

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 967
103RD GENERAL ASSEMBLY

2298H.02C

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 67.3000, 67.3005, 135.1670, 227.299, and 620.467, RSMo, and to enact in lieu thereof twenty-three new sections relating to tourism.

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

Section A. Sections 67.3000, 67.3005, 135.1670, 227.299, and 620.467, RSMo, are
2 repealed and twenty-three new sections enacted in lieu thereof, to be known as sections 9.005,
3 9.386, 9.401, 9.402, 10.254, 10.260, 67.3000, 67.3005, 135.1670, 226.886, 226.1170,
4 227.299, 227.830, 227.857, 227.875, 227.876, 227.877, 227.878, 227.879, 227.881, 227.883,
5 620.467, and 620.471, to read as follows:

**9.005. February twentieth of each year shall be known and designated as "John
2 Donaldson Day" in Missouri. The citizens of this state are encouraged to participate in
3 appropriate activities and events to commemorate the life and accomplishments of John
4 Donaldson, one of the best pitchers to play in the Negro Leagues and a member of the
5 inaugural Kansas City Monarchs team.**

**9.386. The last Saturday in April of each year is hereby designated as "Emmett
2 Kelly Day" in Missouri. The citizens of this state are encouraged to honor the life of
3 Emmett Kelly, who was a famous circus performer, also known as Weary Willie, from
4 Houston, Missouri.**

**9.401. November thirteenth each year is hereby designated as "Believe in
2 Gianna Day" in Missouri. The citizens of this state are encouraged to participate in
3 appropriate events and activities to raise awareness for Sanfilippo syndrome, which
4 causes Alzheimer's-like symptoms in children, and celebrate Gianna Wacker, a
5 Missourian who has defied the odds by exceeding the life expectancy for children
6 suffering from Sanfilippo syndrome.**

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.

2 **9.402. May eighth each year is hereby designated as "Amyloidosis Awareness**
3 **Day" in Missouri. The citizens of this state are encouraged to participate in appropriate**
4 **events and activities to raise awareness of this rare and life-threatening disease.**

2 **10.254. The city of Branson is selected for and shall be known as the official**
3 **"Live Entertainment Capital" for the state of Missouri.**

2 **10.260. KSHE 94.7, also known as "KSHE 95", is selected for and shall be**
3 **known as the official rock radio station of the state of Missouri. The world's longest-**
4 **running rock station has been on the air for more than fifty years and is credited with**
5 **launching the careers of several rock legends.**

2 67.3000. 1. As used in this section and section 67.3005, the following words shall
3 mean:

3 (1) "Active member", an organization located in the state of Missouri which solicits
4 and services sports events, sports organizations, and other types of sports-related activities in
5 that community;

6 (2) "Applicant" or "applicants", one or more certified sponsors, endorsing counties,
7 endorsing municipalities, or a local organizing committee, acting individually or collectively;

8 (3) "Certified sponsor" or "certified sponsors", a nonprofit organization which is an
9 active member of the ~~[National Association of Sports Commissions]~~ **Sports Events and**
10 **Tourism Association;**

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

12 (5) "Director", the director of revenue;

13 (6) ~~["Eligible costs" shall include:~~

14 ~~(a) Costs necessary for conducting the sporting event;~~

15 ~~(b) Costs relating to the preparations necessary for the conduct of the sporting event;~~

16 and

17 ~~(c) An applicant's pledged obligations to the site selection organization as evidenced~~
18 ~~by the support contract for the sporting event including, but not limited to, bid fees and~~
19 ~~financial guarantees.~~

20

21 ~~Eligible costs shall not include any cost associated with the rehabilitation or construction of~~
22 ~~any facilities used to host the sporting event or direct payments to a for-profit site selection~~
23 ~~organization, but may include costs associated with the retrofitting of a facility necessary to~~
24 ~~accommodate the sporting event;~~

25 ~~(7)~~ "Eligible donation", donations received, by a certified sponsor or local organizing
26 committee, from a taxpayer that may include cash, publicly traded stocks and bonds, and real
27 estate that will be valued and documented according to rules promulgated by the department.
28 Such donations shall be used solely to provide funding to attract sporting events to this state;

