

JOURNAL OF THE HOUSE

Second Regular Session, 103rd General Assembly

SIXTY-NINTH DAY, WEDNESDAY, MAY 13, 2026

The House met pursuant to adjournment.

Speaker Patterson in the Chair.

Prayer by Reverend Monsignor Robert A. Kurwicky, Chaplain.

The ways of the Lord are right and the just shall walk in them. (Hosea 14:9)

O God, whose spirit supports us in every endeavor and whose strength sustains us as we work for the benefit of our fellow citizens, bless us with a realization of Your presence as we begin another day, and enable us to walk in the way of Your commandments and to live in the spirit of honor and charity.

You have brought us here at this time to be totally dedicated to the good of all. Help us to maintain our freedoms in the spirit of justice and peace. Save our State from any tears. Guide our citizens, that they may seek the path that produces more unity and promotes greater mutual understanding and happiness.

So strengthen the Senate and us, that we may walk with You as we make decisions and carry responsibilities. Together may we and our people endeavor, by honorable service and humble spirits, to bring prosperity to our cities and to our farms.

And the House says, "Amen!"

The Pledge of Allegiance to the flag was led by Chase Hensley and Victoria Rivera.

The Speaker appointed the following to act as an Honorary Page for the Day, to serve without compensation: Declan Vidal.

The Journal of the sixty-eighth day was approved as printed by the following vote:

AYES: 123

Allen	Anderson	Banderman	Barnes	Billington
Black	Boggs	Boyko	Bromley	Brown
Bush	Busick	Butz	Byrnes	Casteel
Caton	Christ	Christensen	Clemens	Coleman
Collins	Cook	Crossley	Davidson	Davis
Dolan	Douglas	Durnell	Elliott	Falkner
Farnan	Fogle	Fowler	Fuchs	Gragg
Griffith	Haden	Hales	Haley	Harbison
Hausman	Hein	Hewkin	Hinman	Hovis
Hruza	Hurlbert	Ingle	Irwin	Jacobs
Jamison	Jobe	Johnson	Jones 12	Jones 88
Jordan	Justus	Kalberloh	Kelley	Kimble

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Knight	Laubinger	Lewis	Loy	Lucas
Mackey	Mansur	Martin	Mayhew	McGaugh
McGill	Meirath	Miller	Mosley	Murray
Myers	Nolte	Oehlerking	Overcast	Owen
Parker	Perkins	Plank	Pollitt	Pouche
Price	Proudie	Reedy	Reuter	Riley
Roberts	Rush	Sassmann	Schmidt	Schulte
Seitz	Self	Shields	Simmons	Smith 68
Steinhoff	Steinmetz	Steinmeyer	Stinnett	Strickler
Taylor 48	Taylor 84	Thomas	Titus	Veit
Vernetti	Violet	Voss	Warwick	Weber
Wellenkamp	West	Whaley	Wilson	Wolfen
Wright	Young	Mr. Speaker		

NOES: 000

PRESENT: 003

Dean	Fountain Henderson	Terry
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ABSENT WITH LEAVE: 032

Amato	Appelbaum	Aune	Bosley	Boykin
Burton	Chappell	Costlow	Cupps	Deaton
Diehl	Doll	Ealy	Gallick	Hardwick
Keathley	Matthiesen	Murphy	Peters	Phelps
Reed	Riggs	Sharp 37	Sharpe 4	Smith 46
Smith 74	Thompson	Van Schoiack	Walsh Moore	Williams
Woods	Zimmermann			

VACANCIES: 005

Representative Proudie assumed the Chair.

MESSAGES FROM THE SENATE

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed **SS SCS HCS HB 2508** entitled:

An act to repeal sections 347.048, 347.143, and 347.186, RSMo, and to enact in lieu thereof four new sections relating to entities regulated by the secretary of state, with a severability clause.

In which the concurrence of the House is respectfully requested.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed **SS#2 SCS HS HB 2576** entitled:

An act to repeal section 9.289 as enacted by house bill no. 1738, one hundred first general assembly, second regular session, and section 9.289 as enacted by house bill no. 2627, one hundred first general assembly, second regular session, and to enact in lieu thereof fifty new sections relating to state designations.

In which the concurrence of the House is respectfully requested.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed **HCS HB 2819**.

Speaker Patterson resumed the Chair.

COMMITTEE REPORTS

Committee on Fiscal Review, Chairman Murphy reporting:

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **HCS HBs 1839, 2921 & 3015, with Senate Amendment No. 1**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (8): Casteel, Cupps, Fogle, Gragg, Hein, Mayhew, Murphy and Pouche

Noes (0)

Absent (0)

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **CCR SS HCS HB 2596, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (8): Casteel, Cupps, Fogle, Gragg, Hein, Mayhew, Murphy and Pouche

Noes (0)

Absent (0)

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **CCR HCS SS SB 975, as amended**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (7): Casteel, Fogle, Gragg, Hein, Mayhew, Murphy and Pouche

Noes (1): Cupps

Absent (0)

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **SS#2 SB 999**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (6): Casteel, Cupps, Gragg, Mayhew, Murphy and Pouche

Noes (2): Fogle and Hein

Absent (0)

HOUSE BILLS WITH SENATE AMENDMENTS

HCS HBs 1839, 2921 & 3015, with Senate Amendment No. 1, relating to age verification on adult websites, was taken up by Representative Gallick.

On motion of Representative Gallick, the House concurred in **Senate Amendment No. 1** to **HCS HBs 1839, 2921 & 3015** by the following vote:

AYES: 104

Allen	Amato	Anderson	Banderman	Billington
Black	Boggs	Bromley	Bush	Byrnes
Casteel	Caton	Christ	Christensen	Coleman
Cook	Davidson	Deaton	Diehl	Dolan
Durnell	Elliott	Falkner	Farnan	Fountain Henderson
Fowler	Gallick	Gragg	Griffith	Haden
Haley	Harbison	Hausman	Hein	Hewkin
Hinman	Hovis	Hruza	Hurlbert	Irwin
Jacobs	Jamison	Jobe	Jones 12	Jones 88
Justus	Kalberloh	Keathley	Kelley	Knight
Laubinger	Lewis	Loy	Lucas	Martin
Mayhew	McGaugh	McGirl	Meirath	Miller
Murphy	Myers	Nolte	Oehlerking	Overcast
Owen	Parker	Perkins	Peters	Phelps
Pollitt	Pouche	Proudie	Reedy	Reuter
Riley	Sassmann	Schmidt	Schulte	Seitz
Self	Shields	Simmons	Smith 46	Steinhoff
Steinmeyer	Stinnett	Strickler	Taylor 48	Terry
Thompson	Titus	Van Schoiack	Veit	Verneti
Violet	Voss	Warwick	Wellenkamp	Whaley
Williams	Wilson	Wright	Mr. Speaker	

NOES: 030

Aune	Barnes	Bosley	Boyko	Butz
Chappell	Crossley	Cupps	Davis	Dean
Doll	Douglas	Fogle	Fuchs	Hales
Ingle	Jordan	Kimble	Mackey	Matthiesen
Mosley	Price	Reed	Taylor 84	Thomas
Walsh Moore	Weber	West	Wolfen	Woods

PRESENT: 011

Boykin	Burton	Johnson	Mansur	Murray
Plank	Rush	Smith 68	Smith 74	Steinmetz
Young				

ABSENT WITH LEAVE: 013

Appelbaum	Brown	Busick	Clemens	Collins
Costlow	Ealy	Hardwick	Riggs	Roberts
Sharp 37	Sharpe 4	Zimmermann		

VACANCIES: 005

On motion of Representative Gallick, **HCS HBs 1839, 2921 & 3015, as amended**, was truly agreed to and finally passed by the following vote:

AYES: 112

Allen	Amato	Banderman	Billington	Black
Boggs	Boyko	Bromley	Bush	Busick
Byrnes	Casteel	Caton	Christ	Christensen
Coleman	Cook	Costlow	Davidson	Deaton
Diehl	Dolan	Durnell	Elliott	Falkner
Farnan	Fountain Henderson	Fowler	Gallick	Gragg
Griffith	Haden	Haley	Harbison	Hausman
Hein	Hewkin	Hinman	Hovis	Hruza
Hurlbert	Irwin	Jacobs	Jamison	Jobe
Jones 12	Jones 88	Jordan	Justus	Keathley
Kelley	Knight	Laubinger	Lewis	Loy
Lucas	Mansur	Martin	Matthiesen	Mayhew
McGaugh	McGill	Meirath	Miller	Mosley
Murphy	Myers	Nolte	Oehlerking	Overcast
Owen	Parker	Perkins	Peters	Phelps
Pollitt	Pouche	Proudie	Reedy	Reuter
Riggs	Riley	Roberts	Sassmann	Schmidt
Schulte	Seitz	Self	Shields	Simmons
Smith 46	Steinhoff	Steinmeyer	Stinnett	Strickler
Taylor 48	Terry	Thompson	Titus	Van Schoiack
Veit	Vernetti	Violet	Voss	Warwick
Wellenkamp	Whaley	Williams	Wilson	Wright
Young	Mr. Speaker			

NOES: 025

Aune	Barnes	Bosley	Butz	Chappell
Crossley	Cupps	Davis	Dean	Doll
Fogle	Fuchs	Hales	Ingle	Kimble
Mackey	Price	Reed	Taylor 84	Thomas
Walsh Moore	Weber	West	Wolfen	Woods

PRESENT: 011

Anderson	Boykin	Burton	Douglas	Johnson
Murray	Plank	Rush	Smith 68	Smith 74
Steinmetz				

ABSENT WITH LEAVE: 010

Appelbaum	Brown	Clemens	Collins	Ealy
Hardwick	Kalberloh	Sharp 37	Sharpe 4	Zimmermann

VACANCIES: 005

Speaker Patterson declared the bill passed.

BILLS IN CONFERENCE

CCR SS HCS HB 2596, as amended, relating to health benefit plans, was taken up by Representative McGaugh.

Representative McGaugh moved that the House conferees be allowed to exceed the differences on **SS HCS HB 2596, as amended**, in Section 1.

Which motion was adopted.

On motion of Representative McGaugh, **CCR SS HCS HB 2596, as amended**, was adopted by the following vote:

AYES: 120

Allen	Amato	Anderson	Aune	Banderman
Barnes	Billington	Black	Bosley	Boykin
Boyko	Bromley	Burton	Bush	Busick
Butz	Byrnes	Casteel	Caton	Chappell
Christ	Clemens	Collins	Cook	Crossley
Dean	Diehl	Dolan	Doll	Douglas
Falkner	Farnan	Fogle	Fountain Henderson	Fowler
Fuchs	Gallick	Griffith	Haden	Hales
Haley	Harbison	Hausman	Hein	Hewkin
Hinman	Hovis	Hruza	Hurlbert	Ingle
Irwin	Jacobs	Jamison	Jobe	Johnson
Jones 12	Justus	Kalberloh	Kelley	Kimble
Knight	Lewis	Lucas	Mackey	Mansur
Martin	Matthiesen	Mayhew	McGaugh	McGill
Miller	Murphy	Myers	Nolte	Oehlerking
Owen	Parker	Peters	Phelps	Plank
Pollitt	Pouche	Price	Proudie	Reed
Reedy	Reuter	Riggs	Riley	Roberts
Rush	Sassmann	Schulte	Shields	Smith 46
Smith 68	Smith 74	Steinhoff	Steinmetz	Steinmeyer
Stinnett	Strickler	Taylor 84	Terry	Thomas
Thompson	Van Schoiack	Veit	Violet	Voss
Walsh Moore	Warwick	Weber	Wellenkamp	Williams
Wilson	Woods	Young	Zimmermann	Mr. Speaker

NOES: 026

Christensen	Coleman	Costlow	Cupps	Davis
Deaton	Durnell	Elliott	Gragg	Jones 88
Jordan	Laubinger	Loy	Meirath	Overcast
Perkins	Schmidt	Seitz	Self	Taylor 48
Titus	Verneti	West	Whaley	Wolfen
Wright				

PRESENT: 000

ABSENT WITH LEAVE: 012

Appelbaum	Boggs	Brown	Davidson	Ealy
Hardwick	Keathley	Mosley	Murray	Sharp 37
Sharpe 4	Simmons			

VACANCIES: 005

On motion of Representative McGaugh, **CCS SS HCS HB 2596** was read the third time and passed by the following vote:

AYES: 119

Allen	Amato	Anderson	Aune	Banderman
Barnes	Black	Bosley	Boykin	Boyko
Bromley	Burton	Bush	Busick	Butz
Byrnes	Casteel	Caton	Chappell	Christ
Clemens	Collins	Cook	Crossley	Dean
Diehl	Dolan	Doll	Douglas	Falkner
Farnan	Fogle	Fountain Henderson	Fowler	Fuchs
Gallick	Griffith	Haden	Hales	Haley
Harbison	Hausman	Hein	Hewkin	Hinman
Hovis	Hruza	Hurlbert	Ingle	Irwin
Jacobs	Jamison	Jobe	Johnson	Jones 12
Justus	Kalberloh	Kimble	Knight	Lewis
Lucas	Mackey	Mansur	Martin	Matthiesen
Mayhew	McGaugh	McGirl	Miller	Murphy
Myers	Nolte	Oehlerking	Owen	Parker
Peters	Phelps	Plank	Pollitt	Pouche
Price	Proudie	Reed	Reedy	Reuter
Riggs	Riley	Roberts	Rush	Sassmann
Schulte	Shields	Smith 46	Smith 68	Smith 74
Steinhoff	Steinmetz	Steinmeyer	Stinnett	Strickler
Taylor 48	Taylor 84	Terry	Thomas	Thompson
Van Schoiack	Veit	Violet	Voss	Walsh Moore
Warwick	Weber	Wellenkamp	Williams	Wilson
Woods	Young	Zimmermann	Mr. Speaker	

NOES: 027

Billington	Christensen	Coleman	Costlow	Cupps
Davis	Deaton	Durnell	Elliott	Gragg
Jones 88	Jordan	Kelley	Laubinger	Loy
Meirath	Overcast	Perkins	Schmidt	Seitz
Self	Titus	Verneti	West	Whaley
Wolfen	Wright			

PRESENT: 000

ABSENT WITH LEAVE: 012

Appelbaum	Boggs	Brown	Davidson	Ealy
Hardwick	Keathley	Mosley	Murray	Sharp 37
Sharpe 4	Simmons			

VACANCIES: 005

Speaker Patterson declared the bill passed.

THIRD READING OF SENATE BILLS - INFORMAL

SS SCS SB 905, relating to a training program for Missouri rangers, was taken up by Representative Jones (12).

On motion of Representative Jones (12), the title of **SS SCS SB 905** was agreed to.

Representative Jones (12) offered **House Amendment No. 1.**

House Amendment No. 1

AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 905, Page 2, Section 590.1300, Lines 33-39, by deleting all of said lines and inserting in lieu thereof the following:

"3. The arrest powers granted to any person who successfully completes the Missouri ranger training program shall be limited to:

- (1) Missouri rangers who are actively employed by the school or school district;**
- (2) Any property or premises owned, leased, rented, or possessed by the school or school district, including any school bus owned, operated, or contracted for in service on behalf of the district while involved in school activities; and**
- (3) Offenses established under chapter 571 and any offense under section 569.140 or 569.155 involving school property.**

The provisions of this subsection shall not apply to any person who is an active law enforcement officer."; and

Further amend said bill and section, Page 4, Lines 90-97, by deleting all of said lines and inserting in lieu thereof the following:

"10. (1) Notwithstanding the provisions of subsections 6 and 7 of section 160.665, subdivision (10) of subsection 1 of section 571.030, subdivision (10) of subsection 1 of section 571.107, or any other provision of law to the contrary, a Missouri ranger may, if authorized by the hiring school or school district, carry a firearm or firearms, whether loaded or unloaded, or any other weapon readily capable of lethal use into the school, onto any school bus owned, operated, or contracted for by the school or school district, or onto any property or premises owned, leased, rented, or possessed by the school or school district;

(2) It shall be the decision of the hiring school or school district whether a ranger shall carry a firearm or firearms or any other weapon readily capable of lethal use as provided in subdivision (1) of this subsection while on duty, which type of firearm or firearms or any other weapon the ranger shall carry, and whether the firearm, firearms, or weapons shall be concealed;

(3) Each ranger shall use a level three retention holster if open carrying a pistol while on duty.

11. For the purposes of liability and workers' compensation only, Missouri rangers shall be considered employees of the school or school district that hires them. All other benefits for which an employee of the school or school district may be eligible, such as health and retirement benefits, may be offered to the ranger at the discretion of the school or school district. Rangers employed by a school or school district may be compensated as full- or part-time employees, or on a volunteer basis without compensation. Qualified immunity and the public duty rule shall apply to the provisions of this section as interpreted by the federal and state courts."; and

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

Representative Riley moved the previous question.

Which motion was adopted by the following vote:

AYES: 096

Allen	Amato	Banderman	Billington	Black
Brown	Busick	Byrnes	Casteel	Caton
Chappell	Christ	Christensen	Coleman	Cook
Costlow	Cupps	Davis	Deaton	Diehl
Dolan	Durnell	Elliott	Falkner	Farnan
Fowler	Gallick	Gragg	Griffith	Haden
Haley	Harbison	Hausman	Hewkin	Hinman

Hovis	Hruza	Hurlbert	Irwin	Jones 12
Jones 88	Jordan	Kalberloh	Keathley	Kelley
Knight	Laubinger	Lewis	Loy	Lucas
Martin	Matthiesen	Mayhew	McGaugh	McGill
Meirath	Miller	Murphy	Myers	Nolte
Oehlerking	Overcast	Owen	Parker	Perkins
Peters	Phelps	Pollitt	Reedy	Reuter
Riggs	Riley	Schmidt	Schulte	Seitz
Self	Shields	Simmons	Steinmeyer	Stinnett
Taylor 48	Thompson	Titus	Van Schoiack	Veit
Vernetti	Violet	Warwick	Wellenkamp	West
Whaley	Williams	Wilson	Wolfen	Wright
Mr. Speaker				

NOES: 046

Anderson	Aune	Barnes	Bosley	Boykin
Boyko	Burton	Bush	Butz	Clemens
Collins	Crossley	Dean	Doll	Douglas
Fogle	Fountain Henderson	Fuchs	Hales	Hein
Ingle	Jacobs	Jobe	Johnson	Kimble
Mackey	Mansur	Mosley	Murray	Plank
Price	Proudie	Reed	Rush	Smith 46
Smith 68	Smith 74	Steinhoff	Steinmetz	Strickler
Taylor 84	Thomas	Walsh Moore	Weber	Young
Zimmermann				

PRESENT: 000

ABSENT WITH LEAVE: 016

Appelbaum	Boggs	Bromley	Davidson	Ealy
Hardwick	Jamison	Justus	Pouche	Roberts
Sassmann	Sharp 37	Sharpe 4	Terry	Voss
Woods				

VACANCIES: 005

On motion of Representative Jones (12), **House Amendment No. 1** was adopted.

Speaker Pro Tem Perkins assumed the Chair.

On motion of Representative Jones (12), **SS SCS SB 905, as amended**, was read the third time and passed by the following vote:

AYES: 098

Allen	Amato	Banderman	Billington	Black
Bromley	Busick	Byrnes	Casteel	Caton
Chappell	Christ	Christensen	Coleman	Cook
Costlow	Cupps	Davidson	Davis	Diehl
Dolan	Durnell	Elliott	Falkner	Farnan
Fowler	Gallick	Gragg	Haden	Haley
Harbison	Hausman	Hewkin	Hinman	Hovis
Hruza	Hurlbert	Irwin	Jones 12	Jones 88

Jordan	Kalberloh	Keathley	Kelley	Laubinger
Lewis	Loy	Lucas	Martin	Matthiesen
Mayhew	McGaugh	McGill	Meirath	Miller
Murphy	Myers	Nolte	Oehlerking	Overcast
Owen	Parker	Perkins	Peters	Phelps
Pollitt	Pouche	Reedy	Reuter	Riggs
Riley	Roberts	Sassmann	Schmidt	Schulte
Seitz	Self	Sharpe 4	Shields	Simmons
Steinmeyer	Stinnett	Taylor 48	Titus	Van Schoiack
Veit	Vernetti	Violet	Voss	Warwick
Wellenkamp	West	Whaley	Williams	Wilson
Wolfen	Wright	Mr. Speaker		

NOES: 048

Anderson	Aune	Barnes	Bosley	Boykin
Boyko	Burton	Bush	Butz	Clemens
Collins	Crossley	Dean	Doll	Douglas
Fogle	Fountain Henderson	Fuchs	Hales	Hein
Ingle	Jacobs	Jobe	Johnson	Kimble
Mackey	Mansur	Mosley	Murray	Plank
Price	Proudie	Reed	Rush	Smith 46
Smith 68	Smith 74	Steinhoff	Steinmetz	Strickler
Taylor 84	Terry	Thomas	Walsh Moore	Weber
Woods	Young	Zimmermann		

PRESENT: 000

ABSENT WITH LEAVE: 012

Appelbaum	Boggs	Brown	Deaton	Ealy
Griffith	Hardwick	Jamison	Justus	Knight
Sharp 37	Thompson			

VACANCIES: 005

Speaker Pro Tem Perkins declared the bill passed.

