct the violation, the frequency of any condition violations and whether the actions exhibit a pattern of conduct by the eligible facility owner and operator. The director shall also consider changes in general economic conditions and the recommendation of the director of the department of natural resources, or his or her designee, concerning the severity, scope, nature, frequency and extent of any violations of the environmental compliance conditions. The taxpayer or person claiming the tax credits or exemptions may appeal the decision regarding termination, suspension or revocation of any tax credit or exemption in accordance with the procedures

outlined in subsections 4 and 5 of section 135.250. The director of the department of economic development shall notify the directors of the departments of natural resources and revenue of the termination, suspension or revocation of any tax credits as determined in this section or pursuant to the provisions of section 447.716.

5. Notwithstanding any provision of law to the contrary, no taxpayer shall earn the tax credits, exemptions or refund otherwise allowed in subdivisions (2), (3) and (4) of subsection 1 of this section and the tax credits otherwise allowed in section 135.110, or the tax credits, exemptions and refund otherwise allowed in sections 135.215, 135.220, 135.225 and 135.245, respectively, for the same facility for the same tax period.

6. The total amount of the tax credits allowed in subsection 1 of this section may not exceed the greater of:

(1) That portion of the taxpayer's income attributed to the eligible project; or

(2) One hundred percent of the total business' income tax if the eligible facility does not replace a similar facility that closed elsewhere in Missouri prior to the end of the taxpayer's tax period in which the tax credits are earned, and further provided the taxpayer does not operate any other facilities besides the eligible project in Missouri; fifty percent of the total business' income tax if the eligible facility replaces a similar facility that closed elsewhere in Missouri prior to the end of the taxpayer's tax period in which the credits are earned, and further provided the taxpayer does not operate any other facilities besides the eligible project in Missouri; or twenty-five percent of the total business income if the taxpayer operates, in addition to the eligible facility, any other facilities in Missouri. In no case shall a taxpayer operating more than one eligible project in Missouri be allowed to offset more than twenty-five percent of the taxpayer's business income in any tax period. That portion of the taxpayer's income attributed to the eligible project as referenced in subdivision (1) of this subsection, for which the credits allowed in sections 135.110 and 135.225 and subsection 3 of this section may apply, shall be determined in the same manner as prescribed in subdivision (5) of section 135.100. That portion of the taxpayer's franchise tax attributed to the eligible project for which the remediation tax credit may offset, shall be determined in the same manner as prescribed in paragraph (a) of subdivision (5) of section 135.100.

7. Taxpayers claiming the state tax benefits allowed in subdivisions (2) and (3) of subsection 1 of this section shall be required to file all applicable tax credit applications, forms and schedules prescribed by the director during the taxpayer's tax period immediately after the tax period in which the eligible project was first put into use. Otherwise, the taxpayer's right to claim such state tax benefits shall be forfeited. Unused business facility and enterprise zone tax credits shall not be carried forward but shall be initially claimed for the tax period during which the eligible project was first capable of being used, and during any applicable subsequent tax periods.

8. Taxpayers claiming the remediation tax credit allowed in subsection 3 of this section shall be required to file all applicable tax credit applications, forms and schedules prescribed by the director during the taxpayer's tax period immediately after the tax period in which the eligible project was first put into use, or during the taxpayer's tax period immediately after the tax period in which the voluntary remediation activities were performed.

9. The recipient of remediation tax credits, for the purpose of this subsection referred to as assignor, may assign, sell or transfer, in whole or in part, the remediation tax credit allowed in subsection 3 of this section to any other person, for the purpose of this subsection referred to as assignee. To perfect the transfer, the assignor shall provide written notice to the director of the assignor's intent to transfer the tax credits to the assignee, the date the transfer is effective, the assignee's name, address and the assignee's tax period and the amount of tax credits to be transferred. The number of tax periods during which the assignee may subsequently claim the tax credits shall not exceed twenty tax periods, less the number of tax periods the assignor previously claimed the credits before the transfer occurred.