29 ~~[(8)]~~ (7) "Endorsing municipality" or "endorsing municipalities", any city, town,
30 incorporated village, or county that contains a site selected by a site selection organization for
31 one or more sporting events;

32 ~~[(9)]~~ (8) "Joinder agreement", an agreement entered into by one or more applicants,
33 acting individually or collectively, and a site selection organization setting out representations
34 and assurances by each applicant in connection with the selection of a site in this state for the
35 location of a sporting event;

36 ~~[(10)]~~ (9) "Joinder undertaking", an agreement entered into by one or more
37 applicants, acting individually or collectively, and a site selection organization that each
38 applicant will execute a joinder agreement in the event that the site selection organization
39 selects a site in this state for a sporting event;

40 ~~[(11)]~~ (10) "Local organizing committee", a nonprofit corporation or its successor in
41 interest that:

42 (a) Has been authorized by one or more certified sponsors, endorsing municipalities,
43 or endorsing counties, acting individually or collectively, to pursue an application and bid on
44 its or the applicant's behalf to a site selection organization for selection as the host of one or
45 more sporting events; or

46 (b) With the authorization of one or more certified sponsors, endorsing
47 municipalities, or endorsing counties, acting individually or collectively, executes an
48 agreement with a site selection organization regarding a bid to host one or more sporting
49 events;

50 (11) **"Registered participant", an individual who is registered to compete in a**
51 **sporting event, or an athlete, coach, or other individual who is part of a team's official**
52 **contingent with an official capacity for such sporting event;**

53 (12) "Site selection organization", the National Collegiate Athletic Association
54 (NCAA); an NCAA member conference, university, or institution; the National Association
55 of Intercollegiate Athletics (NAIA); the United States Olympic & Paralympic Committee
56 ~~[(USOC)]~~ (USOPC); a national governing body (NGB) or international federation of a sport
57 recognized by the ~~[(USOC)]~~ USOPC; the United States Golf Association (USGA); the United
58 States Tennis Association (USTA); the Amateur Athletic Union (AAU); the National
59 Christian College Athletic Association (NCCAA); the National Junior College Athletic
60 Association (NJCAA); the United States Sports Specialty Association (USSSA); any rights
61 holder member of the ~~[(National Association of Sports Commissions (NASC))]~~ **Sports Events**
62 **and Tourism Association (Sports ETA)**; other major regional, national, and international
63 sports associations, and amateur organizations that promote, organize, or administer sporting
64 games or competitions; or other major regional, national, and international organizations that
65 promote or organize sporting events;

66 (13) "Sporting event" or "sporting events", an amateur, collegiate, or Olympic
67 sporting event that is competitively bid or is awarded by a site selection organization;

68 (14) "Support contract" or "support contracts", an event award notification, joinder
69 undertaking, joinder agreement, or contract executed by an applicant and a site selection
70 organization;

71 (15) "Tax credit" or "tax credits", a credit or credits issued by the department against
72 the tax otherwise due under chapter 143 or 148, excluding withholding tax imposed under
73 sections 143.191 to 143.265;

74 (16) "Taxpayer", any of the following individuals or entities who make an eligible
75 donation:

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

79 (b) A corporation subject to the annual corporation franchise tax imposed under
80 chapter 147;

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

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

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

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

89 2. An applicant may submit a copy of a support contract for a sporting event to the
90 department. Within sixty days of receipt of the sporting event support contract, the
91 department may review the applicant's support contract and certify such support contract if it
92 complies with the requirements of this section. Upon certification of the support contract by
93 the department, the applicant may be authorized to receive the tax credit under subsection 4 of
94 this section.