HCS SB 994, relating to income tax, was taken up by Representative Laubinger.

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

House Amendment No. 1

AMEND House Committee Substitute for Senate Bill No. 994, Page 1, In the Title, Line 3, by deleting the words "income tax" and inserting in lieu thereof the word "taxation"; and

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

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

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

House Amendment No. 2

AMEND House Committee Substitute for Senate Bill No. 994, Page 1, Section A, Line 3, by inserting after said section and line the following:

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

- (1) "Local food pantry", any food pantry that is:
 - (a) Exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and
 - (b) Distributing emergency food supplies to Missouri low-income people who would otherwise not have access to food supplies in the area in which the taxpayer claiming the tax credit under this section resides;
- (2) "Local homeless shelter", any homeless shelter that is:
 - (a) Exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and
 - (b) Providing temporary living arrangements, in the area in which the taxpayer claiming the tax credit under this section resides, for individuals and families who otherwise lack a fixed, regular, and adequate nighttime residence and lack the resources or support networks to obtain other permanent housing;
- (3) "Local soup kitchen", any soup kitchen that is:
 - (a) Exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and
 - (b) Providing prepared meals through an established congregate feeding operation to needy, low-income persons including, but not limited to, homeless persons in the area in which the taxpayer claiming the tax credit under this section resides;
- (4) "Taxpayer", an individual, a firm, a partner in a firm, corporation, or a shareholder in an S corporation doing business in this state and subject to the state income tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265.

2. (1) Beginning on March 29, 2013, any donation of cash or food made to a local food pantry on or after January 1, 2013, unless such food is donated after the food's expiration date, shall be eligible for tax credits as provided by this section.

(2) Beginning on August 28, 2018, any donation of cash or food made to a local soup kitchen or local homeless shelter on or after January 1, 2018, unless such food is donated after the food's expiration date, shall be eligible for a tax credit as provided under this section.

(3) Any taxpayer who makes a donation that is eligible for a tax credit under this section shall be allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the value of the donations made to the extent such amounts that have been subtracted from federal adjusted gross income or federal taxable income are added back in the determination of Missouri adjusted gross income or Missouri taxable income before the credit can be claimed. Each taxpayer claiming a tax credit under this section shall file an affidavit with the income tax return verifying the amount of their contributions. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year that the credit is claimed and shall not exceed two thousand five hundred dollars per taxpayer claiming the credit. 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 three subsequent tax years. No tax credit granted under this section shall be transferred, sold, or assigned. No taxpayer shall be eligible to receive a credit pursuant to this section if such taxpayer employs persons who are not authorized to work in the United States under federal law. No taxpayer shall be able to claim more than one credit under this section for a single donation.

3. The cumulative amount of tax credits under this section which may be allocated to all taxpayers contributing to a local food pantry, local soup kitchen, or local homeless shelter in any one fiscal year shall not exceed one million seven hundred fifty thousand dollars. The director of revenue shall establish a procedure by which the cumulative amount of tax credits is apportioned among all taxpayers claiming the credit by April fifteenth of the fiscal year in which the tax credit is claimed. To the maximum extent possible, the director of revenue shall establish the procedure described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

4. Any local food pantry, local soup kitchen, or local homeless shelter may accept or reject any donation of food made under this section for any reason. For purposes of this section, any donations of food accepted by a local food pantry, local soup kitchen, or local homeless shelter shall be valued at fair market value, or at wholesale value if the taxpayer making the donation of food is a retail grocery store, food broker, wholesaler, or restaurant.

5. The department of revenue 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, 2007, shall be invalid and void.

6. Under section 23.253 of the Missouri sunset act:

(1) The program authorized under this section shall be reauthorized as of August 28, ~~[2018]~~ **2026**, and shall expire on December 31, ~~[2026]~~ **2032**, unless reauthorized by the general assembly; and

(2) 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

(3) 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."; and

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

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

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

House Amendment No. 3

AMEND House Committee Substitute for Senate Bill No. 994, Page 4, Section 143.121, Line 108, by deleting all of said line and inserting in lieu thereof the following:

"pay, and annual training (AT) pay;"; and

Further amend said bill and section, Page 6, Line 199, by deleting the phrase "a taxpayer" and inserting in lieu thereof the phrase "~~[a taxpayer]~~ **an individual**"; and

Further amend said bill and section, Page 7, Line 221, by deleting said line and inserting in lieu thereof the following:

"(2) (a) [~~In addition to all other subsections authorized in this section,~~] To the extent not otherwise deducted or subtracted under any other provision of this chapter a taxpayer who"; and

Further amend said bill, page, and section, Line 225, by deleting the word "paragraph" and inserting in lieu thereof the following:

"~~[paragraph]~~ paragraphs (a) and"; and

Further amend said bill and section, Page 8, Line 244, by deleting said line and inserting in lieu thereof the following:

"(3) (a) [~~In addition to all other subsections authorized in this section,~~] To the extent not otherwise deducted or subtracted under any other provision of this chapter a taxpayer who"; and

Further amend said bill, page, and section, Line 249, by deleting the phrase "limitation in paragraph" and inserting in lieu thereof the following:

"~~[limitation in paragraph]~~ limitations in paragraphs (a) and"; and

Further amend said bill, page, and section, Line 256, by deleting said line and inserting in lieu thereof the following:

"(4) (a) ~~[In addition to all other subsections authorized in this section,]~~ **To the extent not otherwise deducted or subtracted under any other provision of this chapter** a taxpayer who"; and

Further amend said bill, page, and section, Line 261, by deleting the phrase "limitation in paragraph" and inserting in lieu thereof the following:

~~"[limitation in paragraph]~~ **limitations in paragraphs (a) and"**; and

Further amend said bill, page, and section, Lines 267-268, by deleting the phrase "a taxpayer" and inserting in lieu thereof the phrase "~~a taxpayer~~ **an individual**"; and

Further amend said bill, Pages 8-9, Section 143.511, Lines 1-11, by deleting all of said lines and inserting in lieu of the following:

"143.511. **Individual income tax, corporate income tax, and fiduciary** income tax returns required by sections ~~[143.011 to 143.996]~~ **this chapter** shall be filed on or before the ~~[fifteenth day of the fourth month following the close of the taxpayer's taxable year except where the taxpayer is an exempt organization. Exempt organizations shall have the same due date as set by the Internal Revenue Code of 1986, as amended]~~ **date prescribed for the filing of the corresponding federal income tax return by 26 U.S.C. section 6072. Missouri S corporation returns and partnership returns shall be filed on or before the fifteenth day of the fourth month following the close of the S corporation's or partnership's tax year. Composite returns and affected business entity tax returns shall be filed on the date prescribed by regulation of the director of revenue.** A person required to make and file a return under sections ~~[143.011 to 143.996]~~ **this chapter** shall, without assessment, notice, or demand, pay any tax due thereon to the director of revenue on or before the date fixed for filing such return (determined without regard to any extension of time for filing the return). The director of revenue shall prescribe by regulation **or instruction** the place for filing any return, declaration, statement, or other document required pursuant to this chapter and for the payment of any tax."; and

Further amend said bill, Page 10, Section 143.621, Line 8, by inserting after the word "**found**" the phrase "**by the director of revenue**"; and

Further amend said bill, page, and section, Line 12, by inserting after the phrase "**provided in**" the phrase "**, and subject to the limitations of,**"; and

Further amend said bill, Pages 10-11, Section 143.971, Lines 1-17, by deleting all of said section and lines; and

Further amend said bill, Page 12, Section 143.175, Line 34, by inserting after all of said section and line the following:

~~"[143.971. 1. The director of revenue may prescribe the form and contents of any return or other document required to be filed under the provisions of sections 143.011 to 143.996.~~

~~————— 2. The director of revenue for the purpose of ascertaining the correctness of any return, or for the purpose of making an estimate of taxable income of any person, shall have power to examine or to cause to have examined, by any agent or representative designated by him for that purpose, any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take testimony and require proof material for his information, with power to administer oaths to such person or persons.~~

~~————— 3. Reports and returns required to be filed under sections 143.011 to 143.996 shall be preserved for four years and thereafter until the director of revenue orders them to be destroyed.]"~~; and

Further amend said bill and page, Section B, Line 2, by deleting the phrase "143.174 and 143.175" and inserting in lieu thereof the following:

"143.174, 143.175, and 143.971"; and

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

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

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

House Amendment No. 4

AMEND House Committee Substitute for Senate Bill No. 994, Page 11, Section 143.971, Line 17, by inserting after all of said section and line the following:

"290.500. As used in sections 290.500 to 290.530, the following words and phrases mean:

(1) "Agriculture", farming and all its branches including, but not limited to, the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural commodities, the raising of livestock, fish and other marine life, bees, fur-bearing animals or poultry and any practices performed by a farmer or on a farm as an incident to or in conjunction with farming operations, including preparation for market, delivery to storage or to market or to carriers for transportation to market;

(2) "Director", the director of the department of labor and industrial relations or his authorized representative;

(3) "Employee", any individual employed by an employer, except that the term "employee" shall not include:

(a) Any individual employed in a bona fide executive, administrative, or professional capacity;

(b) Any individual engaged in the activities of an educational, charitable, religious, or nonprofit organization where the employer-employee relationship does not, in fact, exist or where the services rendered to the organization are on a voluntary basis;

(c) Any individual standing in loco parentis to foster children in their care;

(d) Any individual employed for less than four months in any year in a resident or day camp for children or youth, or any individual employed by an educational conference center operated by an educational, charitable or not-for-profit organization;

(e) Any individual engaged in the activities of an educational organization where employment by the organization is in lieu of the requirement that the individual pay the cost of tuition, housing or other educational fees of the organization or where earnings of the individual employed by the organization are credited toward the payment of the cost of tuition, housing or other educational fees of the organization;

(f) Any individual employed on or about a private residence on an occasional basis for six hours or less on each occasion;

(g) Any handicapped person employed in a sheltered workshop, certified by the department of elementary and secondary education;

(h) Any person employed on a casual basis to provide baby-sitting services;

(i) Any individual employed by an employer subject to the provisions of part A of subtitle IV of title 49, United States Code, 49 U.S.C. §§ 10101 et seq.;

(j) Any individual employed on a casual or intermittent basis as a golf caddy, newsboy, or in a similar occupation;

(k) Any individual whose earnings are derived in whole or in part from sales commissions and whose hours and places of employment are not substantially controlled by the employer;

(l) Any individual who is employed in any government position defined in 29 U.S.C. §§ 203(e)(2)(C)(i)-(ii);

(m) Any individual employed by a retail or service business whose annual gross volume sales made or business done is less than five hundred thousand dollars;

(n) Any individual who is an offender, as defined in section 217.010, who is incarcerated in any correctional facility operated by the department of corrections, including offenders who provide labor or services on the grounds of such correctional facility pursuant to section 217.550;

(o) Any individual described by the provisions of section 29 U.S.C. 213(a) (8);

(p) Any individual who has entered into a contract to play baseball at the minor league level and who is compensated pursuant to the terms of a collective bargaining agreement that expressly provides for wages and working conditions;

(4) "Employer", any person acting directly or indirectly in the interest of an employer in relation to an employee;

(5) "Learner and apprentice", any individual under 20 years of age who has not completed the required training for a particular job. In no event shall the individual be deemed a learner or apprentice in the occupation after three months of training except where the director finds, after investigation, that for the particular occupation a minimum of proficiency cannot be acquired in three months. In no case shall a person be declared to be a learner or apprentice after six months of training for a particular employer or job. Employees of an amusement or recreation business that meets the criteria set out in 29 U.S.C. § 213(a) (3) may be deemed a learner or apprentice for ninety working days. No individual shall be deemed a learner or apprentice solely for the purpose of evading the provisions of sections 290.500 to 290.530;

(6) "Occupation", any occupation, service, trade, business, industry, or branch or group of industries or employment or class of employment in which individuals are gainfully employed;

(7) "Wage", compensation due to an employee by reason of his employment, payable in legal tender of the United States or checks on banks convertible into cash on demand at full face value;

(8) "Person", any individual, partnership, association, corporation, business, business trust, legal representative, or any organized group of persons;

(9) "Man-day", any day during which an employee performs any agricultural labor for not less than one hour."; and

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

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

Representative Thompson offered **House Amendment No. 5**.

House Amendment No. 5

AMEND House Committee Substitute for Senate Bill No. 994, Page 1, Section A, Line 3, by inserting after all of said section and line the following:

"100.260. 1. There are hereby created four special funds, to be known as the "Industrial Development and Reserve Fund", the "Industrial Development Guarantee Fund", the "Export Finance Fund", and the "Jobs Now Fund", into which the following may be deposited as and when received and designated for deposit in one of such funds:

(1) Any moneys appropriated by the general assembly for use by the board in carrying out the powers set forth in sections 100.250 to 100.297;

(2) Any moneys made available through the issuance of revenue bonds under the provisions of sections 100.250 to ~~100.295~~ **100.297**;

(3) Any moneys received from grants or which are given, donated, or contributed to the fund from any source;

(4) Any moneys received in repayment of loans or from application fees, reserve participation fees, guarantee fees and premium payments as provided for under sections 100.250 to 100.297;

(5) Any moneys received as interest on deposits or as income on approved investments of the fund;

(6) Any moneys obtained from the issuance of revenue bonds or notes by the board;

(7) Any moneys that were in the industrial development fund authorized by this section, the economic development reserve authorized by section 620.215, or the industrial revenue bond guarantee fund authorized by section 620.240, respectively, as of September 28, 1985; and

(8) Any moneys obtained from any other available source.

2. The development and reserve fund, the guarantee fund, the jobs now fund, and the export finance fund shall be administered by the board as provided in sections 100.250 to 100.297. Separate accounts may be created within the development and reserve fund and the guarantee fund for moneys specifically appropriated, donated or otherwise received for industrial development purposes. The board may also create such other separate accounts within any of such funds as deemed necessary or appropriate by the board to carry out the duties and purposes of sections 100.250 to 100.297. All such separate accounts may be administered by a corporate trustee on behalf of the

board upon the terms and conditions established by the board.

3. Moneys in the jobs now fund, the development and reserve fund, the guarantee fund, and the export finance fund shall be invested by the board in the manner prescribed by the board and any interest earned on invested moneys shall accrue to the benefit of the respective fund.

4. None of the funds and accounts of the board shall be considered a state fund, and money deposited therein may not be appropriated therefrom, nor shall any money deposited therein be subject to the provisions of section 33.080.

5. The commissioner of administration shall annually calculate the increased amount of revenue to the state treasury due to the provisions of sections 135.155[~~]~~ and 135.286[~~], 135.546, and subsection 7 of section 620.1039,~~] as enacted or modified by this act and shall allocate up to twelve million dollars of such revenue to the jobs now fund.

100.270. The board shall have the power to:

- (1) Sue and be sued in its official name;
- (2) Adopt and use an official seal;
- (3) Confer with agencies of the state and development agencies, and with representatives of business, industry, and labor for the purpose of promoting the economic development of this state;
- (4) Consider and review applications for loans to be made from the development and reserve fund or for loans, bonds or notes to be made by or secured by the development and reserve fund, the guarantee fund, the export finance fund or the infrastructure development fund or any other available money, under sections 100.250 to 100.297, and for grants or loans to be made by or secured by the jobs now fund;
- (5) Enter into agreements with development agencies, borrowers, participating lenders and others to implement any of the provisions of sections 100.250 to 100.297;
- (6) Direct disbursements from the development and reserve fund, the guarantee fund, the export finance fund, the infrastructure development fund, and the jobs now fund as provided in sections 100.250 to 100.297;
- (7) Administer the development and reserve fund, the guarantee fund, the export finance fund, the infrastructure development fund, and the jobs now fund and invest any portion of such funds not required for immediate disbursement in obligations of the United States, or any agency or instrumentality of the United States, in obligations of the state of Missouri and its political subdivisions, in certificates of deposit and time deposits or other obligations of banks and savings and loan associations or in such other obligations as may be prescribed by the board;
- (8) Apply for and accept gifts, grants, appropriations, loans or contributions to the development and reserve fund, the guarantee fund, the export finance fund, the infrastructure development fund, and the jobs now fund from any source, public or private, and enter into contracts or other transactions with any federal or state agency, any development agency, private organization, or any other source in furtherance of the purposes of sections 100.250 to 100.297, and do any and all things necessary in order to avail itself of such aid and cooperation;
- (9) Issue, from time to time, its negotiable revenue bonds or notes in such principal amounts as, in its opinion, shall be necessary to provide sufficient funds for achieving its purposes;
- (10) Establish reserves to secure bonds, notes and loans issued or made by the board, development agencies or participating lenders;
- (11) Make, purchase, or participate in the making or purchase, of loans, bonds, or notes to finance the costs of projects;
- (12) Procure insurance, letters of credit, or other form of credit enhancement, to secure the payment of principal and interest on any loans, bonds or notes or other obligations of the board;
- (13) Purchase, receive, take by grant, gift, devise, bequest or otherwise, lease, or otherwise acquire, own, hold, improve, employ, use and otherwise deal in and with, real or personal property, or any interest therein, wherever situated;
- (14) Sell, convey, lease, exchange, transfer or otherwise dispose of, all or any of its property, or any interest therein, wherever situated;
- (15) Conduct hearings and other methods of examination, and authorize any of its members to do so, on any matter material for its information and necessary to the exercise of the duties of the board;
- (16) Employ and fix the compensation of an executive director and such other agents or employees as it considers necessary;
- (17) Adopt, alter, or repeal its own bylaws, rules, and regulations governing the manner in which its business may be transacted;
- (18) Assess or charge a fee for each application it receives for funding for a project or a jobs now project and assess or charge other fees as the board determines to be reasonable to carry out its purposes, including, but not limited to, fees or premiums for loans made from the development and reserve fund and the export finance fund and

for loans, bonds or notes secured by the development and reserve fund, the guarantee fund, the export finance fund or the infrastructure development fund or the jobs now fund;

(19) Make all expenditures which are incident and necessary to carry out its purposes and powers;

(20) Take such action, enter into such agreements and exercise all other powers and functions necessary or appropriate to carry out the duties and purposes set forth in sections 100.250 to 100.297;

(21) Insure, coinsure, guarantee loans and make loans relating to qualified export transactions and adopt criteria, by means of rules and regulations, establishing which exporters shall be eligible for the insurance, coinsurance, loan guarantees and loans which may be extended by the board;

(22) Do all things necessary to ensure full participation by the state of Missouri in any federal program which may relate to the construction, repair, replacement or further development of the infrastructure of the state and its political subdivisions;

(23) Receive funds from the federal government for deposit into the infrastructure development fund or the jobs now fund and authorize disbursements therefrom. The board may enter into agreements with agencies of the federal government and may, on behalf of the state of Missouri, do all things necessary to ensure full participation by the state of Missouri in any federal program which may relate to the repair, replacement or further development of the infrastructure of the state and its political subdivisions;

(24) Set guidelines and priorities for loans, loan guarantees or grants from the infrastructure development fund. The board is the sole state agency authorized to set such guidelines and priorities with respect to the infrastructure development fund on behalf of the state or any of its political subdivisions, and loans, loan guarantees, or grants shall only be made upon approval of the board;

(25) Make equity investments in or otherwise acquire ownership interests in: for-profit and not-for-profit federal- or state-authorized community development corporations; small business investment companies, including minority or specialized small business investment companies; and microloan corporations and similar lending institutions, when such investments are deemed to enhance the benefit of the public;

(26) Make investments in Missouri certified capital companies, as defined ~~by~~ **under this** subdivision ~~[(5) of subsection 2 of section 135.500]~~, or other investment companies for investment in qualified Missouri businesses, as defined ~~by~~ **under this** subdivision ~~[(14) of subsection 2 of section 135.500]~~. All investments made by the board for the eventual investment in qualified Missouri businesses shall be matched by an equivalent investment made by the certified capital company or other investment firm for investment into qualified Missouri businesses. All investments made into Missouri qualified businesses under the provisions of this subdivision shall be in the form of equity or unsecured debt financing. No investment shall be made by the board under the provisions of this subdivision without the approval of the director of the department of economic development. **For the purposes of this subdivision the following terms mean:**

(a) "Certified capital company", any partnership, corporation, trust, or limited liability company, whether organized on a profit or not-for-profit basis, that is located, headquartered, and registered to conduct business in Missouri and has as its primary business activity the investment of cash in qualified Missouri businesses;

(b) "Qualified Missouri business", an independently owned and operated business that is headquartered and located in Missouri and is in need of venture capital and cannot obtain conventional financing. Such business shall have no more than two hundred employees, at least eighty percent of whom are employed in Missouri. Such business shall be involved in commerce for the purpose of manufacturing, processing or assembling products, conducting research and development, or providing services in interstate commerce, but excluding retail, real estate, real estate development, insurance, and professional services provided by accountants, lawyers, or physicians. At the time a certified capital company or qualified investing entity makes an initial investment in a business, such business shall be a small business concern that meets the requirements of the United States Small Business Administration's qualification size standards for its venture capital program, as defined in Section 13 CFR 121.301(c) of the Small Business Investment Act of 1958, as amended. Any business that is classified as a qualified Missouri business at the time of the first investment in such business by a Missouri certified capital company or qualified investing entity shall, for a period of seven years from the date of such first investment, remain classified as a qualified Missouri business and may receive follow-on investments from any Missouri certified capital company or qualified investing entity and such follow-on investments shall be qualified investments regardless of whether such business meets the other qualifications of this subsection at the time of such follow-on investments; and

(27) Make loans and grants from the jobs now fund in accordance with the provisions of section 100.293.