10. In the case where an operator and assignor of an eligible project has been certified to claim state tax benefits allowed in subdivisions (2) and (3) of subsection 1 of this section, and sells or otherwise transfers title of the eligible project to another taxpayer or assignee who continues the same or substantially similar operations at the eligible project, the director shall allow the assignee to claim the credits for a period of time to be determined by the director; except that, the total number of tax periods the tax credits may be earned by the assignor and the assignee shall not exceed ten. To perfect the transfer, the assignor shall provide written notice to the director of the assignor's intent to transfer the tax credits to the assignee, the date the transfer is effective, the assignee's name, address, and the assignee's tax period, and the amount of tax credits to be transferred.

11. For the purpose of the state tax benefits described in this section, in the case of a corporation described in section 143.471 or partnership, in computing Missouri's tax liability, such state benefits shall be allowed to the following:

(1) The shareholders of the corporation described in section 143.471;

(2) The partners of the partnership.

The credit provided in this subsection shall be apportioned to the entities described in subdivisions (1) and (2) of this subsection in proportion to their share of ownership on the last day of the taxpayer's tax period.

12. Notwithstanding any provision of law to the contrary, in any county **[**~~of the first classification~~**]** that has a charter form of government and that has a population of over nine hundred thousand inhabitants, all demolition costs incurred during the redevelopment of any

former automobile manufacturing plant shall be allowable costs eligible for tax credits under sections 447.700 to 447.718 so long as the redevelopment of such former automobile manufacturing plant shall be projected to create at least two hundred fifty new jobs or at least three hundred retained jobs, or a combination thereof, as determined by the department of economic development. The amount of allowable costs eligible for tax credits shall be limited to the least amount necessary to cause the project to occur, as determined by the director of the department of economic development, provided that no tax credit shall be issued under this subsection until July 1, 2017. For purposes of this subsection, "former automobile manufacturing plant" means a redevelopment area that qualifies as an eligible project under section 447.700, that consists of at least one hundred acres, and that was used primarily for the manufacture of automobiles but, after 2007, ceased such manufacturing.

13. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the tax credit programs authorized under this section shall automatically sunset on August 28, 2031, unless reauthorized by an act of the general assembly;

(2) If such tax credit programs are reauthorized, the programs authorized under this section shall automatically sunset six years after the effective date of the reauthorization of this section;

(3) The provisions of the tax credit programs authorized under this section shall terminate on September first of the calendar year immediately following the calendar year in which the programs authorized under this section are sunset; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair a taxpayer's ability to redeem tax credits authorized on or before the date the programs authorized under this section expire.

565.258. 1. There is hereby created the "Stop Cyberstalking and Harassment Task Force" to consist of the following members:

(1) The following four members of the general assembly:

(a) Two members of the senate, with one member to be appointed by the president pro tempore of the senate and one member to be appointed by the minority floor leader; and

(b) Two members of the house of representatives, with one member to be appointed by the speaker of the house of representatives and one member to be appointed by the minority floor leader;

(2) The director of the department of public safety or his or her designee;

(3) A representative of the Missouri highway patrol appointed by the superintendent of the Missouri highway patrol;

(4) A representative of the Missouri Association of Prosecuting Attorneys appointed by the president of the Missouri Association of Prosecuting Attorneys;

(5) One or more law enforcement officers with experience relating to cyberstalking and harassment appointed by the governor;

(6) One or more representatives from a regional cyber crime task force appointed by the governor;

(7) A person with experience in training law enforcement on issues of cyberstalking and harassment appointed by the governor;

(8) A representative of a statewide coalition against domestic and sexual violence appointed by the governor;

(9) A representative of the Missouri safe at home program appointed by the secretary of state;

(10) A representative of the judicial branch appointed by the chief justice of the Missouri supreme court;

(11) A mental health service provider with experience serving victims or perpetrators of crime appointed by the director of the department of mental health;

(12) One representative from elementary and secondary education services with experience educating people about cyberstalking and harassment appointed by the director of the department of elementary and secondary education;

(13) One representative from higher education services with experience educating people about cyberstalking and harassment appointed by the director of higher education and workforce development; and

(14) One representative with experience in cybersecurity and technology appointed by the director of the office of administration.

2. The task force shall appoint a chairperson who is elected by a majority vote of the members of the task force. The task force shall have an initial meeting before October 1, 2024. The members of the task force shall serve without compensation, but shall be entitled to necessary and actual expenses incurred in attending meetings of the task force.