95 3. No more than ninety days following the conclusion of the sporting event, the
96 applicant shall submit ~~[eligible costs and documentation of the costs evidenced by receipts,~~
97 ~~paid invoices, event settlements, or other documentation in a manner prescribed by the~~
98 ~~department. Eligible costs may be paid by the applicant or an entity cohosting the event with~~
99 ~~the applicant]~~ **a ticket sales or box office statement verifying the total number of tickets**
100 **sold for such event, or, if such event was participant based, a list of all registered**
101 **participants.**

102 4. (1) ~~[No later than seven days following the conclusion of the sporting event, the~~
103 ~~department, in consultation with the director, shall determine the total number of tickets sold~~
104 ~~at face value for such event or, if such event was participant-based and did not sell admission~~
105 ~~tickets, the total number of paid participant registrations.~~

106 (2) No later than sixty days following the receipt of ~~[eligible costs and]~~
107 documentation of ~~[such costs]~~ **ticket sales or registered participants** from the applicant
108 as required in subsection 3 of this section, the department shall, except for the limitations
109 under subsection 5 of this section, issue a **certificate for a** refundable tax credit to the
110 applicant for ~~[the least of]:~~

111 (a) ~~[One hundred percent of eligible costs incurred by the applicant;~~
112 ~~(b)]~~ An amount equal to ~~[five]~~ **six** dollars for every admission ticket sold to such
113 event; or
114 ~~[(e)]~~ (b) An amount equal to ~~[ten]~~ **twelve** dollars for every ~~[paid]~~ **registered**
115 participant ~~[registration]~~ if such event was participant-based ~~[and did not sell admission~~
116 ~~tickets]~~.

117
118 The calculations under paragraphs ~~[(b)]~~ (a) and ~~[(e)]~~ (b) of this subdivision shall use the
119 actual number of tickets sold or ~~[registrations paid]~~ **registered participants**, not an estimated
120 amount.

121 (2) **The department of revenue shall pay the amount of the refundable tax credit**
122 **to the applicant within ninety days of the applicant's submission of a valid tax credit**
123 **certificate issued in accordance with subdivision (1) of this subsection.**

124 (3) Tax credits authorized by this section may be claimed against taxes imposed by
125 chapters 143 and 148 ~~[and shall be claimed within one year of the close of the tax year for~~
126 ~~which the credits were issued]~~. Tax credits authorized by this section ~~[may]~~ **shall not** be
127 transferred, sold, or assigned ~~[by filing a notarized endorsement thereof with the department~~
128 ~~that names the transferee, the amount of tax credit transferred, and the value received for the~~
129 ~~credit, as well as any other information reasonably requested by the department]~~. Tax credits
130 **authorized by this section shall be refundable at any time following issuance and shall**
131 **not be required to offset taxes estimated or otherwise due. If any taxpayer is awarded**
132 **tax credits under this section that are refunded to such taxpayer but the department of**
133 **revenue later determines that the taxpayer receiving the credits still owed taxes that**
134 **were not paid in the tax year the tax credit was applied, such taxpayer shall repay the**
135 **state an amount equal to the amount of the tax credits already refunded or the amount**
136 **of the taxpayer's tax liability still due, whichever is less. The department of revenue**
137 **may promulgate such rules as are necessary to administer such clawback provisions**
138 **under this subdivision.**

139 5. In no event shall the amount of tax credits issued by the department under
140 subsection 4 of this section exceed ~~[three]~~ **six** million dollars in any fiscal year. For all events
141 located within the following counties, the total amount of tax credits issued shall not exceed
142 ~~[two]~~ **five** million ~~[seven]~~ **five** hundred thousand dollars in any fiscal year:

143 (1) A county with a charter form of government and with more than six hundred
144 thousand inhabitants; or

145 (2) A city not within a county.

146 6. An applicant shall provide any information necessary as determined by the
147 department for the department and the director to fulfill the duties required by this section. At
148 any time upon the request of the state of Missouri, a certified sponsor shall subject itself to an
149 audit conducted by the state.

150 7. This section shall not be construed as creating or requiring a state guarantee of
151 obligations imposed on an endorsing municipality under a support contract or any other
152 agreement relating to hosting one or more sporting events in this state.