100.293. 1. This section~~;~~ **and** section 100.277~~], and sections 135.950 to 135.973]~~ shall be known and may be cited as the "Jobs Now Act".

2. There shall be created a "Jobs Now Recommendation Committee", comprised of representatives of the department of economic development, the department of agriculture, the department of natural resources, and the department of transportation. The committee shall establish application materials and procedures for development agencies to apply to the board for grants or low-interest or interest-free loans for the purpose of funding jobs now projects.

3. Applications shall be submitted simultaneously to the committee and the board. The committee shall review the applications and prepare and submit analyses and recommendations to the board for a determination as to approval or denial of grants or loans from the jobs now fund.

4. In reviewing applications, the board shall give preference to redevelopment projects that protect natural resources or rehabilitate existing dilapidated or inadequate infrastructure in areas defined under section 135.530.

5. After reviewing applications and such other information as the board may require, the board may grant all or a part of a grant or loan request, provided the board determines:

(1) The jobs now project:

(a) Will not happen without the grant or loan from the board; or

(b) Will have a significant local economic impact; or

(c) Demonstrates high levels of job creation;

(2) In the case of a low-interest or interest-free loan, the jobs now project will generate sufficient revenues or the borrower will otherwise have sufficient revenues available to enable the borrower to repay the loan to the jobs now fund, along with any interest to be charged; and

(3) No loan or grant may exceed two million dollars.

135.530. For the purposes of sections ~~[100.010,]~~ 100.710, 100.850, 135.110, ~~[135.200, 135.258, 135.313,]~~ 135.403, 135.405, ~~[135.503,]~~ 135.530, ~~[135.545,]~~ **and** 215.030, ~~[348.300, 348.302, and 620.1400 to 620.1460,]~~ "distressed community" means either a Missouri municipality within a metropolitan statistical area which has a median household income of under seventy percent of the median household income for the metropolitan statistical area, according to the United States Census Bureau's American Community Survey, based on the most recent of five-year period estimate data in which the final year of the estimate ends in either zero or five, or a United States census block group or contiguous group of block groups within a metropolitan statistical area which has a population of at least two thousand five hundred, and each block group having a median household income of under seventy percent of the median household income for the metropolitan area in Missouri, according to the United States Census Bureau's American Community Survey, based on the most recent of five-year period estimate data in which the final year of the estimate ends in either zero or five. In addition the definition shall include municipalities not in a metropolitan statistical area, with a median household income of under seventy percent of the median household income for the nonmetropolitan areas in Missouri according to the United States Census Bureau's American Community Survey, based on the most recent of five-year period estimate data in which the final year of the estimate ends in either zero or five or a census block group or contiguous group of block groups which has a population of at least two thousand five hundred with each block group having a median household income of under seventy percent of the median household income for the nonmetropolitan areas of Missouri, according to the United States Census Bureau's American Community Survey, based on the most recent of five-year period estimate data in which the final year of the estimate ends in either zero or five. In metropolitan statistical areas, the definition shall include areas that were designated as either a federal empowerment zone; or a federal enhanced enterprise community; or a state enterprise zone that was originally designated before January 1, 1986, but shall not include expansions of such state enterprise zones done after March 16, 1988.

135.800. 1. The provisions of sections 135.800 to 135.830 shall be known and may be cited as the "Tax Credit Accountability Act of 2004".

2. As used in sections 135.800 to 135.830, the following terms mean:

(1) "Administering agency", the state agency or department charged with administering a particular tax credit program, as set forth by the program's enacting statute; where no department or agency is set forth, the department of revenue;

(2) "Agricultural tax credits", the agricultural product utilization contributor tax credit created pursuant to section 348.430, the new generation cooperative incentive tax credit created pursuant to section 348.432, **and** the family farm breeding livestock loan tax credit created under section 348.505~~], the qualified beef tax credit created under section 135.679, and the wine and grape production tax credit created pursuant to section 135.700];~~

(3) "Business recruitment tax credits", the business facility tax credit created pursuant to sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits created pursuant to sections 135.200 to 135.270, the

business use incentives for large-scale development programs created pursuant to sections 100.700 to 100.850, ~~the development tax credits created pursuant to sections 32.100 to 32.125, the rebuilding communities tax credit created pursuant to section 135.535,~~ the ~~[film production]~~ **show MO act** tax credit created pursuant to section 135.750, ~~the enhanced enterprise zone created pursuant to sections 135.950 to 135.970, and the Missouri quality jobs program created pursuant to sections 620.1875 to 620.1900]~~ **and the Missouri works program established under sections 620.2000 to 620.2020;**

(4) "Community development tax credits", the neighborhood assistance tax credit created pursuant to sections 32.100 to 32.125~~;~~ **and** the family development account tax credit created pursuant to sections 208.750 to 208.775~~;~~ ~~the dry fire hydrant tax credit created pursuant to section 320.093, and the transportation development tax credit created pursuant to section 135.545];~~

(5) "Domestic and social tax credits", the youth opportunities tax credit created pursuant to section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic violence **or rape crisis center** created pursuant to section 135.550, the senior citizen or disabled person property tax credit created pursuant to sections 135.010 to 135.035, the adoption tax credit created pursuant to sections 135.325 to 135.339, the champion for children tax credit created pursuant to section 135.341, the maternity home tax credit created pursuant to section 135.600, the surviving spouse tax credit created pursuant to section 135.090, the residential treatment agency tax credit created pursuant to section 135.1150, the pregnancy resource center tax credit created pursuant to section 135.630, the food pantry tax credit created pursuant to section 135.647, the residential dwelling access tax credit created pursuant to section 135.562, the developmental disability care provider tax credit created under section 135.1180, the shared care tax credit created pursuant to section 192.2015, ~~the health, hunger, and hygiene tax credit created pursuant to section 135.1125,~~ and the diaper bank tax credit created pursuant to section 135.621;

(6) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections 135.400 to ~~[135.429]~~ **135.432**, ~~the certified capital company tax credit created pursuant to sections 135.500 to 135.529, the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise creation tax credit created pursuant to sections 620.635 to 620.653,~~ the research tax credit created pursuant to section 620.1039, **and** the small business incubator tax credit created pursuant to section 620.495~~;~~ ~~the guarantee fee tax credit created pursuant to section 135.766, and the new generation cooperative tax credit created pursuant to sections 32.105 to 32.125];~~

(7) "Environmental tax credits", ~~the charcoal producer tax credit created pursuant to section 135.313,~~ the wood energy tax credit created pursuant to sections 135.300 to 135.311~~;~~ ~~and the alternative fuel stations tax credit created pursuant to section 135.710];~~

(8) "Financial and insurance tax credits", the bank franchise tax credit created pursuant to section 148.030, the bank tax credit for S corporations created pursuant to section 143.471, the exam fee tax credit created pursuant to section 148.400, the health insurance pool tax credit created pursuant to section 376.975, the life and health insurance guaranty **association** tax credit created pursuant to section 376.745, the property and casualty guaranty **association** tax credit created pursuant to section 375.774, and the self-employed health insurance tax credit created pursuant to section 143.119;

(9) "Housing tax credits", the neighborhood preservation tax credit created pursuant to sections 135.475 to 135.487, the low-income housing tax credit created pursuant to sections 135.350 to 135.363, and the affordable housing tax credit created pursuant to sections 32.105 to 32.125;

(10) "Recipient", the individual or entity who both:

(a) Is the original applicant for a tax credit; and

(b) Who directly receives a tax credit or the right to transfer a tax credit under a tax credit program, regardless as to whether the tax credit has been used or redeemed; a recipient shall not include the transferee of a transferable tax credit;

(11) "Redevelopment tax credits", the historic preservation tax credit created pursuant to sections 253.545 to 253.559, the brownfield redevelopment program tax credit created pursuant to sections 447.700 to 447.718, the community development corporations tax credit created pursuant to sections 135.400 to ~~[135.430]~~ **135.432**, the infrastructure tax credit created pursuant to subsection 6 of section 100.286, the bond guarantee tax credit created pursuant to section 100.297, **and** the disabled access tax credit created pursuant to section 135.490~~;~~ ~~the new markets tax credit created pursuant to section 135.680, and the distressed areas land assemblage tax credit created pursuant to section 99.1205];~~

(12) "Tax credit program", any of the tax credit programs included in the definitions of agricultural tax credits, business recruitment tax credits, community development tax credits, domestic and social tax credits,

entrepreneurial tax credits, environmental tax credits, housing tax credits, redevelopment tax credits, and training and educational tax credits;

(13) "Training and educational tax credits", the Missouri ~~[works]~~ **one start** new jobs tax credit and Missouri ~~[works]~~ **one start** retained jobs credit created pursuant to sections 620.800 to 620.809.

137.123. 1. Beginning January 1, 2022, for purposes of assessing all real property, excluding land, or tangible personal property associated with a project that uses wind energy directly to generate electricity, thirty-seven and one-half percent of the original costs shall be the true value in money of such property. Such value shall begin the year immediately following the year of construction of the property. The original costs shall reflect either:

(1) The actual and documented original property cost to the taxpayer, as shall be provided by the taxpayer to the assessor; or

(2) In the absence of actual and documented original property cost to the taxpayer, the estimated cost of the property by the assessor, using an authoritative cost guide.

2. Nothing in this section shall be construed to prohibit a project from engaging in enhanced enterprise zone agreements ~~[under sections 135.950 to 135.973]~~ or similar tax abatement agreements with state or local officials or to affect any existing enhanced enterprise zone agreements."; and

Further amend said bill, Page 11, Section 143.971, Line 17, by inserting after all of said section and line the following:

"148.330. 1. Every such company shall, on or before the first day of March in each year, make a return, verified by the affidavit of its president and secretary, or other authorized officers, to the director of the department of commerce and insurance stating the amount of all premiums received on account of policies issued in this state by the company, whether in cash or in notes, during the year ending on the thirty-first day of December, next preceding. Upon receipt of such returns the director of the department of commerce and insurance shall verify the same and certify the amount of tax due from the various companies on the basis and at the rates provided in section 148.320, and shall certify the same to the director of revenue together with the amount of the quarterly installments to be made as provided in subsection 2 of this section, on or before the thirtieth day of April of each year.

2. Beginning January 1, 1983, the amount of the tax due for that calendar year and each succeeding calendar year thereafter shall be paid in four approximately equal estimated quarterly installments, and a fifth reconciling installment. The first four installments shall be based upon the tax for the immediately preceding ~~[taxable]~~ tax year ending on the thirty-first day of December, next preceding. The quarterly installments shall be made on the first day of March, the first day of June, the first day of September and the first day of December. Immediately after receiving certification from the director of the department of commerce and insurance of the amount of tax due from the various companies the director of revenue shall notify and assess each company the amount of taxes on its premiums for the calendar year ending on the thirty-first day of December, next preceding. The director of revenue shall also notify and assess each company the amount of the estimated quarterly installments to be made for the calendar year. If the amount of the actual tax due for any year exceeds the total of the installments made for such year, the balance of the tax due shall be paid on the first day of June of the year following, together with the regular quarterly payment due at that time. If the total amount of the tax actually due is less than the total amount of the installments actually paid, the amount by which the amount paid exceeds the amount due shall be credited against the tax for the following year and deducted from the quarterly installment otherwise due on the first day of June. If the March first quarterly installment made by a company is less than the amount assessed by the director of revenue, the difference will be due on June first, but no interest will accrue to the state on the difference unless the amount paid by the company is less than eighty percent of one-fourth of the total amount of tax assessed by the director of revenue for the immediately preceding ~~[taxable]~~ tax year. The state treasurer, upon receiving the moneys paid as a tax upon such premiums to the director of revenue, shall place the moneys to the credit of a fund to be known as "The County Stock Insurance Fund", which is hereby created and established. The county stock insurance fund shall be included in the calculation of total state revenue pursuant to Article X, Section 18, of the Missouri Constitution.

3. If the estimated quarterly tax installments are not so paid, the director of revenue shall certify such fact to the director of the department of commerce and insurance who shall thereafter suspend such delinquent company or companies from the further transaction of business in this state until such taxes shall be paid and such companies shall be subject to the provisions of sections 148.410 to 148.461.

4. On or before the first day of September of each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue fund of the state, to the county treasurer and to the treasurer of the school district in which the principal office of the company paying the same is located. All

premium tax credits described in ~~sections 135.500 to 135.529 and~~ sections 348.430 and 348.432 shall only reduce the amounts apportioned to the general revenue fund of the state and shall not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located. Apportionments shall be made in the same ratio which the rates of levy for the same year for state purposes, for county purposes, and for all school district purposes, bear to each other; provided that any proceeds from such tax for prior years remaining on hand in the hands of the county collector or county treasurer undistributed on the effective date of sections 148.310 to 148.460 and any proceeds of such tax for prior years collected thereafter shall be distributed and paid in accordance with the provisions of such sections. Whenever the word "county" occurs herein it shall be construed to include the city of St. Louis.

148.350. 1. Every such company or association shall, on or before the first day of March in each year, make a return, verified by the affidavit of its president and secretary or other authorized officers, to the director of the department of commerce and insurance stating the amount of all premiums received on account of policies issued in this state by such company, whether in cash or in notes, during the year ending on the thirty-first day of December, next preceding. Upon receipt of such returns, the director of the department of commerce and insurance shall verify the same and certify the amount of tax due from the various companies on the basis and at the rate provided in section 148.340, and shall certify the same to the director of revenue together with the amount of the quarterly installments to be made as provided in subsection 2 of this section, on or before the thirtieth day of April of each year.

2. Beginning January 1, 1983, the amount of the tax due for that calendar year and each succeeding calendar year thereafter shall be paid in four approximately equal estimated quarterly installments and a fifth reconciling installment. The first four installments shall be based upon the tax assessed for the immediately preceding ~~taxable~~ tax year ending on the thirty-first day of December, next preceding. The quarterly installment shall be made on the first day of March, the first day of June, the first day of September, and the first day of December. Immediately after receiving from the director of the department of commerce and insurance, certification of the amount of tax due from the various companies, the director of revenue shall notify and assess each company the amount of taxes on its premiums for the calendar year ending on the thirty-first day of December, next preceding. The director of revenue shall also notify and assess each company the amount of the estimated quarterly installments to be made for the calendar year. If the amount of the actual tax due for any year exceeds the total of the installments made for such year, the balance of the tax due shall be paid on the first day of June of the following year, together with the regular quarterly installment due at that time. If the total amount of the tax actually due is less than the total amount of the installments actually paid, the amount by which the amount paid exceeds the amount due shall be credited against the tax for the following year and deducted from the quarterly installment otherwise due on the first day of June. If the March first quarterly installment made by a company is less than the amount assessed by the director of revenue, the difference will be due on June first, but no interest will accrue to the state on the difference unless the amount paid by the company is less than eighty percent of one-fourth of the total amount of tax assessed by the director of revenue for the immediately preceding ~~taxable~~ tax year. If the estimated quarterly tax installments are not so paid, the director of revenue shall certify such fact to the director of the department of commerce and insurance who shall thereafter suspend such delinquent company or companies from the further transaction of business in this state until such taxes shall be paid, and such companies shall be subject to the provisions of sections 148.410 to 148.461.

3. Upon receiving such money from the director of revenue, the state treasurer shall receipt one-half thereof into the general revenue fund of the state, and he shall place the remainder of such tax to the credit of a fund to be known as "The County Foreign Insurance Tax Fund", which is hereby created and established. ~~[All premium tax credits described in sections 135.500 to 135.529 shall only reduce the amount of moneys received by the general revenue fund of this state and shall not reduce any moneys received by the county foreign insurance tax fund.]~~

190.465. 1. In order to provide the best possible 911 technology and service to all areas of the state in the most efficient and economical manner possible, it is the public policy of this state to encourage the consolidation of emergency communications operations.

2. Any county, city, or 911 or emergency services board established under this chapter or section 321.243 may contract and cooperate with any other county, city, or 911 or emergency services board established under this chapter or section 321.243 as provided in sections 70.210 to 70.320. Any contracting counties or boards may seek assistance and advice from the Missouri 911 service board established in section 650.325 regarding the terms of the joint contract and the administration and operation of the contracting counties, cities, and boards.

3. If two or more counties, cities, 911 districts, or existing emergency communications entities desire to consolidate their emergency communications operations, a joint emergency communications entity may be established by the parties through an agreement identifying the conditions and provisions of the consolidation and the operation of the joint entity. This agreement may include the establishment of a joint governing body that may be comprised of the boards of the entities forming the agreement currently authorized by statute or an elected or appointed joint board authorized under section 70.260; provided that, the representation on the joint board of each of the entities forming the agreement shall be equal. If the entities entering into an agreement under this subsection decide that any 911 service center responsible for the answering of 911 calls and the dispatch of assistance shall be physically located in a county other than a county with the lowest average county wage from the set of counties where the entities entering into an agreement under this subsection are located in whole or part, such entities shall provide a written reason for this decision to the Missouri 911 service board and such document shall be considered a public record under chapter 610. The county average wage comparison shall be conducted using the information from the Missouri department of economic development~~], which calculates such county average wages under section 135.950].~~

4. After August 28, 2018, no public safety answering point operation may be established as a result of its separation from an existing public safety answering point operation without a study by, and the approval of, the Missouri 911 service board.

5. No provision of this section shall be construed to prohibit or discourage in any manner the formation of multiagency or multijurisdictional public safety answering point operations.

320.092. 1. Tax credits issued pursuant to sections 135.400~~];~~ **to 135.432 and section 135.750** ~~and 320.093]~~ shall be subject to oversight provisions. Effective January 1, 2000, notwithstanding the provisions of section 32.057, the board, department or authority issuing tax credits shall annually report to the office of administration, president pro tem of the senate, and the speaker of the house of representatives regarding the tax credits issued pursuant to sections 135.400~~];~~ **to 135.432 and section 135.750** ~~and 320.093]~~ which were issued in the previous fiscal year. The report shall contain, but not be limited to, the aggregate number and dollar amount of tax credits issued by the board, department or authority, the number and dollar amount of tax credits claimed by taxpayers, and the number and dollar amount of tax credits unclaimed by taxpayers as well as the number of years allowed for claims to be made. This report shall be delivered no later than November of each year.

2. The reporting requirements established pursuant to subsection 1 of this section shall also apply to the department of economic development and the Missouri development finance board established pursuant to section 100.265. The department and the Missouri development finance board shall report on the tax credit programs which they respectively administer that are authorized under the provisions of chapters 32, 100, 135, 178, 253, 348, 447 and 620.

620.1910. 1. This section shall be known and may be cited as the "Manufacturing Jobs Act".