3. The task force shall collect feedback from stakeholders, which may include, but shall not be limited to, victims, law enforcement, victim advocates, and digital evidence and forensics experts, to inform development of best practices regarding:

(1) The treatment of victims of cyberstalking or harassment; and

(2) Actions to stop cyberstalking and harassment when it occurs.

4. The task force shall study and make recommendations, including, but not limited to:

(1) Whether a need exists for further training for law enforcement relating to cyberstalking and harassment, and if such a need does exist, recommendations on how to best fill the need, whether legislatively or otherwise;

(2) Whether a need exists for increased coordination among police departments to address instances of cyberstalking or harassment, and if such a need does exist, recommendations on how to best fill the need, whether legislatively or otherwise;

(3) Resources and tools law enforcement may need to identify patterns and collect evidence in cases of cyberstalking or harassment;

(4) Whether a need exists for strengthening the rights afforded to victims of cyberstalking or harassment in Missouri law, and if such a need does exist, recommendations on how to best fill the need;

(5) Educational and any other resources deemed necessary by the taskforce to educate and inform victims and the public on ways to protect themselves from cyberstalking and harassment;

(6) Whether a need exists for increased victim services and training for victim advocates relating to cyberstalking and harassment, and if such a need does exist, recommendations on how to best fill the need, whether legislatively or otherwise.

5. The department of public safety shall provide administrative support to the task force.

6. On or before December thirty-first of each year, the task force shall submit a report on its findings to the governor and the general assembly.

7. The task force shall expire on **[**~~December 31, 2026, unless extended until~~**]** December 31, 2028**[**~~, as determined necessary by the department of public safety~~**]**.

620.2010. 1. In exchange for the consideration provided by the new tax revenues and other economic stimuli that will be generated by the new jobs created, a qualified company may, for a period of five years from the date the new jobs are created, or for a period of six years from the date the new jobs are created if the qualified company is an existing Missouri business, retain an amount equal to the withholding tax as calculated under subdivision (38) of section 620.2005 from the new jobs that would otherwise be withheld and remitted by the qualified company under the provisions of sections 143.191 to 143.265 if:

(1) The qualified company creates ten or more new jobs, and the average wage of the new payroll equals or exceeds ninety percent of the county average wage;

(2) The qualified company creates two or more new jobs at a project facility located in a rural area, the average wage of the new payroll equals or exceeds ninety percent of the county average wage, and the qualified company commits to making at least one hundred thousand dollars of new capital investment at the project facility within two years; or

(3) The qualified company creates two or more new jobs at a project facility located within a zone designated under sections 135.950 to 135.963, the average wage of the new payroll equals or exceeds eighty percent of the county average wage, and the qualified

company commits to making at least one hundred thousand dollars in new capital investment at the project facility within two years of approval.

2. In addition to any benefits available under subsection 1 of this section, the department may award a qualified company that satisfies subdivision (1) of subsection 1 of this section additional tax credits, issued each year for a period of five years from the date the new jobs are created, or for a period of six years from the date the new jobs are created if the qualified company is an existing Missouri business, in an amount equal to or less than six percent of new payroll; provided that in no event may the total amount of benefits awarded to a qualified company under this section exceed nine percent of new payroll in any calendar year. The amount of tax credits awarded to a qualified company under this subsection shall not exceed the projected net fiscal benefit to the state, as determined by the department, and shall not exceed the least amount necessary to obtain the qualified company's commitment to initiate the project. In determining the amount of tax credits to award to a qualified company under this subsection or a qualified manufacturing company under subsection 3 of this section, the department shall consider the following factors:

(1) The significance of the qualified company's need for program benefits;

(2) The amount of projected net fiscal benefit to the state of the project and the period in which the state would realize such net fiscal benefit;

(3) The overall size and quality of the proposed project, including the number of new jobs, new capital investment, manufacturing capital investment, proposed wages, growth potential of the qualified company, the potential multiplier effect of the project, and similar factors;

(4) The financial stability and creditworthiness of the qualified company;

(5) The level of economic distress in the area;

(6) An evaluation of the competitiveness of alternative locations for the project facility, as applicable; and

(7) The percent of local incentives committed.

