

SS SCS SB 80 -- SPORTS

SPONSOR: Gregory (21)

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Legislative Review by a vote of 5 to 1. Voted "Do Pass" by the Standing Committee on Rules-Administrative by a vote of 6 to 1.

This bill creates and modifies provisions relating to sports.

#### SPORTS COMPLEX AUTHORITIES (Section 67.646)

This bill authorizes Clay County to establish a "County Sports Complex Authority", for the purpose of developing, maintaining, or operating within its jurisdiction sports, convention, exhibition, or trade facilities. The authority must consist of five commissioners to be appointed by the Governor from a panel of nine candidates submitted by the county commission. Commissioners must serve five-year terms, as described in the bill. The authority will have the same powers as other county sports complex authorities, as provided in current law.

The county is authorized to establish a "Convention and Sports Complex Fund", which must be separate from the general funds of the county. The General Assembly can annually appropriate an amount not to exceed \$3 million into the Fund, provided that the county or the authority has entered into a contract or lease with a professional sports team on or after January 1, 2026. In order to receive appropriations of state money pursuant to the bill, the county must enact ordinances for the purchase of goods and services and for construction of capital improvements administered by the authority, and will commence paying into the Fund an amount sufficient for the county to contribute at least \$3 million per calendar year. In no case will appropriations of State money exceed the amounts contributed by the county into the Fund.

The county must submit an annual report to the General Assembly, as provided in the bill.

This provision is similar to SB 713 (2025).

#### CONVENTION AND SPORTS FACILITY AUTHORITIES (Section 67.1157)

Current law authorizes St. Charles County to establish the St. Charles County Convention and Sports Facilities Authority for the purpose of constructing, operating, and maintaining convention, visitor, and sports facilities. This bill authorizes the authority to designate a project area for the acquisition, planning,

construction, equipping, operation, maintenance, repair, extension, and improvement of a regional sports facility intended to provide year-round sports opportunities and draw participants from outside of the State.

Project areas designated by the authority will be eligible to receive 50% of the incremental increase in State general revenue sales taxes generated by activity located within the project area. A project area will not be eligible for such new State revenues unless the authority imposes the maximum transient guest tax rate allowable by current law.

The Department of Economic Development and the Commissioner of the Office of Administration must jointly evaluate applications for new state revenues, and such revenues will not be distributed until certain conditions are met, as described in the bill.

The total amount of new State revenues that can be appropriated pursuant to the bill in any given year must not exceed \$10 million, and no single project will receive an annual appropriation in excess of \$5 million.

The provision is similar to SB 676 (2025).

#### TAX CREDITS FOR CERTAIN SPORTING EVENTS (Sections 67.3000 and 67.3005)

Current law authorizes a tax credit for costs incurred relating to the conduct of amateur and collegiate sporting events. This bill modifies such tax credit by requiring certified sponsors to be active members of the Sports Events and Tourism Association, rather than of the National Association of Sports Commissions.

This bill also removes the definition of "eligible costs" and bases the amount of the tax credit on either the number of admission tickets sold, or the number of registered participants.

The bill requires an applicant to submit a ticket sales or box office statement, or a list of registered participants, rather than documentation of eligible costs.

The amount of the tax credit must be equal to either \$6 for every admission ticket sold, rather than \$5, or \$12 for every registered participant, rather than \$10. The Department of Revenue must issue a refund of the tax credit within 90 days of the applicant's submission of a valid tax credit certificate, even prior to the close of the tax year for which the tax credits are issued.

Current law limits the total annual amount of tax credits to \$3 million, with a limit of \$2.7 million for events held in Jackson County or St. Louis City. This bill increases such limits to \$6 million and \$5.5 million, respectively.

This bill extends the sunset on the tax credit from August 28, 2025, to August 28, 2032.

Current law also authorizes a tax credit in the amount of 50% of an eligible donation made to a certified sponsor or local organizing committee, with the total annual amount of such tax credits limited to \$10 million. This bill reduces such allowable annual amount of tax credits to \$500,000. This bill also extends the sunset on such tax credit from August 28, 2025, to August 28, 2032.

Certain provisions of this bill will become effective on July 1, 2026.

These provisions are similar to SCS SB 184 (2025), SCS SB 1036 (2024) SCS HCS HB 1483 (2024), and HCS HB 1935 (2024).

#### COMPENSATION OF STUDENT ATHLETES (Section 167.750 and 173.280)

This bill modifies provisions of current law authorizing a high school athlete to earn or attempt to earn compensation for the use of his or her name, image, likeness rights, or athletic reputation, under certain conditions, by transferring such provisions to a different section of law.

This provision is similar to HB 2562 (2024).

PROPOSERS: Supporters say that local officials are trying to ensure that they are working the best they can with the State and with the municipalities to keep the sports teams in the State, and this could allow the local officials another tool to be the most help possible in order to retain such teams. Additionally, the tax credits described in the bill have supported communities across the State to bring sports and other recreational events and activities, thus generating jobs, tourism and hospitality industries, and showcasing the State at its best.

Testifying in person for the bill were Senator Gregory; Tim Ryan, St. Louis Sports Commission; St. Charles County Convention and Sports Facilities Authority, Greater St. Louis, Inc. ; and Jerry Nolte, Clay County Commission.

OPPOSERS: There was no opposition voiced to the committee.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.