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

(1) "Approval", a document submitted by the department to the qualified manufacturing company or qualified supplier that states the benefits that may be provided under this section;

(2) **"Average wage", the new payroll divided by the number of new jobs;**

(3) "Capital investment", expenditures made by a qualified manufacturing company to retool or reconfigure a manufacturing facility directly related to the manufacturing of a new product or the expansion or modification of the manufacture of an existing product;

~~[(3)]~~ (4) **"County average wage", the [same meaning as such term is defined in section 620.1878] average wages in each county as determined by the department for the most recently completed full calendar year. However, if the computed county average wage is above the statewide average wage, the statewide average wage shall be deemed the county average wage for such county for the purpose of determining eligibility. The department shall publish the county average wage for each county at least annually. Notwithstanding the provisions of this subdivision to the contrary, for any qualified company that in conjunction with its project is relocating employees from a Missouri county with a higher county average wage, the company shall obtain the endorsement of the governing body of the community from which jobs are being relocated or the county average wage for its project shall be the county average wage for the county from which the employees are being relocated;**

~~[(4)]~~ (5) "Department", the department of economic development;

~~[(5)]~~ (6) "Facility", a building or buildings located in Missouri at which the qualified manufacturing company manufactures a product;

~~[(6)]~~ (7) "Full-time job", a job for which a person is compensated for an average of at least thirty-five hours per week for a twelve-month period, and one for which the qualified manufacturing company or qualified supplier offers health insurance and pays at least fifty percent of such insurance premiums;

~~[(7)]~~ (8) "NAICS industry classification", the most recent edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget;

~~[(8)]~~ (9) "New job", the ~~[same meaning as such term is defined in section 620.1878]~~ **number of full-time employees located at the project facility that exceeds the project facility base employment less any decrease in the number of full-time employees at related facilities below the related facility base employment. No job that was created prior to the date of the notice of intent shall be deemed a new job. An employee who spends less than fifty percent of the employee's work time at the facility is still considered to be located at the facility if the employee receives his or her directions and control from that facility, is on the facility's payroll, one hundred percent of the employee's income from such employment is Missouri income, and the employee is paid at or above the statewide average wage;**

(10) "New payroll", the amount of taxable wages of full-time employees, excluding owners, located at the project facility that exceeds the project facility base payroll. If full-time employment at related facilities is below the related facility base employment, any decrease in payroll for full-time employees at the related facilities below that related facility base payroll shall also be subtracted to determine new payroll;

~~[(9)]~~ (11) "New product", a new model or line of a manufactured good that has not been manufactured in Missouri by the qualified manufacturing company at any time prior to the date of the notice of intent, or an existing brand, model, or line of a manufactured good that is redesigned with more than seventy-five percent new exterior body parts and incorporates new powertrain options;

~~[(10)]~~ (12) "Notice of intent", a form developed by the department, completed by the qualified manufacturing company or qualified supplier and submitted to the department which states the qualified manufacturing company's or qualified supplier's intent to create new jobs or retain current jobs and make additional capital investment, as applicable, and request benefits under this section. The notice of intent shall specify the minimum number of such new or retained jobs and the minimum amount of such capital investment;

~~[(11)]~~ (13) "Qualified manufacturing company", a business with a NAICS code of 33611 that:

(a) Manufactures goods at a facility in Missouri;

(b) In the case of the manufacture of a new product, commits to make a capital investment of at least seventy-five thousand dollars per retained job within no more than two years of the date the qualified manufacturing company begins to retain withholding tax under this section, or in the case of the modification or expansion of the manufacture of an existing product, commits to make a capital investment of at least fifty thousand dollars per retained job within no more than two years of the date the qualified manufacturing company begins to retain withholding tax under this section;

(c) Manufactures a new product or has commenced making capital improvements to the facility necessary for the manufacturing of such new product, or modifies or expands the manufacture of an existing product or has commenced making capital improvements to the facility necessary for the modification or expansion of the manufacture of such existing product; and

(d) Continues to meet the requirements of paragraphs (a) to (c) of this subdivision for the withholding period;

~~[(12)]~~ (14) "Qualified supplier", a manufacturing company that:

(a) Attests to the department that it derives more than ten percent of the total annual sales of the company from sales to a qualified manufacturing company;

(b) Adds five or more new jobs;

(c) Has an average wage, as defined ~~[in]~~ **under this section [435.950]**, for such new jobs that are equal to or exceed the lower of the county average wage for Missouri as determined by the department using NAICS industry classifications, but not lower than sixty percent of the statewide average wage; and

(d) Provides health insurance for all full-time jobs and pays at least fifty percent of the premiums of such insurance;

~~[(13)]~~ (15) "Retained job", the number of full-time jobs of persons employed by the qualified manufacturing company located at the facility that existed as of the last working day of the month immediately preceding the month in which notice of intent is submitted;

~~[(14)]~~ (16) "Statewide average wage", an amount equal to the quotient of the sum of the total gross wages paid for the corresponding four calendar quarters divided by the average annual employment for such four calendar quarters, which shall be computed using the Quarterly Census of Employment and Wages Data for All Private Ownership Businesses in Missouri, as published by the Bureau of Labor Statistics of the United States Department of Labor;

~~[(15)]~~ (17) "Withholding period", the seven- or ten-year period in which a qualified manufacturing company may receive benefits under this section;

~~[(16)]~~ (18) "Withholding tax", the ~~[same meaning as such term is defined in section 620.1878]~~ **state withholding tax imposed by sections 143.191 to 143.265. For purposes of this program, the withholding tax shall be computed using a schedule as determined by the department based on average wages.**

3. The department shall respond within thirty days to a qualified manufacturing company or a qualified supplier who provides a notice of intent with either an approval or a rejection of the notice of intent. Failure to respond on behalf of the department shall result in the notice of intent being deemed an approval for the purposes of this section.

4. A qualified manufacturing company that manufactures a new product may, upon the department's approval of a notice of intent and the execution of an agreement that meets the requirements of subsection 9 of this section, but no earlier than January 1, 2012, retain one hundred percent of the withholding tax from full-time jobs at the facility for a period of ten years. A qualified manufacturing company that modifies or expands the manufacture of an existing product may, upon the department's approval of a notice of intent and the execution of an agreement that meets the requirements of subsection 9 of this section, but no earlier than January 1, 2012, retain fifty percent of the withholding tax from full-time jobs at the facility for a period of seven years. Except as otherwise allowed under subsection 7 of this section, the commencement of the withholding period may be delayed by no more than twenty-four months after execution of the agreement at the option of the qualified manufacturing company. ~~[Such qualified manufacturing company shall be eligible for participation in the Missouri quality jobs program in sections 620.1875 to 620.1890 for any new jobs for which it does not retain withholding tax under this section, provided all qualifications for such program are met.]~~

5. A qualified supplier may, upon approval of a notice of intent by the department, retain all withholding tax from new jobs for a period of three years from the date of approval of the notice of intent or for a period of five years if the supplier pays wages for the new jobs equal to or greater than one hundred twenty percent of county average wage. Notwithstanding any other provision of law to the contrary, a qualified supplier that is awarded benefits under this section shall not receive any tax credit or exemption or be entitled to retain withholding under sections 100.700 to 100.850, sections 135.100 to 135.150, **or** sections 135.200 to 135.286~~[-section 135.535, sections 135.900 to 135.906, sections 135.950 to 135.970, or section 620.1881]~~ for the same jobs.

6. Notwithstanding any other provision of law to the contrary, the maximum amount of withholding tax that may be retained by any one qualified manufacturing company under this section shall not exceed ten million dollars per calendar year. The aggregate amount of withholding tax that may be retained by all qualified manufacturing companies under this section shall not exceed fifteen million dollars per calendar year.

7. 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, sections 135.100 to 135.150, **or** sections 135.200 to 135.286~~[-section 135.535, or sections 135.900 to 135.906]~~ for the jobs created or retained or capital improvement which qualified for benefits under this section. The benefits available to the qualified manufacturing company under any other state programs for which the qualified manufacturing company is eligible and which utilize withholding tax from the jobs at the facility shall first be credited to the other state program before the applicable withholding period for benefits provided under this section shall begin. These other state programs include, but are not limited to, the Missouri ~~[works]~~ **one start** jobs training program under sections 620.800 to 620.809, the real property tax increment allocation redevelopment act under sections 99.800 to 99.865, or the Missouri downtown and rural economic stimulus act under sections 99.915 to 99.980. If any qualified manufacturing company also participates in the Missouri ~~[works]~~ **one start** jobs training program in sections 620.800 to 620.809, such qualified manufacturing company shall not retain any withholding tax that has already been allocated for use in the new jobs training program. Any qualified manufacturing company or qualified supplier that is awarded benefits under this program and knowingly hires individuals who are not allowed to work legally in the United States shall immediately forfeit such benefits and shall repay the state an amount equal to any withholding taxes already retained. Subsection 5 of section 285.530 shall not apply to qualified manufacturing companies or qualified suppliers which are awarded benefits under this program.

8. The department may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly 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 the effective date of this section shall be invalid and void.

9. Within six months of completion of a notice of intent required under this section, the qualified manufacturing company shall enter into an agreement with the department that memorializes the content of the notice of intent, the requirements of this section, and the consequences for failing to meet such requirements, which shall include the following:

(1) If the amount of capital investment made by the qualified manufacturing company is not made within the two-year period provided for such investment, the qualified manufacturing company shall immediately cease retaining any withholding tax with respect to jobs at the facility and it shall forfeit all rights to retain withholding tax for the remainder of the withholding period. In addition, the qualified manufacturing company shall repay any amounts of withholding tax retained plus interest of five percent per annum. However, in the event that such capital investment shortfall is due to economic conditions beyond the control of the qualified manufacturing company, the director may, at the qualified manufacturing company's request, suspend rather than terminate its privilege to retain withholding tax under this section for up to three years. Any such suspension shall extend the withholding period by the same amount of time. No more than one such suspension shall be granted to a qualified manufacturing company;

(2) If the qualified manufacturing company discontinues the manufacturing of the new product and does not replace it with a subsequent or additional new product manufactured at the facility at any time during the withholding period, the qualified manufacturing company shall immediately cease retaining any withholding tax with respect to jobs at that facility and it shall forfeit all rights to retain withholding tax for the remainder of the withholding period.

10. Prior to March first each year, the department shall provide a report to the general assembly including the names of participating qualified manufacturing companies or qualified suppliers, location of such companies or suppliers, the annual amount of benefits provided, the estimated net state fiscal impact including direct and indirect new state taxes derived, and the number of new jobs created or jobs retained.

11. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall automatically sunset October 12, 2016, 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.

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] an enhanced enterprise 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.

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.

620.2020. 1. The department shall respond to a written request, by or on behalf of a qualified company or qualified military project, for a proposed benefit award under the provisions of this program within five business days of receipt of such request. The department shall respond to a written request, by or on behalf of a qualified manufacturing company, for a proposed benefit award under the provisions of this program within fifteen business

days of receipt of such request. Such response shall contain either a proposal of benefits for the qualified company or qualified military project, or a written response refusing to provide such a proposal and stating the reasons for such refusal. A qualified company or qualified military project that intends to seek benefits under the program shall submit to the department a notice of intent. The department shall respond within thirty days to a notice of intent with an approval or a rejection, provided that the department may withhold approval or provide a contingent approval until it is satisfied that proper documentation of eligibility has been provided. The department shall certify or reject the qualifying company's plan outlined in their notice of intent as satisfying good faith efforts made to employ, at a minimum, commensurate with the percentage of minority populations in the state of Missouri, as reported in the previous decennial census, the following: racial minorities, contractors who are racial minorities, and contractors that, in turn, employ at a minimum racial minorities commensurate with the percentage of minority populations in the state of Missouri, as reported in the previous decennial census. Failure to respond on behalf of the department shall result in the notice of intent being deemed approved. A qualified company receiving approval for program benefits may receive additional benefits for subsequent new jobs at the same facility after the full initial project period if the applicable minimum job requirements are met. There shall be no limit on the number of project periods a qualified company may participate in the program, and a qualified company may elect to file a notice of intent to begin a new project period concurrent with an existing project period if the applicable minimum job requirements are achieved, the qualified company provides the department with the required annual reporting, and the qualified company is in compliance with this program and any other state programs in which the qualified company is currently or has previously participated. However, the qualified company shall not receive any further program benefits under the original approval for any new jobs created after the date of the new notice of intent, and any jobs created before the new notice of intent shall not be included as new jobs for purposes of the benefit calculation for the new approval. When a qualified company has filed and received approval of a notice of intent and subsequently files another notice of intent, the department shall apply the definition of project facility under subdivision (24) of section 620.2005 to the new notice of intent as well as all previously approved notices of intent and shall determine the application of the definitions of new job, new payroll, project facility base employment, and project facility base payroll accordingly.

2. Notwithstanding any provision of law to the contrary, the benefits available to the qualified company under any other state programs for which the company is eligible and which utilize withholding tax from the new or retained jobs of the company shall first be credited to the other state program before the withholding retention level applicable under this program will begin to accrue. If any qualified company also participates in a job training program utilizing withholding tax, the company shall retain no withholding tax under this program, but the department shall issue a refundable tax credit for the full amount of benefit allowed under this program. The calendar year annual maximum amount of tax credits which may be issued to a qualifying company that also participates in a job training program shall be increased by an amount equivalent to the withholding tax retained by that company under a jobs training program.

3. A qualified company or qualified military project receiving benefits under this program shall provide an annual report of the number of jobs, along with minority jobs created or retained, and such other information as may be required by the department to document the basis for program benefits available no later than ninety days prior to the end of the qualified company's or industrial development authority's tax year immediately following the tax year for which the benefits provided under the program are attributed. In such annual report, if the average wage is below the applicable percentage of the county average wage, the qualified company or qualified military project has not maintained the employee insurance as required, if the department after a review determines the qualifying company fails to satisfy other aspects of their notice of intent, including failure to make good faith efforts to employ, at a minimum, commensurate with the percentage of minority populations in the state of Missouri, as reported in the previous decennial census, the following: racial minorities, contractors who are racial minorities, and contractors that, in turn, employ at a minimum racial minorities commensurate with the percentage of minority populations in the state of Missouri, as reported in the previous decennial census, or if the number of jobs is below the number required, the qualified company or qualified military project shall not receive tax credits or retain the withholding tax for the balance of the project period. If a statewide state of emergency exists for more than sixteen months, a qualified company or industrial development authority shall be entitled to a one-time suspension of program deadlines equal to the number of months such statewide state of emergency existed with any partial month rounded to the next whole. During such suspension, the qualified company or industrial development authority shall not be entitled to retain any withholding tax as calculated under subdivision (38) of section 620.2005 nor shall it earn any awarded tax credit or receive any tax credit under the program for the suspension period. The suspension period shall run consecutively and be available to a qualified company or industrial development authority that, during the statewide state of emergency, submitted notice of intent that was approved or that was in year one or a subsequent

year of benefits under a program agreement with the department. The suspension period that runs consecutively and may be available to a qualified company or industrial development authority as provided in this subsection may apply retroactively. Any qualified company or industrial development authority requesting a suspension pursuant to this subsection shall submit notice to the department on its provided form identifying the requested start and end dates of the suspension, not to exceed the maximum number of months available under this subsection. Such notice shall be submitted to the department not later than the end of the twelfth month following the termination of the state of emergency. No suspension period shall start later than the date on which the state of emergency was terminated. The department and the qualified company or the industrial development authority shall enter into a program agreement or shall amend an existing program agreement, as applicable, stating the deadlines following the suspension period and updating the applicable wage requirements. Failure to timely file the annual report required under this section may result in the forfeiture of tax credits attributable to the year for which the reporting was required and a recapture of withholding taxes retained by the qualified company or qualified military project during such year.

4. The department may withhold the approval of any benefits under this program until it is satisfied that proper documentation has been provided, and shall reduce the benefits to reflect any reduction in full-time employees or payroll. Upon approval by the department, the qualified company may begin the retention of the withholding taxes when it reaches the required number of jobs and the average wage meets or exceeds the applicable percentage of county average wage. Tax credits, if any, may be issued upon satisfaction by the department that the qualified company has exceeded the applicable percentage of county average wage and the required number of jobs; provided that, tax credits awarded under subsection 7 of section 620.2010 may be issued following the qualified company's acceptance of the department's proposal and pursuant to the requirements set forth in the written agreement between the department and the qualified company under subsection 4 of section 620.2010.

5. Any qualified company or qualified military project approved for benefits under this program shall provide to the department, upon request, any and all information and records reasonably required to monitor compliance with program requirements. This program shall be considered a business recruitment tax credit under subdivision (3) of subsection 2 of section 135.800, and any qualified company or qualified military project approved for benefits under this program shall be subject to the provisions of sections 135.800 to 135.830.

6. Any taxpayer who is awarded benefits under this program who knowingly hires individuals who are not allowed to work legally in the United States shall immediately forfeit such benefits and shall repay the state an amount equal to any state tax credits already redeemed and any withholding taxes already retained.

7. (1) The maximum amount of tax credits that may be authorized under this program for any fiscal year shall be limited as follows, less the amount of any tax credits previously obligated for that fiscal year under any of the tax credit programs referenced in subsection 14 of this section:

(a) For the fiscal year beginning on July 1, 2013, but ending on or before June 30, 2014, no more than one hundred six million dollars in tax credits may be authorized;

(b) For the fiscal year beginning on July 1, 2014, but ending on or before June 30, 2015, no more than one hundred eleven million dollars in tax credits may be authorized;

(c) For fiscal years beginning on or after July 1, 2015, but ending on or before June 30, 2020, no more than one hundred sixteen million dollars in tax credits may be authorized for each fiscal year; and

(d) For all fiscal years beginning on or after July 1, 2020, no more than one hundred six million dollars in tax credits may be authorized for each fiscal year. The provisions of this paragraph shall not apply to tax credits issued to qualified companies under a notice of intent filed prior to July 1, 2020.

(2) For all fiscal years beginning on or after July 1, 2020, in addition to the amount of tax credits that may be authorized under paragraph (d) of subdivision (1) of this subsection, an additional ten million dollars in tax credits may be authorized for each fiscal year for the purpose of the completion of infrastructure projects directly connected with the creation or retention of jobs under the provisions of sections 620.2000 to 620.2020 and an additional ten million dollars in tax credits may be authorized for each fiscal year for a qualified manufacturing company based on a manufacturing capital investment as set forth in section 620.2010.

8. For all fiscal years beginning on or after July 1, 2020, the maximum total amount of withholding tax that may be authorized for retention for the creation of new jobs under the provisions of sections 620.2000 to 620.2020 by qualified companies with a project facility base employment of at least fifty shall not exceed seventy-five million dollars for each fiscal year. The provisions of this subsection shall not apply to withholding tax authorized for retention for the creation of new jobs by qualified companies with a project facility base employment of less than fifty.

9. For tax credits for the creation of new jobs under section 620.2010, the department shall allocate the annual tax credits based on the date of the approval, reserving such tax credits based on the department's best estimate of new jobs and new payroll of the project, and any other applicable factors in determining the amount of benefits available to the qualified company or qualified military project under this program; provided that, the department may reserve up to twenty-one and one-half percent of the maximum annual amount of tax credits that may be authorized under subsection 7 of this section for award under subsection 7 of section 620.2010. However, the annual issuance of tax credits shall be subject to annual verification of actual payroll by the department or, for qualified military projects, annual verification of average salary for the jobs directly created by the qualified military project. Any authorization of tax credits shall expire if, within two years from the date of commencement of operations, or approval if applicable, the qualified company has failed to meet the applicable minimum job requirements. The qualified company may retain authorized amounts from the withholding tax under the project once the applicable minimum job requirements have been met for the duration of the project period. No benefits shall be provided under this program until the qualified company or qualified military project meets the applicable minimum new job requirements or, for benefits awarded under subsection 7 of section 620.2010, until the qualified company has satisfied the requirements set forth in the written agreement between the department and the qualified company under subsection 4 of section 620.2010. In the event the qualified company or qualified military project does not meet the applicable minimum new job requirements, the qualified company or qualified military project may submit a new notice of intent or the department may provide a new approval for a new project of the qualified company or qualified military project at the project facility or other facilities.

10. Tax credits provided under this program may be claimed against taxes otherwise imposed by chapters 143 and 148, and may not be carried forward, but shall be claimed within one year of the close of the ~~taxable~~ tax year for which they were issued. Tax credits provided under this program may be transferred, sold, or assigned by filing a notarized endorsement thereof with the department that names the transferee, the amount of tax credit transferred, and the value received for the credit, as well as any other information reasonably requested by the department. For a qualified company with flow-through tax treatment to its members, partners, or shareholders, the tax credit shall be allowed to members, partners, or shareholders in proportion to their share of ownership on the last day of the qualified company's tax period.