3. (1) The department may award tax credits to a qualified manufacturing company that makes a manufacturing capital investment of at least five hundred million dollars not more than three years following the department's approval of a notice of intent and the execution of an agreement that meets the requirements of subsection 4 of this section. Such tax credits shall be issued no earlier than January 1, 2023, and may be issued each year for a period of five years. A qualified manufacturing company may qualify for an additional five-year period under this subsection if it makes an additional manufacturing capital investment of at least two hundred fifty million dollars within five years of the department's approval of the original notice of intent.

(2) The maximum amount of tax credits that any one qualified manufacturing company may receive under this subsection shall not exceed five million dollars per calendar year. The aggregate amount of tax credits awarded to all qualified manufacturing companies under this subsection shall not exceed ten million dollars per calendar year.

(3) If, at the project facility at any time during the project period, the qualified manufacturing company discontinues the manufacturing of the new product, or discontinues the modification or expansion of an existing product, and does not replace it with a subsequent or additional new product or with a modification or expansion of an existing product, the company shall immediately cease receiving any benefit awarded under this subsection for the remainder of the project period and shall forfeit all rights to retain or receive any benefit awarded under this subsection for the remainder of such period.

(4) Notwithstanding any other provision of law to the contrary, any qualified manufacturing company that is awarded benefits under this section shall not simultaneously receive tax credits or exemptions under sections 100.700 to 100.850 for the jobs created or retained or capital improvement that qualified for benefits under this section. The provisions of subsection 5 of section 285.530 shall not apply to a qualified manufacturing company that is awarded benefits under this section.

4. Upon approval of a notice of intent to receive tax credits under subsection 2, 3, 6, or 7 of this section, the department and the qualified company shall enter into a written agreement covering the applicable project period. The agreement shall specify, at a minimum:

(1) The committed number of new jobs, new payroll, and new capital investment, or the manufacturing capital investment and committed percentage of retained jobs for each year during the project period;

(2) The date or time period during which the tax credits shall be issued, which may be immediately or over a period not to exceed two years from the date of approval of the notice of intent;

(3) Clawback provisions, as may be required by the department;

(4) Financial guarantee provisions as may be required by the department, provided that financial guarantee provisions shall be required by the department for tax credits awarded under subsection 7 of this section; and

(5) Any other provisions the department may require.

5. In lieu of the benefits available under subsections 1 and 2 of this section, and in exchange for the consideration provided by the new tax revenues and other economic stimuli that will be generated by the new jobs created by the program, a qualified company may, for a period of five years from the date the new jobs are created, or for a period of six years from the date the new jobs are created if the qualified company is an existing Missouri business,

retain an amount equal to the withholding tax as calculated under subdivision (38) of section 620.2005 from the new jobs that would otherwise be withheld and remitted by the qualified company under the provisions of sections 143.191 to 143.265 equal to:

(1) Six percent of new payroll for a period of five years from the date the required number of new jobs were created if the qualified company creates one hundred or more new jobs and the average wage of the new payroll equals or exceeds one hundred twenty percent of the county average wage of the county in which the project facility is located; or

(2) Seven percent of new payroll for a period of five years from the date the required number of jobs were created if the qualified company creates one hundred or more new jobs and the average wage of the new payroll equals or exceeds one hundred forty percent of the county average wage of the county in which the project facility is located.

The department shall issue a refundable tax credit for any difference between the amount of benefit allowed under this subsection and the amount of withholding tax retained by the company, in the event the withholding tax is not sufficient to provide the entire amount of benefit due to the qualified company under this subsection.

6. In addition to the benefits available under subsection 5 of this section, the department may award a qualified company that satisfies the provisions of subsection 5 of this section additional tax credits, issued each year for a period of five years from the date the new jobs are created, or for a period of six years from the date the new jobs are created if the qualified company is an existing Missouri business, in an amount equal to or less than three percent of new payroll; provided that in no event may the total amount of benefits awarded to a qualified company under this section exceed nine percent of new payroll in any calendar year. The amount of tax credits awarded to a qualified company under this subsection shall not exceed the projected net fiscal benefit to the state, as determined by the department, and shall not exceed the least amount necessary to obtain the qualified company's commitment to initiate the project. In determining the amount of tax credits to award to a qualified company under this subsection, the department shall consider the factors provided under subsection 2 of this section.