153 8. The department shall only certify an applicant's support contract for a sporting
154 event in which the site selection organization has yet to select a location for the sporting event
155 as of December 1, 2012. No support contract shall be certified unless the site selection
156 organization has chosen to use a location in this state from competitive bids, at least one of
157 which was a bid for a location outside of this state, except that competitive bids shall not be
158 required for any previously-awarded event whose site selection organization extends its
159 contractual agreement with the event's certified sponsor or for any ~~[post-season]~~ **neutral-site**
160 collegiate ~~[football game or other neutral site]~~ game with at least one out-of-state team.
161 Support contracts shall not be certified by the department after August 28, ~~[2025]~~ **2031**,
162 provided that the support contracts may be certified on or prior to August 28, ~~[2025]~~ **2031**, for
163 sporting events that will be held after such date.

164 9. The department may promulgate rules as necessary to implement the provisions of
165 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
166 created under the authority delegated in this section shall become effective only if it complies
167 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
168 This section and chapter 536 are nonseverable and if any of the powers vested with the
169 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
170 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
171 rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid
172 and void.

67.3005. 1. For all tax years beginning on or after January 1, 2013, any taxpayer shall
2 be allowed a credit against the taxes otherwise due under chapter 143, 147, or 148, excluding
3 withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty percent

4 of the amount of an eligible donation, subject to the restrictions in this section. The amount
5 of the tax credit claimed shall not exceed the amount of the taxpayer's state income tax
6 liability in the tax year for which the credit is claimed. Any amount of credit that the taxpayer
7 is prohibited by this section from claiming in a tax year shall not be refundable, but may be
8 carried forward to any of the taxpayer's two subsequent tax years.

9 2. To claim the credit authorized in this section, a certified sponsor or local organizing
10 committee shall submit to the department an application for the tax credit authorized by this
11 section on behalf of taxpayers. The department shall verify that the applicant has submitted
12 the following items accurately and completely:

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

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

17 (3) Payment from the certified sponsor or local organizing committee equal to the
18 value of the tax credit for which application is made.

19

20 If the certified sponsor or local organizing committee applying for the tax credit meets all
21 criteria required by this subsection, the department shall issue a certificate in the appropriate
22 amount.

23 3. Tax credits issued under this section may be assigned, transferred, sold, or
24 otherwise conveyed, and the new owner of the tax credit shall have the same rights in the
25 credit as the taxpayer. Whenever a certificate is assigned, transferred, sold, or otherwise
26 conveyed, a notarized endorsement shall be filed with the department specifying the name
27 and address of the new owner of the tax credit or the value of the credit. In no event shall the
28 amount of tax credits issued by the department under this section exceed ~~ten~~ **five** million
29 dollars in any fiscal year.

30 4. The department shall promulgate rules to implement the provisions of this section.
31 Any rule or portion of a rule, as that term is defined in section 536.010, that is created under
32 the authority delegated in this section shall become effective only if it complies with and is
33 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section
34 and chapter 536 are nonseverable and if any of the powers vested with the general assembly
35 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a
36 rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
37 rule proposed or adopted after August 28, 2013, shall be invalid and void.

38 5. Under section 23.253 of the Missouri sunset act:

39 (1) The provisions of the ~~[new]~~ program authorized under section 67.3000 and under
40 this section shall automatically sunset six years after August 28, ~~[2019]~~ **2025**, unless
41 reauthorized by an act of the general assembly; and

42 (2) If such program is reauthorized, the program authorized under section 67.3000
43 and under this section shall automatically sunset **December thirty-first** twelve years after the
44 effective date of the reauthorization of these sections; and

45 (3) Section 67.3000 and this section shall terminate on September first of the calendar
46 year immediately following the calendar year in which the program authorized under these
47 sections is sunset.

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

2 (1) **"Economic activities", any of the following:**

3 **(a) Jobs;**

4 **(b) Professional sports teams, franchises, or organizations; or**

5 **(c) Events that use or have used a facility or sports complex used by a**
6 **professional sports team, franchise, or organization;**

7 **(2) "Kansas border county", Johnson, Miami, or Wyandotte County in Kansas;**

8 ~~[(2)]~~ **(3) "Missouri border county", any county with a charter form of government and**
9 **with more than six hundred thousand but fewer than seven hundred thousand inhabitants, any**
10 **county of the first classification with more than eighty-three thousand but fewer than ninety-**
11 **two thousand inhabitants and with a city of the fourth classification with more than four**
12 **thousand five hundred but fewer than five thousand inhabitants as the county seat, any county**
13 **of the first classification with more than two hundred thousand but fewer than two hundred**
14 **sixty thousand inhabitants, or any county of the first classification with more than ninety-two**
15 **thousand but fewer than one hundred one thousand inhabitants in Missouri.**