11. Prior to the issuance of tax credits or the qualified company beginning to retain withholding taxes, the department shall verify through the department of revenue and any other applicable state department that the tax credit applicant does not owe any delinquent income, sales, or use tax or interest or penalties on such taxes, or any delinquent fees or assessments levied by any state department and through the department of commerce and insurance that the applicant does not owe any delinquent insurance taxes or other fees. Such delinquency shall not affect the approval, except that any tax credits issued shall be first applied to the delinquency and any amount issued shall be reduced by the applicant's tax delinquency. If the department of revenue, the department of commerce and insurance, or any other state department concludes that a taxpayer is delinquent after June fifteenth but before July first of any year and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits toward a tax delinquency, the administering agency shall notify the appropriate department and that department shall update the amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions of other provisions of law.

12. The director of revenue shall issue a refund to the qualified company to the extent that the amount of tax credits allowed under this program exceeds the amount of the qualified company's tax liability under chapter 143 or 148.

13. An employee of a qualified company shall receive full credit for the amount of tax withheld as provided in section 143.211.

14. Notwithstanding any provision of law to the contrary, beginning August 28, 2013, no new benefits shall be authorized for any project that had not received from the department a proposal or approval for such benefits prior to August 28, 2013, under the development tax credit program created under sections 32.100 to 32.125, ~~the rebuilding communities tax credit program created under section 135.535, the enhanced enterprise zone tax credit program created under sections 135.950 to 135.973, and the Missouri quality jobs program created under sections 620.1875 to 620.1890~~. The provisions of this subsection shall not be construed to limit or impair the ability of any administering agency to authorize or issue benefits for any project that had received an approval or a proposal from the department under any of the programs referenced in this subsection prior to August 28, 2013, or the ability of any taxpayer to redeem any such tax credits or to retain any withholding tax under an approval issued

prior to that date. The provisions of this subsection shall not be construed to limit or in any way impair the ability of any governing authority to provide any local abatement or designate a new zone under the enhanced enterprise zone program [created by sections 135.950 to 135.963]. Notwithstanding any provision of law to the contrary, no qualified company that is awarded benefits under this program shall:

(1) Simultaneously receive benefits under the programs referenced in this subsection at the same capital investment; or

(2) Receive benefits under the provisions of section 620.1910 for the same jobs.

15. If any provision of sections 620.2000 to 620.2020 or application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of these sections which can be given effect without the invalid provisions or application, and to this end, the provisions of sections 620.2000 to 620.2020 are hereby declared severable.

16. By no later than January 1, 2014, and the first day of each calendar quarter thereafter, the department shall present a quarterly report to the general assembly detailing the benefits authorized under this program during the immediately preceding calendar quarter to the extent such information may be disclosed under state and federal law. The report shall include, at a minimum:

(1) A list of all approved and disapproved applicants for each tax credit;

(2) A list of the aggregate amount of new or retained jobs that are directly attributable to the tax credits authorized;

(3) A statement of the aggregate amount of new capital investment directly attributable to the tax credits authorized;

(4) Documentation of the estimated net state fiscal benefit for each authorized project and, to the extent available, the actual benefit realized upon completion of such project or activity; and

(5) The department's response time for each request for a proposed benefit award under this program.

17. The department may adopt such rules, statements of policy, procedures, forms, and guidelines as may be necessary to carry out the provisions of sections 620.2000 to 620.2020. 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, 2013, shall be invalid and void.

18. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under sections 620.2000 to 620.2020 shall be reauthorized as of August 28, 2018, and shall expire on August 28, 2030; 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 sections 620.2000 to 620.2020; and

(3) Sections 620.2000 to 620.2020 shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under sections 620.2000 to 620.2020 is sunset.

~~[99.1205. 1. This section shall be known and may be cited as the "Distressed Areas Land Assemblage Tax Credit Act".~~

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

~~(1) "Acquisition costs", the purchase price for the eligible parcel, costs of environmental assessments, closing costs, real estate brokerage fees, reasonable demolition costs of vacant structures, and reasonable maintenance costs incurred to maintain an acquired eligible parcel for a period of five years after the acquisition of such eligible parcel. Acquisition costs shall not include costs for title insurance and survey, attorney's fees, relocation costs, fines, or bills from a municipality;~~

~~(2) "Applicant", any person, firm, partnership, trust, limited liability company, or corporation which has:~~

~~(a) Incurred, within an eligible project area, acquisition costs for the acquisition of land sufficient to satisfy the requirements under subdivision (8) of this subsection; and~~

~~(b) Been appointed or selected, pursuant to a redevelopment agreement by a municipal authority, as a redeveloper or similar designation, under an economic incentive law, to redevelop an urban renewal area or a redevelopment area that includes all of an eligible~~

project area or whose redevelopment plan or redevelopment area, which encompasses all of an eligible project area, has been approved or adopted under an economic incentive law. In addition to being designated the redeveloper, the applicant shall have been designated to receive economic incentives only after the municipal authority has considered the amount of the tax credits in adopting such economic incentives as provided in subsection 8 of this section. The redevelopment agreement shall provide that:

a. The funds generated through the use or sale of the tax credits issued under this section shall be used to redevelop the eligible project area;

b. No more than seventy-five percent of the urban renewal area identified in the urban renewal plan or the redevelopment area identified in the redevelopment plan may be redeveloped by the applicant; and

c. The remainder of the urban renewal area or the redevelopment area shall be redeveloped by co-redevelopers or redevelopers to whom the applicant has assigned its redevelopment rights and obligations under the urban renewal plan or the redevelopment plan;

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

(4) "Condemnation proceedings", any action taken by, or on behalf of, an applicant to initiate an action in a court of competent jurisdiction to use the power of eminent domain to acquire a parcel within the eligible project area. Condemnation proceedings shall include any and all actions taken after the submission of a notice of intended acquisition to an owner of a parcel within the eligible project area by a municipal authority or any other person or entity under section 523.250;

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

(6) "Economic incentive laws", any provision of Missouri law pursuant to which economic incentives are provided to redevelopers of a parcel or parcels to redevelop the land, such as tax abatement or payments in lieu of taxes, or redevelopment plans or redevelopment projects approved or adopted which include the use of economic incentives to redevelop the land. Economic incentive laws include, but are not limited to, the land clearance for redevelopment authority law under sections 99.300 to 99.660, the real property tax increment allocation redevelopment act under sections 99.800 to 99.865, the Missouri downtown and rural economic stimulus act under sections 99.915 to 99.1060, and the downtown revitalization preservation program under sections 99.1080 to 99.1092;

(7) "Eligible parcel", a parcel:

(a) Which is located within an eligible project area;

(b) Which is to be redeveloped;

(c) On which the applicant has not commenced construction prior to November 28, 2007;

(d) Which has been acquired without the commencement of any condemnation proceedings with respect to such parcel brought by or on behalf of the applicant. Any parcel acquired by the applicant from a municipal authority shall not constitute an eligible parcel; and

(e) On which all outstanding taxes, fines, and bills levied by municipal governments that were levied by the municipality during the time period that the applicant held title to the eligible parcel have been paid in full;

(8) "Eligible project area", an area which shall have satisfied the following requirements:

(a) The eligible project area shall consist of at least seventy-five acres and may include parcels within its boundaries that do not constitute an eligible parcel;

(b) At least eighty percent of the eligible project area shall be located within a Missouri-qualified census tract area, as designated by the United States Department of Housing and Urban Development under 26 U.S.C. Section 42, or within a distressed community as that term is defined in section 135.530;

(c) The eligible parcels acquired by the applicant within the eligible project area shall total at least fifty acres, which may consist of contiguous and noncontiguous parcels;

(d) The average number of parcels per acre in an eligible project area shall be four or more;

(e) Less than five percent of the acreage within the boundaries of the eligible project area shall consist of owner-occupied residences which the applicant has identified for

acquisition under the urban renewal plan or the redevelopment plan pursuant to which the applicant was appointed or selected as the redeveloper or by which the person or entity was qualified as an applicant under this section on the date of the approval or adoption of such plan;

(9) ~~"Interest costs", interest, loan fees, and closing costs. Interest costs shall not include attorney's fees;~~

(10) ~~"Maintenance costs", costs of boarding up and securing vacant structures, costs of removing trash, and costs of cutting grass and weeds;~~

(11) ~~"Municipal authority", any city, town, village, county, public body corporate and politic, political subdivision, or land trust of this state established and authorized to own land within the state;~~

(12) ~~"Municipality", any city, town, village, or county;~~

(13) ~~"Parcel", a single lot or tract of land, and the improvements thereon, owned by, or recorded as the property of, one or more persons or entities;~~

(14) ~~"Redeveloped", the process of undertaking and carrying out a redevelopment plan or urban renewal plan pursuant to which the conditions which provided the basis for an eligible project area to be included in a redevelopment plan or urban renewal plan are to be reduced or eliminated by redevelopment or rehabilitation; and~~

(15) ~~"Redevelopment agreement", the redevelopment agreement or similar agreement into which the applicant entered with a municipal authority and which is the agreement for the implementation of the urban renewal plan or redevelopment plan pursuant to which the applicant was appointed or selected as the redeveloper or by which the person or entity was qualified as an applicant under this section; and such appointment or selection shall have been approved by an ordinance of the governing body of the municipality, or municipalities, or in the case of any city not within a county, the board of aldermen, in which the eligible project area is located. The redevelopment agreement shall include a time line for redevelopment of the eligible project area. The redevelopment agreement shall state that the named developer shall be subject to the provisions of chapter 290.~~

3. Any applicant shall be entitled to a tax credit against the taxes imposed under chapters 143, 147, and 148, except for sections 143.191 to 143.265, in an amount equal to fifty percent of the acquisition costs, and one hundred percent of the interest costs incurred for a period of five years after the acquisition of an eligible parcel. No tax credits shall be issued under this section until after January 1, 2008.

4. If the amount of such tax credit exceeds the total tax liability for the year in which the applicant is entitled to receive a tax credit, the amount that exceeds the state tax liability may be carried forward for credit against the taxes imposed under chapters 143, 147, and 148 for the succeeding six years, or until the full credit is used, whichever occurs first. The applicant shall not be entitled to a tax credit for taxes imposed under sections 143.191 to 143.265. Applicants entitled to receive such tax credits may transfer, sell, or assign the tax credits. Tax credits granted to a partnership, a limited liability company taxed as a partnership, or multiple owners of property shall be passed through to the partners, members, or owners respectively pro rata or pursuant to an executed agreement among the partners, members, or owners documenting an alternate distribution method.

5. A purchaser, transferee, or assignee of the tax credits authorized under this section may use acquired tax credits to offset up to one hundred percent of the tax liabilities otherwise imposed under chapters 143, 147, and 148, except for sections 143.191 to 143.265. A seller, transferor, or assignor shall perfect such transfer by notifying the department in writing within thirty calendar days following the effective date of the transfer and shall provide any information as may be required by the department to administer and carry out the provisions of this section.

6. To claim tax credits authorized under this section, an applicant shall submit to the department an application for a certificate. An applicant shall identify the boundaries of the eligible project area in the application. The department shall verify that the applicant has submitted a valid application in the form and format required by the department. The department shall verify that the municipal authority held the requisite hearings and gave the

requisite notices for such hearings in accordance with the applicable economic incentive act, and municipal ordinances. On an annual basis, an applicant may file for the tax credit for the acquisition costs, and for the tax credit for the interest costs, subject to the limitations of this section. If an applicant applying for the tax credit meets the criteria required under this section, the department shall issue a certificate in the appropriate amount. If an applicant receives a tax credit for maintenance costs as a part of the applicant's acquisition costs, the department shall post on its internet website the amount and type of maintenance costs and a description of the redevelopment project for which the applicant received a tax credit within thirty days after the department issues the certificate to the applicant.

~~7. The total aggregate amount of tax credits authorized under this section shall not exceed ninety five million dollars. At no time shall the annual amount of the tax credits issued under this section exceed twenty million dollars. If the tax credits that are to be issued under this section exceed, in any year, the twenty million dollar limitation, the department shall either:~~

- ~~(1) Issue tax credits to the applicant in the amount of twenty million dollars, if there is only one applicant entitled to receive tax credits in that year; or~~
- ~~(2) Issue the tax credits on a pro rata basis to all applicants entitled to receive tax credits in that year. Any amount of tax credits, which an applicant is, or applicants are, entitled to receive on an annual basis and are not issued due to the twenty million dollar limitation, shall be carried forward for the benefit of the applicant or applicants to subsequent years.~~

~~No tax credits provided under this section shall be authorized after August 28, 2013. Any tax credits which have been authorized on or before August 28, 2013, but not issued, may be issued, subject to the limitations provided under this subsection, until all such authorized tax credits have been issued.~~

~~8. Upon issuance of any tax credits pursuant to this section, the department shall report to the municipal authority the applicant's name and address, the parcel numbers of the eligible parcels for which the tax credits were issued, the itemized acquisition costs and interest costs for which tax credits were issued, and the total value of the tax credits issued. The municipal authority and the state shall not consider the amount of the tax credits as an applicant's cost, but shall include the tax credits in any sources and uses and cost benefit analysis reviewed or created for the purpose of awarding other economic incentives. The amount of the tax credits shall not be considered an applicant's cost in the evaluation of the amount of any award of any other economic incentives, but shall be considered in measuring the reasonableness of the rate of return to the applicant with respect to such award of other economic incentives. The municipal authority shall provide the report to any relevant commission, board, or entity responsible for the evaluation and recommendation or approval of other economic incentives to assist in the redevelopment of the eligible project area. Tax credits authorized under this section shall constitute redevelopment tax credits, as such term is defined under section 135.800, and shall be subject to all provisions applicable to redevelopment tax credits provided under sections 135.800 to 135.830.~~

~~9. The department may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2007, shall be invalid and void.]~~

[135.313. 1. Any person, firm or corporation who engages in the business of producing charcoal or charcoal products in the state of Missouri shall be eligible for a tax credit on income taxes otherwise due pursuant to chapter 143, except sections 143.191 to 143.261, as an incentive to implement safe and efficient environmental controls. The tax credit shall be equal to fifty percent of the purchase price of the best available control technology equipment connected with the production of charcoal in the state of Missouri or, if the taxpayer

manufactures such equipment, fifty percent of the manufacturing cost of the equipment, to and including the year the equipment is put into service. The credit may be claimed for a period of eight years beginning with the 1998 calendar year and is to be a tax credit against the tax otherwise due.

2. Any amount of credit which exceeds the tax due shall not be refunded but may be carried over to any subsequent taxable year, not to exceed seven years.

3. The charcoal producer may elect to assign to a third party the approved tax credit. Certification of assignment and other appropriate forms must be filed with the Missouri department of revenue and the department of economic development.

4. When applying for a tax credit, the charcoal producer specified in subsection 1 of this section shall make application for the credit to the division of environmental quality of the department of natural resources. The application shall identify the specific best available control technology equipment and the purchase price, or manufacturing cost of such equipment. The director of the department of natural resources is authorized to require permits to construct prior to the installation of best available control technology equipment and other information which he or she deems appropriate.

5. The director of the department of natural resources in conjunction with the department of economic development shall certify to the department of revenue that the best available control technology equipment meets the requirements to obtain a tax credit as specified in this section.]

[135.500. 1. Sections 135.500 to 135.529 shall be known and may be cited as the "Missouri Certified Capital Company Law".

2. As used in sections 135.500 to 135.529, the following terms mean:

(1) "Affiliate of a certified company":

(a) Any person, directly or indirectly owning, controlling or holding power to vote ten percent or more of the outstanding voting securities or other ownership interests of the Missouri certified capital company;

(b) Any person ten percent or more of whose outstanding voting securities or other ownership interest are directly or indirectly owned, controlled or held with power to vote by the Missouri certified capital company;

(c) Any person directly or indirectly controlling, controlled by, or under common control with the Missouri certified capital company;

(d) A partnership in which the Missouri certified capital company is a general partner;

(e) Any person who is an officer, director or agent of the Missouri certified capital company or an immediate family member of such officer, director or agent;

(2) "Applicable percentage", one hundred percent;

(3) "Capital in a qualified Missouri business", any debt, equity or hybrid security, of any nature and description whatsoever, including a debt instrument or security which has the characteristics of debt but which provides for conversion into equity or equity participation instruments such as options or warrants which are acquired by a Missouri certified capital company or a qualified investing entity as a result of a transfer of cash to a business;

(4) "Certified capital", an investment of cash by an investor in a Missouri certified capital company;

(5) "Certified capital company", any partnership, corporation, trust or limited liability company, whether organized on a profit or not for profit basis, that is located, headquartered and registered to conduct business in Missouri that has as its primary business activity, the investment of cash in qualified Missouri businesses, and which is certified by the department as meeting the criteria of sections 135.500 to 135.529;

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

(7) "Director", the director of the department of economic development or a person acting under the supervision of the director;

(8) "Investor", any insurance company that contributes cash;

- (9) ~~"Liquidating distribution", payments to investors or to the certified capital company from earnings;~~
- (10) ~~"Person", any natural person or entity, including a corporation, general or limited partnership, trust, limited liability company, or 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;~~
- (11) ~~"Qualified distribution", any distribution or payment to equity holders of a certified capital company in connection with the following:~~
- (a) ~~Reasonable costs and expenses of forming, syndicating, managing and operating the certified capital company;~~
- (b) ~~Management fees for managing and operating the certified capital company; and~~
- (c) ~~Any increase in federal or state taxes, penalties and interest, including those related to state and federal income taxes, of equity owners of a certified capital company which related to the ownership, management or operation of a certified capital company;~~
- (12) ~~"Qualified investing entity", any partnership, corporation, trust, or limited liability company, whether organized on a for-profit or not-for-profit basis, that:~~
- (a) ~~Is registered to do business in this state;~~
- (b) ~~Is a wholly owned subsidiary of a certified capital company or otherwise affiliated with and under common control with a certified capital company; and~~
- (c) ~~Has been designated as a qualified investing entity by such certified capital company. Such designation shall be effective upon delivery by the certified capital company of written notice of the designation to the department. A qualified investing entity may raise debt or equity capital for investment, but such capital shall not be considered certified capital. Any qualified investment made by a qualified investing entity after the effective date of this act shall be deemed to have been made by a certified capital company that designated the qualified investing entity as such; provided that no qualified investment may be deemed to have been made by more than one certified capital company;~~
- (13) ~~"Qualified investment", the investment of cash by a Missouri certified capital company or a qualified investing entity in such a manner as to acquire capital in a qualified Missouri business;~~
- (14) ~~"Qualified Missouri business", an independently owned and operated business, which is headquartered and located in Missouri and which is in need of venture capital and cannot obtain conventional financing. Such business shall have no more than two hundred employees, eighty percent of which are employed in Missouri. Such business shall be involved in commerce for the purpose of manufacturing, processing or assembling products, conducting research and development, or providing services in interstate commerce, but excluding retail, real estate, real estate development, insurance and professional services provided by accountants, lawyers or physicians. At the time a certified capital company or qualified investing entity makes an initial investment in a business, such business shall be a small business concern that meets the requirements of the United States Small Business Administration's qualification size standards for its venture capital program, as defined in Section 13 CFR 121.301(e) of the Small Business Investment Act of 1958, as amended. Any business which is classified as a qualified Missouri business at the time of the first investment in such business by a Missouri certified capital company or qualified investing entity shall, for a period of seven years from the date of such first investment, remain classified as a qualified Missouri business and may receive follow-on investments from any Missouri certified capital company or qualified investing entity and such follow-on investments shall be qualified investments even though such business may not meet the other qualifications of this subsection at the time of such follow-on investments;~~
- (15) ~~"State premium tax liability", any liability incurred by an insurance company pursuant to the provisions of section 148.320, 148.340, 148.370 or 148.376, and any other related provisions, which may impose a tax upon the premium income of insurance companies after January 1, 1997;]~~

[135.503. 1. Any investor that makes an investment of certified capital shall, in the year of investment, earn a vested credit against state premium tax liability equal to the

applicable percentage of the investor's investment of certified capital. An investor shall be entitled to take up to ten percent of the vested credit in any taxable year of the investor. Any time after three years after August 28, 1996, the director, with the approval of the commissioner of administration, may reduce the applicable percentage on a prospective basis. Any such reduction in the applicable percentage by the director shall not have any effect on credits against state premium tax liability which have been claimed or will be claimed by any investor with respect to credits which have been earned and vested pursuant to an investment of certified capital prior to the effective date of any such change.