7. In lieu of the benefits available under subsections 1, 2, 5, and 6 of this section, and in exchange for the consideration provided by the new tax revenues and other economic stimuli that will be generated by the new jobs and new capital investment created by the program, the department may award a qualified company that satisfies the provisions of subdivision (1) of subsection 1 of this section tax credits, issued within one year following the qualified company's acceptance of the department's proposal for benefits, in an amount equal to or less than nine percent of new payroll. The amount of tax credits awarded to a qualified company under this subsection shall not exceed the projected net fiscal benefit to the state, as

determined by the department, and shall not exceed the least amount necessary to obtain the qualified company's commitment to initiate the project. In determining the amount of tax credits to award to a qualified company under this subsection, the department shall consider the factors provided under subsection 2 of this section and the qualified company's commitment to new capital investment and new job creation within the state for a period of not less than ten years. For the purposes of this subsection, each qualified company shall have an average wage of the new payroll that equals or exceeds one hundred percent of the county average wage. Notwithstanding the provisions of section 620.2020 to the contrary, this subsection shall expire on June 30, **[**~~2025~~**] 2031**.

8. No benefits shall be available under this section for any qualified company that has performed significant, project-specific site work at the project facility, purchased machinery or equipment related to the project, or has publicly announced its intention to make new capital investment or manufacturing capital investment at the project facility prior to receipt of a proposal for benefits under this section or approval of its notice of intent, whichever occurs first.

9. In lieu of any other benefits under this chapter, the department of economic development may award a tax credit to an industrial development authority for a qualified military project in an amount equal to the estimated withholding taxes associated with the part-time and full-time civilian and military new jobs located at the facility and directly impacted by the project. The amount of the tax credit shall be calculated by multiplying:

(1) The average percentage of tax withheld, as provided by the department of revenue to the department of economic development;

(2) The average salaries of the jobs directly created by the qualified military project; and

(3) The number of jobs directly created by the qualified military project.

If the amount of the tax credit represents the least amount necessary to accomplish the qualified military project, the tax credits may be issued, but no tax credits shall be issued for a term longer than fifteen years. No qualified military project shall be eligible for tax credits under this subsection unless the department of economic development determines the qualified military project shall achieve a net positive fiscal impact to the state.

633.401. 1. For purposes of this section, the following terms mean:

(1) "Engaging in the business of providing health benefit services", accepting payment for health benefit services;

(2) "Intermediate care facility for the intellectually disabled", a private or department of mental health facility which admits persons who are intellectually disabled or developmentally disabled for residential habilitation and other services pursuant to chapter

630. Such term shall include habilitation centers and private or public intermediate care facilities for the intellectually disabled that have been certified to meet the conditions of participation under 42 CFR, **[**~~Section~~**]** **Part** 483, Subpart I;

(3) "Net operating revenues from providing services of intermediate care facilities for the intellectually disabled" shall include, without limitation, all moneys received on account of such services pursuant to rates of reimbursement established and paid by the department of social services, but shall not include charitable contributions, grants, donations, bequests and income from nonservice related fund-raising activities and government deficit financing, contractual allowance, discounts or bad debt;

(4) "Services of intermediate care facilities for the intellectually disabled" **[**~~has~~**],** the same meaning as the term services of intermediate care facilities for the mentally retarded, as used in Title 42 United States Code, Section 1396b(w)(7)(A)(iv), as amended, and as such qualifies as a class of health care services recognized in federal Public Law 102-234, the Medicaid Voluntary Contribution and Provider-Specific Tax Amendments of 1991.

2. Beginning July 1, 2008, each provider of services of intermediate care facilities for the intellectually disabled shall, in addition to all other fees and taxes now required or paid, pay assessments on their net operating revenues for the privilege of engaging in the business of providing services of the intermediate care facilities for the intellectually disabled or developmentally disabled in this state.

3. Each facility's assessment shall be based on a formula set forth in rules and regulations promulgated by the department of mental health.