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

21 3. If the director of the Missouri department of economic development determines
22 that the state of Kansas has enacted legislation or the governor of Kansas issued an executive
23 order or similar action which prohibits the Kansas Department of Commerce or any other
24 Kansas executive department from providing economic incentives for ~~[jobs]~~ **economic**
25 **activities** that are relocated from a Missouri border county to a Kansas border county, then
26 the director shall execute and deliver to the governor, the speaker of the house of
27 representatives, and the president pro tempore of the senate a written certification of such
28 determination. Upon the execution and delivery of such written certification and the parties

29 receiving such certification providing a unanimous written affirmation, the provisions of
30 subsection 2 of this section shall be effective unless otherwise provided in this section. The
31 provisions of subsection 2 of this section shall not apply to incentives reserved on behalf of
32 and awarded to Missouri employers prior to the provisions of subsection 2 of this section
33 taking effect.

34 4. If the director of the Missouri department of economic development determines
35 that the Kansas Department of Commerce or any other Kansas executive department is
36 providing economic incentives for ~~[jobs]~~ **economic activities** that relocate from a Missouri
37 border county to a Kansas border county, then the director shall execute and deliver to the
38 governor, the speaker of the house of representatives, and the president pro tempore of the
39 senate a written certification of such determination. Upon the execution and delivery of such
40 written certification and the parties receiving such certification providing a unanimous written
41 affirmation, the provisions of subsection 2 of this section shall not be effective until such time
42 as the director determines that the Kansas Department of Commerce or any other Kansas
43 executive department is not providing economic incentives for ~~[jobs]~~ **economic activities** that
44 relocate from a Missouri border county to a Kansas border county, and the director has
45 executed and delivered to the governor, the speaker of the house of representatives, and the
46 president pro tempore of the senate a written certification of such determination and the
47 parties receiving such certification provide an unanimous written affirmation.

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

50 6. The provisions of this section shall expire August 28, 2021, unless at such time the
51 provisions of subsection 2 of this section are in effect. If the provisions of this section do not
52 expire on August 28, 2021, the provisions of this section shall expire on August 28, ~~[2025]~~
53 **2035**.

**226.886. The portion of State Highway 19 from State Highway 94 continuing
2 north to CRD Motley Road in Montgomery County shall be designated the "POW/MIA
3 CPT Steven N Bezold Memorial Highway". The department of transportation shall
4 erect and maintain appropriate signs designating such highway, with the costs to be paid
5 by the department of transportation.**

**226.1170. The department of transportation, in consultation with the Ozark
2 Highland Distillers Guild, shall erect and maintain suitable markings and informational
3 signs designating the Ozark Highlands Spirits Region in accordance with the map
4 produced pursuant to subsection 4 of section 311.028. Signs shall be located along
5 highways approaching or entering the region, with the costs to be paid by private
6 donation.**

227.299. 1. Except as provided in subsection 7 of this section, an organization or
2 person that seeks a bridge or highway designation on the state highway system to honor an
3 event, place, organization, or person who has been deceased for more than two years shall
4 petition the department of transportation by submitting the following:

5 (1) An application in a form prescribed by the director, describing the bridge or
6 segment of highway for which designation is sought and the proposed name of the bridge or
7 relevant portion of highway. The application shall include the name of at least one current
8 member of the general assembly who will sponsor the bridge or highway designation. The
9 application may contain written testimony for support of the bridge or highway designation;

10 (2) A list of at least one hundred signatures of individuals who support the naming of
11 the bridge or highway; and

12 (3) A fee to be determined by the commission, ~~[to cover the costs of constructing and~~
13 ~~maintaining the proposed signs. The fee shall]~~ not to exceed the cost of ~~[constructing and~~
14 ~~maintaining]~~ **the materials needed to construct** each sign.