2. An insurance company claiming a state premium tax credit earned through an investment in a certified capital company shall not be required to pay any additional retaliatory tax levied pursuant to section 375.916 as a result of claiming such credit.

3. The credit against state premium tax liability which is described in subsection 1 of this section may not exceed the state premium tax liability of the investor for any taxable year. All such credits against state premium tax liability may be carried forward indefinitely until the credits are utilized. The maximum amount of certified capital in one or more certified capital companies for which earned and vested tax credits will be allowed in any year to any one investor or its affiliates shall be limited to ten million dollars.

4. Except as provided in subsection 5 of this section, the aggregate amount of certified capital for which earned and vested credits against state premium tax liability are allowed for all persons pursuant to sections 135.500 to 135.529 shall not exceed the following amounts: for calendar year 1996, \$0.00; for calendar year 1997, an amount which would entitle all Missouri certified capital company investors to take aggregate credits of five million dollars; and for any year thereafter, an additional amount to be determined by the director but not to exceed aggregate credits of ten million dollars for any year with the approval of the commissioner of administration and reported to the general assembly as provided in subsection 2 of section 33.282, provided that the amount so determined shall not impair the ability of an investor with earned and vested credits which have been allowed in previous years to take them, pursuant to subsection 1 of this section. During any calendar year in which the limitation described in this subsection will limit the amount of certified capital for which earned and vested credits against state premium tax liability are allowed, certified capital for which credits are allowed will be allocated in order of priority based upon the date of filing of information described in subdivision (1) of subsection 5 of section 135.516. Certified capital limited in any calendar year by the application of the provisions of this subsection shall be allowed and allocated in the immediately succeeding calendar year in the order of priority set forth in this subsection. The department shall make separate allocations of certified capital for which credits are allowed under the limitations described in this subsection and under the limitations described in subsection 5 of this section.

5. In addition to the maximum amount pursuant to subsection 4 of this section, the aggregate amount of certified capital for which earned and vested credits against state premium tax liability are allowed for persons pursuant to sections 135.500 to 135.529 shall be the following: for calendar year 1999 and for any year thereafter, an amount to be determined by the director which would entitle all Missouri certified capital company investors to take aggregate credits not to exceed four million dollars for any year with the approval of the commissioner of administration and reported to the general assembly as provided in subsection 2 of section 33.282, provided that the amount so determined shall not impair the ability of an investor with earned and vested credits which have been allowed in previous years or pursuant to the provisions of subsection 4 of this section to take them, pursuant to subsection 1 of this section. For purposes of any requirement regarding the schedule of qualified investments for certified capital for which earned and vested credits against state premium tax liability are allowed pursuant to this subsection only, the definition of a "qualified Missouri business" as set forth in subdivision (14) of subsection 2 of section 135.500 means a Missouri business that is located in a distressed community as defined in section 135.530, and meets all of the requirements of subdivision (14) of subsection 2 of section 135.500. During any calendar year in which the limitation described in this subsection limits the amount of additional certified

capital for which earned and vested credits against state premium tax liability are allowed, additional certified capital for which credits are allowed shall be allocated in order of priority based upon the date of filing of information described in subdivision (1) of subsection 5 of section 135.516 with respect to such additional certified capital. The department shall make separate allocations of certified capital for which credits are allowed under the limitations described in this subsection and under the limitations described in subsection 4 of this section. No limitation applicable to any certified capital company with respect to certified capital for which credits are allowed pursuant to subsection 4 of this section shall limit the amount of certified capital for which credits are allowed pursuant to this subsection. No limitation applicable to any certified capital company with respect to certified capital for which credits are allowed pursuant to this subsection shall limit the amount of certified capital for which credits are allowed pursuant to subsection 4 of this section.

6. The department shall advise any Missouri certified capital company, in writing, within fifteen days after receiving the filing described in subdivision (1) of subsection 5 of section 135.516 whether the limitations of subsection 3 of this section then in effect will be applicable with respect to the investments and credits described in such filing with the department.]

[135.505. A Missouri certified capital company shall have a funding period of one year from the date of receiving certification from the director. All investments in the Missouri certified capital company shall be made within such three hundred sixty five day funding period.]

[135.508. The department may certify profit or not for profit entities which submit an application to be designated as a Missouri certified capital company. The department shall review the organizational documents for each applicant for certification and the business history of the applicant, determine that the Missouri certified capital company's cash, marketable securities and other liquid assets are at least five hundred thousand dollars, determine that the liquid asset base for certified companies is at least five hundred thousand dollars at all times during the company's participation in the program authorized by sections 135.500 to 135.529, and determine that the officers and the board of directors, partners, trustees or managers are thoroughly acquainted with the requirements of sections 135.500 to 135.529. No insurance company which receives tax credits permitted under sections 135.500 to 135.529 for an investment in a Missouri certified capital company shall, individually or with or through one or more affiliates, be a managing general partner of or control the direction of investments of that Missouri certified capital company. Within seventy five days of application, the department shall either issue the certification and notify the department of revenue and the director of the department of commerce and insurance of such certification or shall refuse the certification and communicate in detail to the applicant the grounds for the refusal, including the suggestions for the removal of those grounds. The department shall be responsible for the administration of the tax credits authorized by sections 135.500 to 135.529. No rule or portion of a rule promulgated under the authority of sections 135.500 to 135.529 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.]

[135.516. 1. To continue to be certified, a Missouri certified capital company shall make qualified investments according to the following schedule:

(1) Within two years after the date on which a Missouri certified capital company is designated as a Missouri certified capital company at least twenty five percent of its certified capital shall be, or have been, placed in qualified investments;

~~(2) Within three years after the date on which a Missouri certified capital company is designated as a Missouri certified capital company at least forty percent of its certified capital shall be, or have been, placed in qualified investments;~~

~~(3) Within four years after the date on which a Missouri certified capital company is designated as a Missouri certified capital company, at least fifty percent of its total certified capital shall be, or have been, placed in qualified investments. A Missouri certified capital company may not make an investment in an affiliate of the certified capital company. For the purposes of this subsection, if a legal entity is not an affiliate before a certified capital company initially invests in the entity, it will not be an affiliate if a certified capital company provides additional investment in such entity subsequent to its initial investment;~~

~~(4) A certified capital company, at least fifteen working days prior to making what it determines to be an initial qualified investment in a specific qualified Missouri business, shall certify to the department that the company in which it or a qualified investing entity proposes to invest is a qualified Missouri business. The certified capital company shall state the amount of capital it or a qualified investing entity intends to invest and the name of the business in which it or a qualified investing entity intends to invest. The certified capital company shall also provide to the department an explanation of its determination that the business meets the definition of a qualified Missouri business. If the department determines that the business does not meet the definition of a qualified Missouri business, it shall, within the fifteen working day period prior to the making of the proposed investment, notify the certified capital company of its determination and an explanation thereof. If the department fails to notify the certified capital company with respect to the proposed investment within the fifteen working day period prior to the making of the proposed investment, the company in which the certified capital company or a qualified investing entity proposes to invest shall be deemed to be a qualified Missouri business. If a certified capital company fails to notify the department prior to making an initial investment in a business, the department may subsequently determine that the business in which the certified capital company or a qualified investing entity invested was not a qualified Missouri business even though the business, at the time of the investment, met the requirements of subdivision (15) of subsection 2 of section 135.500;~~

~~(5) All certified capital which is not required to be placed in qualified investments or which has been placed in qualified investments and can be received by the company, may be held or invested in such manner as the Missouri certified capital company, in its discretion, deems appropriate. The proceeds of all certified capital which is received by a certified capital company after it was originally placed in qualified investments may be placed again in qualified investments and shall count toward any requirement in sections 135.500 to 135.529 with respect to placing certified capital in qualified investments.~~

~~2. A certified capital company may make qualified distributions at any time. In order to make distributions, other than qualified distributions, a certified capital company must have made cumulative qualified investments, including those made through a qualified investing entity, in an amount cumulatively equal to at least one hundred percent of its certified capital. Cumulative distributions to equity holders, other than qualified distributions, in excess of the certified capital company's original certified capital and any additional capital contributions to the certified capital company shall be subject to audit by a nationally recognized certified public accounting firm acceptable to the department, at the expense of the certified capital company. The audit shall determine whether aggregate cumulative distributions to all investors and equity holders, other than qualified distributions, when combined with all tax credits utilized by investors pursuant to sections 135.500 to 135.529, have resulted in an annual internal rate of return of fifteen percent computed on the sum of total original certified capital of the certified capital company and any additional capital contributions to the certified capital company. Twenty five percent of distributions made, other than qualified distributions, in excess of the amount required to produce a fifteen percent annual internal rate of return, as determined by the audit, shall be payable by the certified capital company to the Missouri development finance board. Distributions or payments to debt holders of a certified capital company, however, may be made without restriction with respect to debt owed to them by a~~

certified capital company. A debt holder that is also an investor or equity holder of a certified capital company may receive distributions or payments with respect to such debt without restriction.

3. No qualified investment may be made at a cost to a Missouri certified capital company greater than fifteen percent of the total certified capital under management of the Missouri certified capital company at the time of investment.

4. Documents and other materials submitted by Missouri certified capital companies or by businesses for purposes of the continuance of certification may be deemed "closed records" pursuant to the provisions of section 620.014.

5. Each Missouri certified capital company shall report the following to the department:

(1) As soon as practicable after the receipt of certified capital, the name of each investor from which the certified capital was received, the amount of each investor's investment of certified capital and tax credits computed without regard to any limitations under subsection 3 of section 135.503, and the date on which the certified capital was received;

(2) On a quarterly basis, the amount of the Missouri certified capital company's certified capital at the end of the quarter, whether or not the Missouri certified capital company has invested, together with any investments made by a qualified investing entity that are deemed to have been made by the certified capital company, more than fifteen percent of the total certified capital under management in any one company, and all qualified investments that the Missouri certified capital company has made or has been deemed to have been made through a qualified investing entity;

(3) Each Missouri certified capital company shall provide annual audited financial statements to the department which include an opinion of an independent certified public accountant to the department within ninety days of the close of the fiscal year. At the same time, the certified capital company shall also provide audited financial statements for any qualified investing entity that has made qualified investments on its behalf, unless the financial results of such qualified investing entity are included in the consolidated financial statements of the certified capital company. The audit shall address the methods of operation and conduct of the business of the Missouri certified capital company to determine if the Missouri certified capital company is complying with the statutes and program rules and that the funds received by the Missouri certified capital company have been invested as required within the time limits provided by sections 135.500 to 135.529.]

[135.517. In order for investments of a qualifying investing entity to be counted as qualified investments pursuant to sections 135.500 to 135.529, each such investment of a qualifying investing entity must have received prior approval from the department.]

[135.520. 1. The division of finance shall conduct an annual review of each Missouri certified capital company and any qualified investing entities designated by it to determine if the Missouri certified capital company is abiding by the requirements of certifications, to advise the Missouri certified capital company as to the certification status of its qualified investments and to ensure that no investment has been made in violation of sections 135.500 to 135.529. The cost of the annual review shall be paid by each Missouri certified capital company according to a reasonable fee schedule adopted by the department. The division of finance shall report its findings to the department as soon as practicable following completion of the audit.

2. Any material violation of sections 135.500 to 135.529 shall be grounds for decertification under this section. If the department determines that a company is not in compliance with any requirements for continuing in certification, it shall, by written notice, inform the officers of the company and the board of directors, managers, trustees or general partners that they may be decertified in one hundred twenty days from the date of mailing of the notice, unless they correct the deficiencies and are again in compliance with the requirements for certification.

3. At the end of the one hundred twenty-day grace period, if the Missouri certified capital company is still not in compliance, the department may send a notice of decertification

~~to the company and to the directors of the department of revenue and department of commerce and insurance. Decertification of a Missouri certified capital company prior to the certified capital company meeting all requirements of subdivisions (1) to (3) of subsection 1 of section 135.516 shall cause the recapture of all premium tax credits previously claimed by an investor and the forfeiture of all future credits to be claimed by an investor with respect to its investment in the certified capital company. Decertification of a Missouri certified capital company after it has met all requirements of subdivisions (1) to (3) of subsection 1 of section 135.516 shall cause the forfeiture of premium tax credits for the taxable year of the investor in which the decertification arose and for future taxable years with no recapture of tax credits obtained by an investor with respect to the investor's tax years which ended before the decertification occurred. Once a certified capital company has made cumulative qualified investments, including those made through a qualified investing entity and deemed to have been made by the certified capital company, in an amount equal to at least one hundred percent of its certified capital, all future premium tax credits to be claimed by investors with respect to said certified capital company pursuant to sections 135.500 to 135.529 shall be nonforfeitable. Once a certified capital company has made cumulative qualified investments, including those made through a qualified investing entity and deemed to have been made by the certified capital company, in an amount equal to at least one hundred percent of its certified capital and has met all other requirements under sections 135.500 to 135.529, it shall no longer be subject to regulation by the department except with respect to the payment of distributions to the Missouri development finance board.]~~

~~[135.523. The department may revoke the certification of a Missouri certified capital company if any material representation to the department in connection with the application process proves to have been falsely made or if the application materially violates any requirement established by the department pursuant to sections 135.500 to 135.529.]~~

~~[135.526. All investments for which tax credits are claimed under the provisions of sections 135.500 to 135.529 shall satisfy the conditions of being registered or specifically exempt from registration by provisions or regulations under chapter 409.]~~

~~[135.529. 1. The tax credit established pursuant to sections 135.500 to 135.529 may be sold or transferred in accordance with regulations adopted by the department. Any such sale or transfer shall not affect the time schedule for taking the tax credit, as provided in sections 135.500 to 135.529. Any premium tax credits recaptured pursuant to section 135.520 shall be the liability of the taxpayer which actually claimed the credit. In approving the sale or transfer of the credit pursuant to this section, the department may require the transferor or the transferee or both the transferor and the transferee to execute guarantees or post bonds with respect to any potential credit recapture.~~

~~2. No rule or portion of a rule promulgated under the authority of sections 135.500 to 135.529 shall become effective unless it has been promulgated pursuant to the provisions of chapter 536. The department shall make and promulgate emergency rules and regulations consistent with the provisions of sections 135.500 to 135.529 as are necessary or useful to carry out the provisions of sections 135.500 to 135.529, pursuant to section 536.025.~~

~~3. Every final order, decision, license or other official act of the director pursuant to sections 135.500 to 135.529 is subject to administrative review in accordance with chapter 621.]~~

~~[135.535. 1. A corporation, limited liability corporation, partnership or sole proprietorship, which moves its operations from outside Missouri or outside a distressed community into a distressed community, or which commences operations in a distressed community on or after January 1, 1999, and in either case has more than seventy five percent of its employees at the facility in the distressed community, and which has fewer than one hundred employees for whom payroll taxes are paid, and which is a manufacturing, biomedical, medical devices, scientific research, animal research, computer software design or~~

development, computer programming, including internet, web hosting, and other information technology, wireless or wired or other telecommunications or a professional firm shall receive a forty percent credit against income taxes owed pursuant to chapter 143, 147 or 148, other than taxes withheld pursuant to sections 143.191 to 143.265, for each of the three years after such move, if approved by the department of economic development, which shall issue a certificate of eligibility if the department determines that the taxpayer is eligible for such credit. The maximum amount of credits per taxpayer set forth in this subsection shall not exceed one hundred twenty five thousand dollars for each of the three years for which the credit is claimed. The department of economic development, by means of rule or regulation promulgated pursuant to the provisions of chapter 536, shall assign appropriate North American Industry Classification System numbers to the companies which are eligible for the tax credits provided for in this section. Such three year credits shall be awarded only one time to any company which moves its operations from outside of Missouri or outside of a distressed community into a distressed community or to a company which commences operations within a distressed community. A taxpayer shall file an application for certification of the tax credits for the first year in which credits are claimed and for each of the two succeeding taxable years for which credits are claimed.

2. Employees of such facilities physically working and earning wages for that work within a distressed community whose employers have been approved for tax credits pursuant to subsection 1 of this section by the department of economic development for whom payroll taxes are paid shall also be eligible to receive a tax credit against individual income tax, imposed pursuant to chapter 143, equal to one and one-half percent of their gross salary paid at such facility earned for each of the three years that the facility receives the tax credit provided by this section, so long as they were qualified employees of such entity. The employer shall calculate the amount of such credit and shall report the amount to the employee and the department of revenue.

3. A tax credit against income taxes owed pursuant to chapter 143, 147 or 148, other than the taxes withheld pursuant to sections 143.191 to 143.265, in lieu of the credit against income taxes as provided in subsection 1 of this section, may be taken by such an entity in a distressed community in an amount of forty percent of the amount of funds expended for computer equipment and its maintenance, medical laboratories and equipment, research laboratory equipment, manufacturing equipment, fiber optic equipment, high speed telecommunications, wiring or software development expense up to a maximum of seventy five thousand dollars in tax credits for such equipment or expense per year per entity and for each of three years after commencement in or moving operations into a distressed community.

4. A corporation, partnership or sole partnership, which has no more than one hundred employees for whom payroll taxes are paid, which is already located in a distressed community and which expends funds for such equipment pursuant to subsection 3 of this section in an amount exceeding its average of the prior two years for such equipment, shall be eligible to receive a tax credit against income taxes owed pursuant to chapters 143, 147 and 148 in an amount equal to the lesser of seventy five thousand dollars or twenty five percent of the funds expended for such additional equipment per such entity. Tax credits allowed pursuant to this subsection or subsection 1 of this section may be carried back to any of the three prior tax years and carried forward to any of the next five tax years.

5. An existing corporation, partnership or sole proprietorship that is located within a distressed community and that relocates employees from another facility outside of the distressed community to its facility within the distressed community, and an existing business located within a distressed community that hires new employees for that facility may both be eligible for the tax credits allowed by subsections 1 and 3 of this section. To be eligible for such tax credits, such a business, during one of its tax years, shall employ within a distressed community at least twice as many employees as were employed at the beginning of that tax year. A business hiring employees shall have no more than one hundred employees before the addition of the new employees. This subsection shall only apply to a business which is a manufacturing, biomedical, medical devices, scientific research, animal research, computer software design or development, computer programming or telecommunications business, or a professional firm.

6. Tax credits shall be approved for applicants meeting the requirements of this section in the order that such applications are received. Certificates of tax credits issued in accordance with this section may be transferred, sold or assigned by notarized endorsement which names the transferee.

7. The tax credits allowed pursuant to subsections 1, 2, 3, 4 and 5 of this section shall be for an amount of no more than ten million dollars for each year beginning in 1999. The total maximum credit for all entities already located in distressed communities and claiming credits pursuant to subsection 4 of this section shall be seven hundred and fifty thousand dollars. The department of economic development in approving taxpayers for the credit as provided for in subsection 6 of this section shall use information provided by the department of revenue regarding taxes paid in the previous year, or projected taxes for those entities newly established in the state, as the method of determining when this maximum will be reached and shall maintain a record of the order of approval. Any tax credit not used in the period for which the credit was approved may be carried over until the full credit has been allowed.

8. A Missouri employer relocating into a distressed community and having employees covered by a collective bargaining agreement at the facility from which it is relocating shall not be eligible for the credits in subsection 1, 3, 4 or 5 of this section, and its employees shall not be eligible for the credit in subsection 2 of this section if the relocation violates or terminates a collective bargaining agreement covering employees at the facility, unless the affected collective bargaining unit concurs with the move.

9. Notwithstanding any provision of law to the contrary, no taxpayer shall earn the tax credits allowed in this section and the tax credits otherwise allowed in section 135.110, or the tax credits, exemptions, and refund otherwise allowed in sections 135.200, 135.220, 135.225 and 135.245, respectively, for the same business for the same tax period.]

[135.545. A taxpayer shall be allowed a credit for taxes paid pursuant to chapter 143, 147 or 148 in an amount equal to fifty percent of a qualified investment in transportation development for aviation, mass transportation, including parking facilities for users of mass transportation, railroads, ports, including parking facilities and limited access roads within ports, waterborne transportation, bicycle and pedestrian paths, or rolling stock located in a distressed community as defined in section 135.530, and which are part of a development plan approved by the appropriate local agency. If the department of economic development determines the investment has been so approved, the department shall grant the tax credit in order of date received. A taxpayer may carry forward any unused tax credit for up to ten years and may carry it back for the previous three years until such credit has been fully claimed. Certificates of tax credit issued in accordance with this section may be transferred, sold or assigned by notarized endorsement which names the transferee. The tax credits allowed pursuant to this section shall be for an amount of no more than ten million dollars for each year. This credit shall apply to returns filed for all taxable years beginning on or after January 1, 1999. Any unused portion of the tax credit authorized pursuant to this section shall be available for use in the future by those entities until fully claimed. For purposes of this section, a "taxpayer" shall include 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.]