4. For purposes of determining rates of payment under the medical assistance program for providers of services of intermediate care facilities for the intellectually disabled, the assessment imposed pursuant to this section on net operating revenues shall be a reimbursable cost to be reflected as timely as practicable in rates of payment applicable within the assessment period, contingent, for payments by governmental agencies, on all federal approvals necessary by federal law and regulation for federal financial participation in payments made for beneficiaries eligible for medical assistance under Title XIX of the federal Social Security Act, 42 U.S.C. Section 1396, et seq., as amended.

5. Assessments shall be submitted by or on behalf of each provider of services of intermediate care facilities for the intellectually disabled on a monthly basis to the director of the department of mental health or his or her designee and shall be made payable to the director of the department of revenue.

6. In the alternative, a provider may direct that the director of the department of social services offset, from the amount of any payment to be made by the state to the provider, the amount of the assessment payment owed for any month.

7. Assessment payments shall be deposited in the state treasury to the credit of the "Intermediate Care Facility Intellectually Disabled Reimbursement Allowance Fund", which is hereby created in the state treasury. All investment earnings of this fund shall be credited to the fund. Notwithstanding the provisions of section 33.080 to the contrary, any unexpended balance in the intermediate care facility intellectually disabled reimbursement allowance fund at the end of the biennium shall not revert to the general revenue fund but shall accumulate from year to year. The state treasurer shall maintain records that show the amount of money in the fund at any time and the amount of any investment earnings on that amount.

8. Each provider of services of intermediate care facilities for the intellectually disabled shall keep such records as may be necessary to determine the amount of the assessment for which it is liable under this section. On or before the forty-fifth day after the end of each month commencing July 1, 2008, each provider of services of intermediate care facilities for the intellectually disabled shall submit to the department of social services a report on a cash basis that reflects such information as is necessary to determine the amount of the assessment payable for that month.

9. Every provider of services of intermediate care facilities for the intellectually disabled shall submit a certified annual report of net operating revenues from the furnishing of services of intermediate care facilities for the intellectually disabled. The reports shall be in such form as may be prescribed by rule by the director of the department of mental health. Final payments of the assessment for each year shall be due for all providers of services of intermediate care facilities for the intellectually disabled upon the due date for submission of the certified annual report.

10. The director of the department of mental health shall prescribe by rule the form and content of any document required to be filed pursuant to the provisions of this section.

11. Upon receipt of notification from the director of the department of mental health of a provider's delinquency in paying assessments required under this section, the director of the department of social services shall withhold, and shall remit to the director of the department of revenue, an assessment amount estimated by the director of the department of mental health from any payment to be made by the state to the provider.

12. In the event a provider objects to the estimate described in subsection 11 of this section, or any other decision of the department of mental health related to this section, the provider of services may request a hearing. If a hearing is requested, the director of the department of mental health shall provide the provider of services an opportunity to be heard and to present evidence bearing on the amount due for an assessment or other issue related to this section within thirty days after collection of an amount due or receipt of a request for a hearing, whichever is later. The director shall issue a final decision within forty-five days of the completion of the hearing. After reconsideration of the assessment determination and a

final decision by the director of the department of mental health, an intermediate care facility for the intellectually disabled provider's appeal of the director's final decision shall be to the administrative hearing commission in accordance with sections 208.156 and 621.055.

13. Notwithstanding any other provision of law to the contrary, appeals regarding this assessment shall be to the circuit court of Cole County or the circuit court in the county in which the facility is located. The circuit court shall hear the matter as the court of original jurisdiction.

14. Nothing in this section shall be deemed to affect or in any way limit the tax-exempt or nonprofit status of any intermediate care facility for the intellectually disabled granted by state law.

15. The director of the department of mental health shall promulgate rules and regulations to implement 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, 2008, shall be invalid and void.