15 2. All moneys received by the department of transportation for the construction ~~[and~~
16 ~~maintenance]~~ of bridge or highway signs on the state highway system shall be deposited in
17 the state treasury to the credit of the state road fund.

18 3. The documents and fees required under this section shall be submitted to the
19 department of transportation no later than November first prior to the next regular session of
20 the general assembly to be approved or denied by the joint committee on transportation
21 oversight during such legislative session.

22 4. The department of transportation shall give notice of any proposed bridge or
23 highway designation on the state highway system in a manner reasonably calculated to advise
24 the public of such proposal. Reasonable notice shall include posting the proposal for the
25 designation on the department's official public website, and making available copies of the
26 sign designation application to any representative of the news media or public upon request
27 and posting the application on a bulletin board or other prominent public place which is easily
28 accessible to the public and clearly designated for that purpose at the principal office.

29 5. If the memorial highway designation requested by the organization is not approved
30 by the joint committee on transportation oversight, ninety-seven percent of the application fee
31 shall be refunded to the requesting organization.

32 6. Two highway signs shall be erected for each bridge and highway designation on
33 the state highway system processed under this section. When a named section of a highway
34 crosses two or more county lines, consideration shall be given by the department of
35 transportation to allow additional signage at the county lines or major intersections.

36 7. Highway or bridge designations on the state highway system honoring fallen law
37 enforcement officers, members of the Armed Forces killed in the line of duty, Missouri

38 recipients of the medal of honor, emergency personnel killed while performing duties relating
39 to their employment, or state employees killed while serving the state shall not be subject to
40 the provisions of **subdivisions (2) and (3) of subsection 1** of this section.

41 8. No bridge or portion of a highway on the state highway system may be named or
42 designated after more than one event, place, organization, or person. Each event, place,
43 organization, or person shall only be eligible for one bridge or highway designation.

44 9. Any highway signs erected for any bridge or highway designation on the state
45 highway system under the provisions of this section shall be erected and maintained for a
46 twenty-year period. After such period, the signs shall be subject to removal by the
47 department of transportation and the bridge or highway may be designated to honor events,
48 places, organizations, or persons other than the current designee. An existing highway or
49 bridge designation processed under the provisions of this section may be retained for
50 additional twenty-year increments if, at least one year before the designation's expiration, an
51 application to the department of transportation is made to retain the designation along with
52 the required documents and all applicable fees required under this section.

53 10. For persons honored with designations on the state highway system under this
54 chapter after August 28, 2021, the department of transportation shall post a link on its website
55 to biographical information of such persons.

56 11. The provisions of this section shall apply to bridge or highway designations
57 sought after August 28, 2006.

**227.830. The bridge on State Highway WW that crosses over the railroad in the
2 City of Poplar Bluff in Butler County shall be designated the "Senator Bill Foster
3 Bridge". The department of transportation shall erect and maintain appropriate signs
4 designating such bridge, with the costs to be paid by private donations.**

**227.857. The portion of Interstate 49 from U.S. Highway 71 continuing south to
2 the Arkansas/Missouri state line in McDonald County shall be designated the "Deputy
3 Marshal David Thurman Memorial Highway". The department of transportation shall
4 erect and maintain appropriate signs designating such highway, with the costs to be paid
5 by the department of transportation.**

**227.875. The portion of State Highway 161 from CRD Meadowlark Road
2 continuing north to State Highway CC in Montgomery County shall be designated the
3 "Corporal Richard E Rutherford Memorial Highway". The department of
4 transportation shall erect and maintain appropriate signs designating such highway,
5 with the costs to be paid by the department of transportation.**

**227.876. The portion of State Highway A from Hopewell Church Road
2 continuing east to State Highway 161 in Montgomery County shall be designated the
3 "PFC Byron Lea Brown Memorial Highway". The department of transportation shall**

4 erect and maintain appropriate signs designating such highway, with the costs to be paid
5 by the department of transportation.