[135.546. For all tax years beginning on or after January 1, 2005, no tax credits shall be approved, awarded, or issued to any person or entity claiming any tax credit under section 135.545; if an organization has been allocated credits for contribution-based credits prior to January 1, 2005, the organization may issue such credits prior to January 1, 2007, for qualified contributions.]

[135.679. 1. This section shall be known and may be cited as the "Qualified Beef Tax Credit Act".

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

(1) ~~"Agricultural property", any real and personal property, including but not limited to buildings, structures, improvements, equipment, and livestock, that is used in or is to be used in this state by residents of this state for:~~

- ~~(a) The operation of a farm or ranch; and~~
- ~~(b) Grazing, feeding, or the care of livestock;~~

~~(2) "Authority", the agricultural and small business development authority established in chapter 348;~~

~~(3) "Backgrounded", any additional weight at the time of the first qualifying sale, before being finished, above the established baseline weight;~~

~~(4) "Baseline weight", the average weight in the immediate past two years of all beef animals sold that are thirty months of age or younger, categorized by sex. Baseline weight for qualified beef animals that are physically out of state but whose ownership is retained by a resident of this state shall be established by the average transfer weight in the immediate past two years of all beef animals that are thirty months of age or younger and that are transferred out of state but whose ownership is retained by a resident of this state, categorized by sex. The established baseline weight shall be effective for a period of three years. If the taxpayer is a qualifying beef animal producer with fewer than two years of production, the baseline weight shall be established by the available average weight in the immediate past year of all beef animals sold that are thirty months of age or younger, categorized by sex. If the qualifying beef animal producer has no previous production, the baseline weight shall be established by the authority;~~

~~(5) "Finished", the period from backgrounded to harvest;~~

~~(6) "Qualifying beef animal", any beef animal that is certified by the authority, that was born in this state after August 28, 2008, that was raised and backgrounded or finished in this state by the taxpayer, excluding any beef animal more than thirty months of age as verified by certified written birth records;~~

~~(7) "Qualifying sale", the first time a qualifying beef animal is sold in this state after the qualifying beef animal is backgrounded, and a subsequent sale if the weight of the qualifying beef animal at the time of the subsequent sale is greater than the weight of the qualifying beef animal at the time of the first qualifying sale of such beef animal;~~

~~(8) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or otherwise due under chapter 147;~~

~~(9) "Taxpayer", any individual or entity who:~~

~~(a) Is subject to the tax imposed in chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or the tax imposed in chapter 147;~~

~~(b) In the case of an individual, is a resident of this state as verified by a 911 address or in the absence of a 911 system, a physical address; and~~

~~(c) Owns or rents agricultural property and principal place of business is located in this state.~~

3. (1) For all tax years beginning on or after January 1, 2009, but ending on or before December 31, 2021, a taxpayer shall be allowed a tax credit for the first qualifying sale and for a subsequent qualifying sale of all qualifying beef animals.

(2) The tax credit amount for the first qualifying sale shall be ten cents per pound for qualifying sale weights under six hundred pounds and twenty five cents per pound for qualifying sale weights of six hundred pounds or greater, shall be based on the backgrounded weight of all qualifying beef animals at the time of the first qualifying sale, and shall be calculated as follows:

(a) If the qualifying sale weight is under six hundred pounds, the qualifying sale weight minus the baseline weight multiplied by ten cents, as long as the qualifying sale weight is equal to or greater than one hundred pounds above the baseline weight; or

(b) If the qualifying sale weight is six hundred pounds or greater, the qualifying sale weight minus the baseline weight multiplied by twenty five cents, as long as the qualifying sale weight is equal to or greater than one hundred pounds above the baseline weight.

(3) The tax credit amount for each subsequent qualifying sale shall be ten cents per pound for qualifying sale weights under six hundred pounds and twenty five cents per pound for qualifying sale weights of six hundred pounds or greater, shall be based on the

backgrounded weight of all qualifying beef animals at the time of the subsequent qualifying sale, and shall be calculated as follows:

(a) If the qualifying sale weight is under six hundred pounds, the qualifying sale weight minus the baseline weight multiplied by ten cents, as long as the qualifying sale weight is equal to or greater than one hundred pounds above the baseline weight; or

(b) If the qualifying sale weight is six hundred pounds or greater, the qualifying sale weight minus the baseline weight multiplied by twenty five cents, as long as the qualifying sale weight is equal to or greater than one hundred pounds above the baseline weight.

The authority may waive no more than twenty five percent of the one hundred pound weight gain requirement, but any such waiver shall be based on a disaster declaration issued by the U.S. Department of Agriculture.

4. 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. No tax credit claimed under this section shall be refundable. The tax credit shall be claimed in the tax year in which the qualifying sale of the qualifying beef occurred, but any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year may be carried forward to any of the taxpayer's four subsequent tax years. The total amount of tax credits that any taxpayer may claim shall not exceed fifteen thousand dollars per year. No taxpayer shall be allowed to claim tax credits under this section for more than three years. The amount of tax credits that may be issued to all eligible applicants claiming tax credits authorized in this section and section 135.686 in a calendar year shall not exceed two million dollars. Tax credits shall be issued on an as received application basis until the calendar year limit is reached. Any credits not issued in any calendar year shall expire and shall not be issued in any subsequent years.

5. To claim the tax credit allowed under this section, the taxpayer shall submit to the authority an application for the tax credit on a form provided by the authority and any application fee imposed by the authority. The application shall be filed with the authority at the end of each calendar year in which a qualified sale was made and for which a tax credit is claimed under this section. The application shall include any certified documentation and information required by the authority. All required information obtained by the authority shall be confidential and not disclosed except by court order, subpoena, or as otherwise provided by law. If the taxpayer and the qualified sale meet all criteria required by this section and approval is granted by the authority, the authority shall issue a tax credit certificate in the appropriate amount. Tax credit certificates issued under this section may be assigned, transferred, sold, or otherwise conveyed, and the new owner of the tax credit certificate shall have the same rights in the tax credit as the original taxpayer. Whenever a tax credit certificate is assigned, transferred, sold or otherwise conveyed, a notarized endorsement shall be filed with the authority specifying the name and address of the new owner of the tax credit certificate or the value of the tax credit.

6. Any information provided under this section shall be confidential information, to be shared with no one except state and federal animal health officials, except as provided in subsection 5 of this section.

7. The authority shall, at least annually, submit a report to the Missouri general assembly reviewing the costs and benefits of the program established under this section.

8. The authority may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2007, shall be invalid and void.

9. This section shall not be subject to the Missouri sunset act, sections 23.250 to 23.298.]

~~135.680. 1. As used in this section, the following terms shall mean:~~

~~(1) "Adjusted purchase price", the product of:~~

~~(a) The amount paid to the issuer of a qualified equity investment for such qualified equity investment; and~~

~~(b) The following fraction:~~

~~a. The numerator shall be the dollar amount of qualified low income community investments held by the issuer in this state as of the credit allowance date during the applicable tax year; and~~

~~b. The denominator shall be the total dollar amount of qualified low income community investments held by the issuer in all states as of the credit allowance date during the applicable tax year;~~

~~c. For purposes of calculating the amount of qualified low income community investments held by an issuer, an investment shall be considered held by an issuer even if the investment has been sold or repaid; provided that the issuer reinvests an amount equal to the capital returned to or recovered by the issuer from the original investment, exclusive of any profits realized, in another qualified low income community investment within twelve months of the receipt of such capital. An issuer shall not be required to reinvest capital returned from qualified low income community investments after the sixth anniversary of the issuance of the qualified equity investment, the proceeds of which were used to make the qualified low income community investment, and the qualified low income community investment shall be considered held by the issuer through the seventh anniversary of the qualified equity investment's issuance;~~

~~(2) "Applicable percentage", zero percent for each of the first two credit allowance dates, seven percent for the third credit allowance date, and eight percent for the next four credit allowance dates;~~

~~(3) "Credit allowance date", with respect to any qualified equity investment:~~

~~(a) The date on which such investment is initially made; and~~

~~(b) Each of the six anniversary dates of such date thereafter;~~

~~(4) "Long term debt security", any debt instrument issued by a qualified community development entity, at par value or a premium, with an original maturity date of at least seven years from the date of its issuance, with no acceleration of repayment, amortization, or prepayment features prior to its original maturity date, and with no distribution, payment, or interest features related to the profitability of the qualified community development entity or the performance of the qualified community development entity's investment portfolio. The foregoing shall in no way limit the holder's ability to accelerate payments on the debt instrument in situations where the issuer has defaulted on covenants designed to ensure compliance with this section or Section 45D of the Internal Revenue Code of 1986, as amended;~~

~~(5) "Qualified active low income community business", the meaning given such term in Section 45D of the Internal Revenue Code of 1986, as amended; provided that any business that derives or projects to derive fifteen percent or more of its annual revenue from the rental or sale of real estate shall not be considered to be a qualified active low income community business;~~

~~(6) "Qualified community development entity", the meaning given such term in Section 45D of the Internal Revenue Code of 1986, as amended; provided that such entity has entered into an allocation agreement with the Community Development Financial Institutions Fund of the U.S. Treasury Department with respect to credits authorized by Section 45D of the Internal Revenue Code of 1986, as amended, which includes the state of Missouri within the service area set forth in such allocation agreement;~~

~~(7) "Qualified equity investment", any equity investment in, or long term debt security issued by, a qualified community development entity that:~~

~~(a) Is acquired after September 4, 2007, at its original issuance solely in exchange for cash;~~

~~(b) Has at least eighty five percent of its cash purchase price used by the issuer to make qualified low income community investments; and~~

(e) Is designated by the issuer as a qualified equity investment under this subdivision and is certified by the department of economic development as not exceeding the limitation contained in subsection 2 of this section. This term shall include any qualified equity investment that does not meet the provisions of paragraph (a) of this subdivision if such investment was a qualified equity investment in the hands of a prior holder;

(8) "Qualified low income community investment", any capital or equity investment in, or loan to, any qualified active low income community business. With respect to any one qualified active low income community business, the maximum amount of qualified low income community investments made in such business, on a collective basis with all of its affiliates, that may be used from the calculation of any numerator described in subparagraph a of paragraph (b) of subdivision (1) of this subsection shall be ten million dollars whether issued to one or several qualified community development entities;

(9) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed in sections 143.191 to 143.265, or otherwise due under section 375.916 or chapter 147, 148, or 153;

(10) "Taxpayer", any individual or entity subject to the tax imposed in chapter 143, excluding withholding tax imposed in sections 143.191 to 143.265, or the tax imposed in section 375.916 or chapter 147, 148, or 153.

2. A taxpayer that makes a qualified equity investment earns a vested right to tax credits under this section. On each credit allowance date of such qualified equity investment the taxpayer, or subsequent holder of the qualified equity investment, shall be entitled to a tax credit during the taxable year including such credit allowance date. The tax credit amount shall be equal to the applicable percentage of the adjusted purchase price paid to the issuer of such qualified equity investment. 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 tax credit is claimed. No tax credit claimed under this section shall be refundable or transferable. Tax credits earned by a partnership, limited liability company, S corporation, or other pass through entity may be allocated to the partners, members, or shareholders of such entity for their direct use in accordance with the provisions of any agreement among such partners, members, or shareholders. Any amount of tax credit that the taxpayer is prohibited by this section from claiming in a taxable year may be carried forward to any of the taxpayer's five subsequent taxable years. The department of economic development shall limit the monetary amount of qualified equity investments permitted under this section to a level necessary to limit tax credit utilization at no more than twenty five million dollars of tax credits in any fiscal year. Such limitation on qualified equity investments shall be based on the anticipated utilization of credits without regard to the potential for taxpayers to carry forward tax credits to later tax years.

3. The issuer of the qualified equity investment shall certify to the department of economic development the anticipated dollar amount of such investments to be made in this state during the first twelve month period following the initial credit allowance date. If on the second credit allowance date, the actual dollar amount of such investments is different than the amount estimated, the department of economic development shall adjust the credits arising on the second allowance date to account for such difference.

4. The department of economic development shall recapture the tax credit allowed under this section with respect to such qualified equity investment under this section if:

(1) Any amount of the federal tax credit available with respect to a qualified equity investment that is eligible for a tax credit under this section is recaptured under Section 45D of the Internal Revenue Code of 1986, as amended; or

(2) The issuer redeems or makes principal repayment with respect to a qualified equity investment prior to the seventh anniversary of the issuance of such qualified equity investment. Any tax credit that is subject to recapture shall be recaptured from the taxpayer that claimed the tax credit on a return.

5. The department of economic development shall promulgate rules to implement the provisions of this section, including recapture provisions on a scaled proportional basis, and to administer the allocation of tax credits issued for qualified equity investments, which shall be

conducted on a first come, first serve basis. 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 September 4, 2007, shall be invalid and void.

6. For fiscal years following fiscal year 2010, qualified equity investments shall not be made under this section unless reauthorization is made pursuant to this subsection. For all fiscal years following fiscal year 2010, unless the general assembly adopts a concurrent resolution granting authority to the department of economic development to approve qualified equity investments for the Missouri new markets development program and clearly describing the amount of tax credits available for the next fiscal year, or otherwise complies with the provisions of this subsection, no qualified equity investments may be permitted to be made under this section. The amount of available tax credits contained in such a resolution shall not exceed the limitation provided under subsection 2 of this section. In any year in which the provisions of this section shall sunset pursuant to subsection 7 of this section, reauthorization shall be made by general law and not by concurrent resolution. Nothing in this subsection shall preclude a taxpayer who makes a qualified equity investment prior to the expiration of authority to make qualified equity investments from claiming tax credits relating to such qualified equity investment for each applicable credit allowance date.

7. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall automatically sunset six years after September 4, 2007, 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. However, nothing in this subsection shall preclude a taxpayer who makes a qualified equity investment prior to sunset of this section under the provisions of section 23.253 from claiming tax credits relating to such qualified equity investment for each credit allowance date.]

[135.682. 1. The director of the department of economic development or the director's designee shall issue letter rulings regarding the tax credit program authorized under section 135.680, subject to the terms and conditions set forth in this section. The director of the department of economic development may impose additional terms and conditions consistent with this section to requests for letter rulings by regulation promulgated under chapter 536. For the purposes of this section, the term "letter ruling" means a written interpretation of law to a specific set of facts provided by the applicant requesting a letter ruling.

2. The director or director's designee shall respond to a request for a letter ruling within sixty days of receipt of such request. The applicant may provide a draft letter ruling for the department's consideration. The applicant may withdraw the request for a letter ruling, in writing, prior to the issuance of the letter ruling. The director or the director's designee may refuse to issue a letter ruling for good cause, but must list the specific reasons for refusing to issue the letter ruling. Good cause includes, but is not limited to:

(1) The applicant requests the director to determine whether a statute is constitutional or a regulation is lawful;

(2) The request involves a hypothetical situation or alternative plans;

(3) The facts or issues presented in the request are unclear, overbroad, insufficient, or otherwise inappropriate as a basis upon which to issue a letter ruling; and

(4) The issue is currently being considered in a rulemaking procedure, contested case, or other agency or judicial proceeding that may definitely resolve the issue.

3. Letter rulings shall bind the director and the director's agents and their successors until such time as the taxpayer or its shareholders, members, or partners, as applicable, claim all of such tax credits on a Missouri tax return, subject to the terms and conditions set forth in properly published regulations. The letter ruling shall apply only to the applicant.

4. Letter rulings issued under the authority of this section shall not be a rule as defined in section 536.010 in that it is an interpretation issued by the department with respect to a specific set of facts and intended to apply only to that specific set of facts, and therefore shall not be subject to the rulemaking requirements of chapter 536.

5. Information in letter ruling requests as described in section 620.014 shall be closed to the public. Copies of letter rulings shall be available to the public provided that the applicant identifying information and otherwise protected information is redacted from the letter ruling as provided in subsection 1 of section 610.024.]

[135.700. For all tax years beginning on or after January 1, 1999, a grape grower or wine producer shall be allowed a tax credit against the state tax liability incurred pursuant to chapter 143, exclusive of the provisions relating to the withholding of tax as provided in sections 143.191 to 143.265, in an amount equal to twenty five percent of the purchase price of all new equipment and materials used directly in the growing of grapes or the production of wine in the state. Each grower or producer shall apply to the department of economic development and specify the total amount of such new equipment and materials purchased during the calendar year. The department of economic development shall certify to the department of revenue the amount of such tax credit to which a grape grower or wine producer is entitled pursuant to this section. The provisions of this section notwithstanding, a grower or producer may only apply for and receive the credit authorized by this section for five tax periods.]

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

(1) "Alternative fuel vehicle refueling property", property in this state owned by an eligible applicant and used for storing alternative fuels and for dispensing such alternative fuels into fuel tanks of motor vehicles owned by such eligible applicant or private citizens;

(2) "Alternative fuels", any motor fuel at least seventy percent of the volume of which consists of one or more of the following:

(a) Ethanol;

(b) Natural gas;

(c) Compressed natural gas, or CNG;

(d) Liquefied natural gas, or LNG;

(e) Liquefied petroleum gas, or LP gas, propane, or autogas;

(f) Any mixture of biodiesel and diesel fuel, without regard to any use of kerosene;

(g) Hydrogen;

(3) "Department", the department of economic development;

(4) "Electric vehicle recharging property", property in this state owned by an eligible applicant and used for recharging electric motor vehicles owned by such eligible applicant or private citizens;

(5) "Eligible applicant", a business entity or private citizen that is the owner of an electric vehicle recharging property or an alternative fuel vehicle refueling property;

(6) "Qualified Missouri contractor", a contractor whose principal place of business is located in Missouri and has been located in Missouri for a period of not less than five years;

(7) "Qualified property", an electric vehicle recharging property or an alternative fuel vehicle refueling property which, if constructed after August 28, 2014, was constructed with at least fifty one percent of the costs being paid to qualified Missouri contractors for the:

(a) Fabrication of premanufactured equipment or process piping used in the construction of such facility;

(b) Construction of such facility; and

(c) General maintenance of such facility during the time period in which such facility receives any tax credit under this section.

If no qualified Missouri contractor is located within seventy five miles of the property, the requirement that fifty one percent of the costs shall be paid to qualified Missouri contractors shall not apply.

~~2. For all tax years beginning on or after January 1, 2015, but before January 1, 2018, any eligible applicant who installs and operates a qualified property shall be allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or due under chapter 147 or chapter 148 for any tax year in which the applicant is constructing the qualified property. The credit allowed in this section per eligible applicant who is a private citizen shall not exceed fifteen hundred dollars or per eligible applicant that is a business entity shall not exceed the lesser of twenty thousand dollars or twenty percent of the total costs directly associated with the purchase and installation of any alternative fuel storage and dispensing equipment or any recharging equipment on any qualified property, which shall not include the following:~~

~~(1) Costs associated with the purchase of land upon which to place a qualified property;~~

~~(2) Costs associated with the purchase of an existing qualified property; or~~

~~(3) Costs for the construction or purchase of any structure.~~

~~3. Tax credits allowed by this section shall be claimed by the eligible applicant at the time such applicant files a return for the tax year in which the storage and dispensing or recharging facilities were placed in service at a qualified property, and shall be applied against the income tax liability imposed by chapter 143, chapter 147, or chapter 148 after all other credits provided by law have been applied. The cumulative amount of tax credits which may be claimed by eligible applicants claiming all credits authorized in this section shall not exceed one million dollars in any calendar year, subject to appropriations.~~

~~4. If the amount of the tax credit exceeds the eligible applicant's tax liability, the difference shall not be refundable. Any amount of credit that an eligible applicant is prohibited by this section from claiming in a taxable year may be carried forward to any of such applicant's two subsequent taxable years. Tax credits allowed under this section may be assigned, transferred, sold, or otherwise conveyed.~~

~~5. Any qualified property, for which an eligible applicant receives tax credits under this section, which ceases to sell alternative fuel or recharge electric vehicles shall cause the forfeiture of such eligible applicant's tax credits provided under this section for the taxable year in which the qualified property ceased to sell alternative fuel or recharge electric vehicles and for future taxable years with no recapture of tax credits obtained by an eligible applicant with respect to such applicant's tax years which ended before the sale of alternative fuel or recharging of electric vehicles ceased.~~

~~6. The director of revenue shall establish the procedure by which the tax credits in this section may be claimed, and shall establish a procedure by which the cumulative amount of tax credits is apportioned equally among all eligible applicants claiming the credit. To the maximum extent possible, the director of revenue shall establish the procedure described in this subsection in such a manner as to ensure that eligible applicants can claim all the tax credits possible up to the cumulative amount of tax credits available for the taxable year. No eligible applicant claiming a tax credit under this section shall be liable for any interest or penalty for filing a tax return after the date fixed for filing such return as a result of the apportionment procedure under this subsection.~~

~~7. Any eligible applicant desiring to claim a tax credit under this section shall submit the appropriate application for such credit with the department. The application for a tax credit under this section shall include any information required by the department. The department shall review the applications and certify to the department of revenue each eligible applicant that qualifies for the tax credit.~~

~~8. The department and the department of revenue may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date,~~

or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2008, shall be invalid and void.