[~~16. The provisions of this section shall expire on September 30, 2029.~~**]**

650.120. 1. There is hereby created in the state treasury the "Cyber Crime Investigation Fund". The treasurer shall be custodian of the fund and may approve disbursements from the fund in accordance with sections 30.170 and 30.180. The department of public safety shall be the administrator of the fund. Moneys in the fund shall be used solely for the administration of the grant program established under this section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

2. The department of public safety shall create a program to distribute grants to multijurisdictional internet cyber crime law enforcement task forces, multijurisdictional enforcement groups, as defined in section 650.153, that are investigating internet sex crimes against children, and other law enforcement agencies. The program shall be funded by the cyber crime investigation fund created under subsection 1 of this section. Not more than three percent of the money in the fund may be used by the department to pay the administrative costs of the grant program. The grants shall be awarded and used to pay the salaries of detectives and computer forensic personnel whose focus is investigating internet

sex crimes against children, including but not limited to enticement of a child, possession or promotion of child pornography, provide funding for the training of law enforcement personnel and prosecuting and circuit attorneys as well as their assistant prosecuting and circuit attorneys, and purchase necessary equipment, supplies, and services. The funding for such training may be used to cover the travel expenses of those persons participating.

3. A panel is hereby established in the department of public safety to award grants under this program and shall be comprised of the following members:

(1) The director of the department of public safety, or his or her designee;

(2) Two members appointed by the director of the department of public safety from a list of six nominees submitted by the Missouri Police Chiefs Association;

(3) Two members appointed by the director of the department of public safety from a list of six nominees submitted by the Missouri Sheriffs' Association;

(4) Two members of the state highway patrol appointed by the director of the department of public safety from a list of six nominees submitted by the Missouri State Troopers Association;

(5) One member of the house of representatives appointed by the speaker of the house of representatives; and

(6) One member of the senate appointed by the president pro tem.

The panel members who are appointed under subdivisions (2), (3), and (4) of this subsection shall serve a four-year term ending four years from the date of expiration of the term for which his or her predecessor was appointed. However, a person appointed to fill a vacancy prior to the expiration of such a term shall be appointed for the remainder of the term. Such members shall hold office for the term of his or her appointment and until a successor is appointed. The members of the panel shall receive no additional compensation but shall be eligible for reimbursement for mileage directly related to the performance of panel duties.

4. Local matching amounts, which may include new or existing funds or in-kind resources including but not limited to equipment or personnel, are required for multijurisdictional internet cyber crime law enforcement task forces and other law enforcement agencies to receive grants awarded by the panel. Such amounts shall be determined by the state appropriations process or by the panel.

5. When awarding grants, priority should be given to newly hired detectives and computer forensic personnel.

6. The panel shall establish minimum training standards for detectives and computer forensic personnel participating in the grant program established in subsection 2 of this section.

7. Multijurisdictional internet cyber crime law enforcement task forces and other law enforcement agencies participating in the grant program established in subsection 2 of this section shall share information and cooperate with the highway patrol and with existing internet crimes against children task force programs.

8. The panel may make recommendations to the general assembly regarding the need for additional resources or appropriations.

9. The power of arrest of any peace officer who is duly authorized as a member of a multijurisdictional internet cyber crime law enforcement task force shall only be exercised during the time such peace officer is an active member of such task force and only within the scope of the investigation on which the task force is working. Notwithstanding other provisions of law to the contrary, such task force officer shall have the power of arrest, as limited in this subsection, anywhere in the state and shall provide prior notification to the chief of police of a municipality or the sheriff of the county in which the arrest is to take place. If exigent circumstances exist, such arrest may be made and notification shall be made to the chief of police or sheriff as appropriate and as soon as practical. The chief of police or sheriff may elect to work with the multijurisdictional internet cyber crime law enforcement task force at his or her option when such task force is operating within the jurisdiction of such chief of police or sheriff.

10. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall be reauthorized on August 28, **[**~~2014~~**]2025**, and shall expire on December 31, **[**~~2024~~**]2037**, unless reauthorized by an act of the general assembly; and

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

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

[~~190.839. Sections 190.800 to 190.839 shall expire on September 30, 2029.~~**]**

[~~198.439. Sections 198.401 to 198.436 shall expire on September 30, 2029.~~**]**

[~~208.480. Notwithstanding the provisions of section 208.471 to the contrary, sections 208.453 to 208.480 shall expire on September 30, 2029.~~**]**

Section B. Because immediate action is necessary to reauthorize the line of duty compensation act before expiration to prevent a lapse in coverage and ensure the continued payment of benefits, the repeal and reenactment of section 287.243 of section A of this act is

deemed necessary for the immediate preservation of the public health, welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and the repeal and reenactment of section 287.243 of section A of this act shall be in full force and effect upon its passage and approval.

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