227.877. The portion of State Highway F from CRD Long Road continuing
2 north to State Highway V in Montgomery County shall be designated the "LCPL Keo
3 Joe Keshner Memorial Highway". The department of transportation shall erect and
4 maintain appropriate signs designating such highway, with the costs to be paid by the
5 department of transportation.

227.878. The bridge on U.S Highway 54 crossing over the Grand Glaize Arm at
2 Lake of the Ozarks in Camden County shall be designated the "Police Officer Phylcia
3 Carson Memorial Bridge". The department of transportation shall erect and maintain
4 appropriate signs designating such bridge, with the costs to be paid by the department
5 of transportation.

227.879. The portion of State Highway 364 from CST Bryan Road continuing
2 east to State Highway K in St. Charles County shall be designated the "Sergeant Colin I
3 Arslanbas Memorial Highway". The department of transportation shall erect and
4 maintain appropriate signs designating such highway, with the costs to be paid by the
5 department of transportation.

227.881. The portion of U.S. Highway 60 from Kodiak Road continuing east to
2 Cemetery Road in Newton County shall be designated the "Lloyd Memorial Highway".
3 The department of transportation shall erect and maintain appropriate signs
4 designating such highway, with the costs to be paid by private donations.

227.883. The portion of Interstate 70 from Carrie Avenue continuing east to
2 Adelaide Avenue in St. Louis City shall be designated the "Police Officer David Lee
3 Memorial Highway". The department of transportation shall erect and maintain
4 appropriate signs designating such highway, with the costs to be paid by the department
5 of transportation.

620.467. 1. ~~[The state treasurer shall annually deposit an amount prescribed in this~~
2 ~~section out of the general revenue fund pursuant to section 144.700, in a fund]~~ There is
3 hereby created in the state treasury **a special fund**, to be known as the "Division of Tourism
4 Supplemental Revenue Fund", **which shall consist of all moneys which may be**
5 **appropriated to it by the general assembly, and also any gifts, contributions, grants,**
6 **or bequests received from federal, private, or other sources.** The state treasurer shall
7 administer the fund, and the moneys in such fund~~[, except the appropriate percentage of any~~
8 ~~refund made of taxes collected under the provisions of chapter 144,]~~ shall be used solely by
9 the division of tourism of the department of economic development to carry out the duties and
10 functions of the division as prescribed by law. ~~[Moneys deposited in the division of tourism~~
11 ~~supplemental revenue fund shall be in addition to a budget base in each fiscal year. For fiscal~~

12 year 1994, such budget base shall be six million two hundred thousand dollars, and in each
13 succeeding fiscal year the budget base shall be the prior fiscal year's general revenue base
14 plus any additional appropriations made to the division of tourism, including one hundred
15 percent of the prior fiscal year's deposits made to the division of tourism supplemental
16 revenue fund pursuant to this section. The general revenue base shall decrease by ten percent
17 in each fiscal year following fiscal year 1994.] Notwithstanding the provisions of section
18 33.080 to the contrary, moneys in the division of tourism supplemental revenue fund at the
19 end of any biennium shall not be deposited to the credit of the general revenue fund.

20 2. [In fiscal years 1995 to 2020, a portion of general revenue determined pursuant to
21 this subsection shall be deposited to the credit of the division of tourism supplemental
22 revenue fund pursuant to subsection 1 of this section. The director of revenue shall determine
23 the amount deposited to the credit of the division of tourism supplemental revenue fund in
24 each fiscal year by computing the previous year's total appropriation into the division of
25 tourism supplemental revenue fund and adding to such appropriation amount the total amount
26 derived from the retail sale of tourist-oriented goods and services collected pursuant to the
27 following sales taxes: state sales taxes; sales taxes collected pursuant to sections 144.010 to
28 144.430 that are designated as local tax revenue to be deposited in the school district trust
29 fund pursuant to section 144.701; sales taxes collected pursuant to Section 43(a) of Article IV
30 of the Missouri Constitution; and sales taxes collected pursuant to Section 47(a) of Article IV
31 of the Missouri Constitution. If the increase in such sales taxes derived from the retail sale of
32 tourist-oriented goods and services in the fiscal year three years prior to the fiscal year in
33 which each deposit shall be made is at least three percent over such sales taxes derived from
34 the retail sale of tourist-oriented goods and services generated in the fiscal year four years
35 prior to the fiscal year in which each deposit shall be made, an amount equal to one-half of
36 such sales taxes generated above a three percent increase shall be calculated by the director of
37 revenue and the amount calculated shall be deposited by the state treasurer to the credit of the
38 division of tourism supplemental revenue fund.

39 3. Total deposits in the supplemental revenue fund in any fiscal year pursuant to
40 subsections 1 and 2 of this section shall not exceed the amount deposited into the division of
41 tourism supplemental revenue fund in the fiscal year immediately preceding the current fiscal
42 year by more than three million dollars.

43 4. As used in this section, "sales of tourism-oriented goods and services" are those
44 sales by businesses registered with the department of revenue under the following SIC Codes:

- 45 (1) SIC Code 5811;
46 (2) SIC Code 5812;
47 (3) SIC Code 5813;
48 (4) SIC Code 7010;

49 ~~(5) SIC Code 7020;~~
50 ~~(6) SIC Code 7030;~~
51 ~~(7) SIC Code 7033;~~
52 ~~(8) SIC Code 7041;~~
53 ~~(9) SIC Code 7920;~~
54 ~~(10) SIC Code 7940;~~
55 ~~(11) SIC Code 7990;~~
56 ~~(12) SIC Code 7991;~~
57 ~~(13) SIC Code 7992;~~
58 ~~(14) SIC Code 7996;~~
59 ~~(15) SIC Code 7998;~~
60 ~~(16) SIC Code 7999; and~~
61 ~~(17) SIC Code 8420.~~

62 ~~5.]~~ Prior to each appropriation from the division of tourism supplemental revenue
63 fund, the division of tourism shall present to the **special** committee on tourism~~[-recreational~~
64 ~~and cultural affairs]~~ of the house of representatives and to the ~~[transportation and tourism]~~
65 **economic and workforce development** committee of the senate, or their successors, a
66 promotional marketing strategy including, but not limited to, targeted markets, duration of
67 market plans, ensuing market strategies, and the actual and estimated investment return, if
68 any, resulting therefrom.

69 ~~[6. This section shall become effective July 1, 1994. This section shall expire June 30,~~
70 ~~2020.]~~

**620.471. 1. The following trails are hereby recognized as "Historic Legacy Trails
2 of Missouri":**

- 3 **(1) Lewis and Clark trail;**
- 4 **(2) Mark Twain legacy trail;**
- 5 **(3) Route 66 legacy trail;**
- 6 **(4) U.S. Grant trail;**
- 7 **(5) Pony express trail;**
- 8 **(6) Oregon legacy trail;**
- 9 **(7) Heritage alliance;**
- 10 **(8) Way of American genius legacy trail;**
- 11 **(9) African civil rights legacy trail;**
- 12 **(10) Katy legacy trail;**
- 13 **(11) Harry Truman heritage legacy trail;**
- 14 **(12) Rock Island legacy trail;**
- 15 **(13) Trail of Tears;**

- 16 **(14) Boone's Lick trail;**
- 17 **(15) Santa Fe trail;**
- 18 **(16) Mina Sauk trail;**
- 19 **(17) Taum Sauk highpoint trail;**
- 20 **(18) Ozark trail;**
- 21 **(19) Caudill trail;**
- 22 **(20) Butterfield overland national historic trail;**
- 23 **(21) Honey War trail;**
- 24 **(22) California national historic trail;**
- 25 **(23) Osage legacy trail;**
- 26 **(24) Mississippi greenway;**
- 27 **(25) Mississippi river trail;**
- 28 **(26) Mississippi river water trail;**
- 29 **(27) American discovery trails;**
- 30 **(28) U.S. bike route 66; and**
- 31 **(29) Potawatomi trail of death.**

32 **2. Subject to appropriation, the department of economic development shall place**
33 **at least two signs along each trail, one of which shall be at the beginning, denoting the**
34 **trail's status as a historic legacy trail. For a trail not wholly contained within the state,**
35 **the department of economic development shall place signs at the department's**
36 **discretion.**

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