9. The provisions of section 23.253 of the Missouri sunset act notwithstanding:

(1) The provisions of the new program authorized under this section shall automatically sunset three years after December 31, 2014, 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 six years after the effective date of the reauthorization of this section; and

(3) This section shall terminate on December thirty-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 redeem 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.]

[135.766. An eligible small business, as defined in Section 44 of the Internal Revenue Code, shall be allowed a credit against the tax otherwise due pursuant to chapter 143, not including sections 143.191 to 143.265, in an amount equal to any amount paid by the eligible small business to the United States Small Business Administration as a guaranty fee pursuant to obtaining Small Business Administration guaranteed financing and to programs administered by the United States Department of Agriculture for rural development or farm service agencies. No tax credits provided under this section shall be authorized on or after the thirtieth day following the effective date of this act. 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 prior to the thirtieth day following the effective date of this act, or a taxpayer's ability to redeem such tax credits.]

[135.950. The following terms, whenever used in sections 135.950 to 135.970 mean:

(1) "Average wage", the new payroll divided by the number of new jobs;

(2) "Blighted area", the same meaning as defined pursuant to section 99.805;

(3) "Board", an enhanced enterprise zone board established pursuant to section 135.957;

(4) "Commencement of commercial operations" shall be deemed to occur during the first taxable year for which the new business facility is first put into use by the taxpayer in the enhanced business enterprise in which the taxpayer intends to use the new business facility;

(5) "County average wage", the average wages in each county as determined by the department for the most recently completed full calendar year. However, if the computed county average wage is above the statewide average wage, the statewide average wage shall be deemed the county average wage for such county for the purpose of determining eligibility. The department shall publish the county average wage for each county at least annually.

Notwithstanding the provisions of this subdivision to the contrary, for any taxpayer that in conjunction with their project is relocating employees from a Missouri county with a higher county average wage, such taxpayer shall obtain the endorsement of the governing body of the community from which jobs are being relocated or the county average wage for their project shall be the county average wage for the county from which the employees are being relocated;

(6) "Department", the department of economic development;

(7) "Director", the director of the department of economic development;

(8) "Employee", a person employed by the enhanced business enterprise that is scheduled to work an average of at least one thousand hours per year, and such person at all times has health insurance offered to him or her, which is partially paid for by the employer;

(9) "Enhanced business enterprise", an industry or one of a cluster of industries that is either:

(a) Identified by the department as critical to the state's economic security and growth; or

(b) Will have an impact on industry cluster development, as identified by the governing authority in its application for designation of an enhanced enterprise zone and approved by the department; but excluding gambling establishments (NAICS industry group 7132), retail trade (NAICS sectors 44 and 45), educational services (NAICS sector 61), religious organizations (NAICS industry group 8131), public administration (NAICS sector 92), and food and drinking places (NAICS subsector 722), however, notwithstanding provisions of this section to the contrary, headquarters or administrative offices of an otherwise excluded business may qualify for benefits if the offices serve a multistate territory. In the event a national, state, or regional headquarters operation is not the predominant activity of a project facility, the new jobs and investment of such headquarters operation is considered eligible for benefits under this section if the other requirements are satisfied. Service industries may be eligible only if a majority of its annual revenues will be derived from out of the state;

(10) "Existing business facility", any facility in this state which was employed by the taxpayer claiming the credit in the operation of an enhanced business enterprise immediately prior to an expansion, acquisition, addition, or replacement;

(11) "Facility", any building used as an enhanced business enterprise located within an enhanced enterprise zone, including the land on which the facility is located and all machinery, equipment, and other real and depreciable tangible personal property acquired for use at and located at or within such facility and used in connection with the operation of such facility;

(12) "Facility base employment", the greater of the number of employees located at the facility on the date of the notice of intent, or for the twelve month period prior to the date of the notice of intent, the average number of employees located at the facility, or in the event the project facility has not been in operation for a full twelve month period, the average number of employees for the number of months the facility has been in operation prior to the date of the notice of intent;

(13) "Facility base payroll", the total amount of taxable wages paid by the enhanced business enterprise to employees of the enhanced business enterprise located at the facility in the twelve months prior to the notice of intent, not including the payroll of owners of the enhanced business enterprise unless the enhanced business enterprise is participating in an employee stock ownership plan. For the purposes of calculating the benefits under this program, the amount of base payroll shall increase each year based on the consumer price index or other comparable measure, as determined by the department;

(14) "Governing authority", the body holding primary legislative authority over a county or incorporated municipality;

(15) "Megaproject", any manufacturing or assembling facility, approved by the department for construction and operation within an enhanced enterprise zone, which satisfies the following:

(a) The new capital investment is projected to exceed three hundred million dollars over a period of eight years from the date of approval by the department;

(b) The number of new jobs is projected to exceed one thousand over a period of eight years beginning on the date of approval by the department;

(c) The average wage of new jobs to be created shall exceed the county average wage;

(d) The taxpayer shall offer health insurance to all new jobs and pay at least eighty percent of such insurance premiums; and

(e) An acceptable plan of repayment, to the state, of the tax credits provided for the megaproject has been provided by the taxpayer;

(16) "NAICS", the 1997 edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget. Any NAICS sector, subsector, industry group or industry identified in this section shall include its corresponding classification in subsequent federal industry classification systems;

(17) "New business facility", a facility that does not produce or generate electrical energy from a renewable energy resource and satisfies the following requirements:

(a) Such facility is employed by the taxpayer in the operation of an enhanced business enterprise. Such facility shall not be considered a new business facility in the hands of the taxpayer if the taxpayer's only activity with respect to such facility is to lease it to another person or persons. If the taxpayer employs only a portion of such facility in the operation of an enhanced business enterprise, and leases another portion of such facility to another person or persons or does not otherwise use such other portions in the operation of an enhanced business enterprise, the portion employed by the taxpayer in the operation of an enhanced business enterprise shall be considered a new business facility, if the requirements of paragraphs (b), (c), and (d) of this subdivision are satisfied;

(b) Such facility is acquired by, or leased to, the taxpayer after December 31, 2004. A facility shall be deemed to have been acquired by, or leased to, the taxpayer after December 31, 2004, if the transfer of title to the taxpayer, the transfer of possession pursuant to a binding contract to transfer title to the taxpayer, or the commencement of the term of the lease to the taxpayer occurs after December 31, 2004;

(c) If such facility was acquired by the taxpayer from another taxpayer and such facility was employed immediately prior to the acquisition by another taxpayer in the operation of an enhanced business enterprise, the operation of the same or a substantially similar enhanced business enterprise is not continued by the taxpayer at such facility; and

(d) Such facility is not a replacement business facility, as defined in subdivision (27) of this section;

(18) "New business facility employee", an employee of the taxpayer in the operation of a new business facility during the taxable year for which the credit allowed by section 135.967 is claimed, except that truck drivers and rail and barge vehicle operators and other operators of rolling stock for hire shall not constitute new business facility employees;

(19) "New business facility investment", the value of real and depreciable tangible personal property, acquired by the taxpayer as part of the new business facility, which is used by the taxpayer in the operation of the new business facility, during the taxable year for which the credit allowed by 135.967 is claimed, except that trucks, truck trailers, truck semitrailers, rail vehicles, barge vehicles, aircraft and other rolling stock for hire, track, switches, barges, bridges, tunnels, and rail yards and spurs shall not constitute new business facility investments. The total value of such property during such taxable year shall be:

(a) Its original cost if owned by the taxpayer; or

(b) Eight times the net annual rental rate, if leased by the taxpayer. The net annual rental rate shall be the annual rental rate paid by the taxpayer less any annual rental rate received by the taxpayer from subrentals. The new business facility investment shall be determined by dividing by twelve the sum of the total value of such property on the last business day of each calendar month of the taxable year. If the new business facility is in operation for less than an entire taxable year, the new business facility investment shall be determined by dividing the sum of the total value of such property on the last business day of each full calendar month during the portion of such taxable year during which the new business facility was in operation by the number of full calendar months during such period;

(20) "New job", the number of employees located at the facility that exceeds the facility base employment less any decrease in the number of the employees at related facilities below the related facility base employment. No job that was created prior to the date of the notice of intent shall be deemed a new job;

(21) "Notice of intent", a form developed by the department which is completed by the enhanced business enterprise and submitted to the department which states the enhanced business enterprise's intent to hire new jobs and request benefits under such program;

(22) "Related facility", a facility operated by the enhanced business enterprise or a related company in this state that is directly related to the operation of the project facility;

(23) "Related facility base employment", the greater of:

(a) The number of employees located at all related facilities on the date of the notice of intent; or

(b) For the twelve month period prior to the date of the notice of intent, the average number of employees located at all related facilities of the enhanced business enterprise or a related company located in this state;

(24) "Related taxpayer":

(a) A corporation, partnership, trust, or association controlled by the taxpayer;

(b) An individual, corporation, partnership, trust, or association in control of the taxpayer; or

(c) A corporation, partnership, trust or association controlled by an individual, corporation, partnership, trust or association in control of the taxpayer. "Control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote, "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association, and "control of a trust" shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust; ownership shall be determined as provided in Section 318 of the Internal Revenue Code of 1986, as amended;

(25) "Renewable energy generation zone", an area which has been found, by a resolution or ordinance adopted by the governing authority having jurisdiction of such area, to be a blighted area and which contains land, improvements, or a lock and dam site which is unutilized or underutilized for the production, generation, conversion, and conveyance of electrical energy from a renewable energy resource;

(26) "Renewable energy resource", shall include:

(a) Wind;

(b) Solar thermal sources or photovoltaic cells and panels;

(c) Dedicated crops grown for energy production;

(d) Cellulosic agricultural residues;

(e) Plant residues;

(f) Methane from landfills, agricultural operations, or wastewater treatment;

(g) Thermal depolymerization or pyrolysis for converting waste material to energy;

(h) Clean and untreated wood such as pallets;

(i) Hydroelectric power, which shall include electrical energy produced or generated by hydroelectric power generating equipment, as such term is defined in section 137.010;

(j) Fuel cells using hydrogen produced by one or more of the renewable resources provided in paragraphs (a) to (i) of this subdivision; or

(k) Any other sources of energy, not including nuclear energy, that are certified as renewable by rule by the department of economic development;

(27) "Replacement business facility", a facility otherwise described in subdivision (17) of this section, hereafter referred to in this subdivision as "new facility", which replaces another facility, hereafter referred to in this subdivision as "old facility", located within the state, which the taxpayer or a related taxpayer previously operated but discontinued operating on or before the close of the first taxable year for which the credit allowed by this section is claimed. A new facility shall be deemed to replace an old facility if the following conditions are met:

(a) The old facility was operated by the taxpayer or a related taxpayer during the taxpayer's or related taxpayer's taxable period immediately preceding the taxable year in which commencement of commercial operations occurs at the new facility; and

(b) The old facility was employed by the taxpayer or a related taxpayer in the operation of an enhanced business enterprise and the taxpayer continues the operation of the same or substantially similar enhanced business enterprise at the new facility. Notwithstanding the preceding provisions of this subdivision, a facility shall not be considered a replacement business facility if the taxpayer's new business facility investment, as computed in subdivision (19) of this section, in the new facility during the tax period for which the credits allowed in section 135.967 are claimed exceed one million dollars and if the total number of employees at the new facility exceeds the total number of employees at the old facility by at least two;

(28) "Same or substantially similar enhanced business enterprise", an enhanced business enterprise in which the nature of the products produced or sold, or activities

conducted, are similar in character and use or are produced, sold, performed, or conducted in the same or similar manner as in another enhanced business enterprise.]

[135.953. 1. For purposes of sections 135.950 to 135.970, an area shall meet the following criteria in order to qualify as an enhanced enterprise zone:

- (1) The area shall be a blighted area, have pervasive poverty, unemployment and general distress; and
- (2) At least sixty percent of the residents living in the area have incomes below ninety percent of the median income of all residents:
 - (a) Within the state of Missouri, according to the last decennial census or other appropriate source as approved by the director; or
 - (b) Within the county or city not within a county in which the area is located, according to the last decennial census or other appropriate source as approved by the director; and
- (3) The resident population of the area shall be at least five hundred but not more than one hundred thousand at the time of designation as an enhanced enterprise zone if the area lies within a metropolitan statistical area, as established by the United States Census Bureau, or if the area does not lie within a metropolitan statistical area, the resident population of the area at the time of designation shall be at least five hundred but not more than forty thousand inhabitants. If the population of the jurisdiction of the governing authority does not meet the minimum population requirements set forth in this subdivision, the population of the area must be at least fifty percent of the population of the jurisdiction. However, no enhanced enterprise zone shall be created which consists of the total area within the political boundaries of a county;
- (4) The level of unemployment of persons, according to the most recent data available from the United States Bureau of Census and approved by the director, within the area is equal to or exceeds the average rate of unemployment for:
 - (a) The state of Missouri over the previous twelve months; or
 - (b) The county or city not within a county over the previous twelve months; and
- (5) No finding of blight under this chapter shall be used to meet the conditions for blight under any other statute of this state.

2. Notwithstanding the requirements of subsection 1 of this section to the contrary, an enhanced enterprise zone may be established in an area located within a county for which public and individual assistance has been requested by the governor pursuant to Section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121, et seq., for an emergency proclaimed by the governor pursuant to section 44.100 due to a natural disaster of major proportions, if the area to be designated is blighted and sustained severe damage as a result of such natural disaster, as determined by the state emergency management agency. An application for designation as an enhanced enterprise zone pursuant to this subsection shall be made before the expiration of one year from the date the governor requested federal relief for the area sought to be designated.

3. Notwithstanding the requirements of subsection 1 of this section to the contrary, an enhanced enterprise zone may be designated in a county of declining population if it meets the requirements of subdivisions (1), (3) and either (2) or (4) of subsection 1 of this section. For the purposes of this subsection, a "county of declining population" is one that has lost one percent or more of its population as demonstrated by comparing the most recent decennial census population to the next most recent decennial census population for the county.

4. In addition to meeting the requirements of subsection 1, 2, or 3 of this section, an area, to qualify as an enhanced enterprise zone, shall be demonstrated by the governing authority to have either:

- (1) The potential to create sustainable jobs in a targeted industry; or
- (2) A demonstrated impact on local industry cluster development.

5. Notwithstanding the requirements of subsections 1 and 4 of this section to the contrary, a renewable energy generation zone may be designated as an enhanced enterprise zone if the renewable energy generation zone meets the criteria set forth in subdivision (25) of section 135.950.]

~~[135.957. 1. A governing authority planning to seek designation of an enhanced enterprise zone shall establish an enhanced enterprise zone board. The number of members on the board shall be seven. One member of the board shall be appointed by the school district or districts located within the area proposed for designation as an enhanced enterprise zone. One member of the board shall be appointed by other affected taxing districts. The remaining five members shall be chosen by the chief elected official of the county or municipality.~~

~~2. The school district member and the affected taxing district member shall each have initial terms of five years. Of the five members appointed by the chief elected official, two shall have initial terms of four years, two shall have initial terms of three years, and one shall have an initial term of two years. Thereafter, members shall serve terms of five years. Each commissioner shall hold office until a successor has been appointed. All vacancies shall be filled in the same manner as the original appointment. For inefficiency or neglect of duty or misconduct in office, a member of the board may be removed by the applicable appointing authority.~~

~~3. A majority of the members shall constitute a quorum of such board for the purpose of conducting business and exercising the powers of the board and for all other purposes. Action may be taken by the board upon a vote of a majority of the members present.~~

~~4. The members of the board annually shall elect a chair from among the members.~~

~~5. The role of the board shall be to conduct the activities necessary to advise the governing authority on the designation of an enhanced enterprise zone and any other advisory duties as determined by the governing authority. The role of the board after the designation of an enhanced enterprise zone shall be review and assessment of zone activities as it relates to the annual reports as set forth in section 135.960.]~~

~~[135.960. 1. Any governing authority that desires to have any portion of a city or unincorporated area of a county under its control designated as an enhanced enterprise zone shall hold a public hearing for the purpose of obtaining the opinion and suggestions of those persons who will be affected by such designation.~~

~~2. After a public hearing is held as required in subsection 1 of this section, the governing authority may, by a majority vote of the members of the governing authority, adopt an ordinance or resolution designating a specific area as an enhanced enterprise zone. Such ordinance shall include, in addition to a description of the physical, social, and economic characteristics of the area:~~

~~(1) A plan to provide adequate police protection within the area;~~

~~(2) A specific and practical process for individual businesses to obtain waivers from burdensome local regulations, ordinances, and orders which serve to discourage economic development within the area to be designated an enhanced enterprise zone, except that such waivers shall not substantially endanger the health or safety of the employees of any such business or the residents of the area;~~

~~(3) A description of what other specific actions will be taken to support and encourage private investment within the area;~~

~~(4) A plan to ensure that resources are available to assist area residents to participate in increased development through self-help efforts and in ameliorating any negative effects of designation of the area as an enhanced enterprise zone;~~

~~(5) A statement describing the projected positive and negative effects of designation of the area as an enhanced enterprise zone;~~

~~(6) A specific plan to provide assistance to any person or business dislocated as a result of activities within the enhanced enterprise zone. Such plan shall determine the need of dislocated persons for relocation assistance; provide, prior to displacement, information about the type, location, and price of comparable housing or commercial property; provide information concerning state and federal programs for relocation assistance and provide other advisory services to displaced persons. Public agencies may choose to provide assistance under the Uniform Relocation and Real Property Acquisition Act, 42 U.S.C. Section 4601, et seq., to meet the requirements of this subdivision; and~~

~~(7) A description or plan that demonstrates the requirements of subsection 4 of section 135.953.~~

3. An enhanced enterprise zone designation shall expire in twenty five years.

4. Each designated enhanced enterprise zone board shall report to the director on an annual basis regarding the status of the zone and business activity within the zone.]

[135.963. 1. Improvements made to real property as such term is defined in section 137.010 which are made in an enhanced enterprise zone subsequent to the date such zone or expansion thereto was designated may, upon approval of an authorizing resolution or ordinance by the governing authority having jurisdiction of the area in which the improvements are made, be exempt, in whole or in part, from assessment and payment of ad valorem taxes of one or more affected political subdivisions. Improvements made to real property, as such term is defined in section 137.010, which are locally assessed and in a renewable energy generation zone designated as an enhanced enterprise zone, subsequent to the date such enhanced enterprise zone or expansion thereto was designated, may, upon approval of an authorizing resolution or ordinance by the governing authority having jurisdiction of the area in which the improvements are made, be exempt, in whole or in part, from assessment and payment of ad valorem taxes of one or more affected political subdivisions. In addition to enhanced business enterprises, a speculative industrial or warehouse building constructed by a public entity or a private entity if the land is leased by a public entity may be subject to such exemption.

2. Such authorizing resolution shall specify the percent of the exemption to be granted, the duration of the exemption to be granted, and the political subdivisions to which such exemption is to apply and any other terms, conditions, or stipulations otherwise required. A copy of the resolution shall be provided to the director within thirty calendar days following adoption of the resolution by the governing authority.

3. No exemption shall be granted until the governing authority holds a public hearing for the purpose of obtaining the opinions and suggestions of residents of political subdivisions to be affected by the exemption from property taxes. The governing authority shall send, by certified mail, a notice of such hearing to each political subdivision in the area to be affected and shall publish notice of such hearing in a newspaper of general circulation in the area to be affected by the exemption at least twenty days prior to the hearing but not more than thirty days prior to the hearing. Such notice shall state the time, location, date, and purpose of the hearing.

4. Notwithstanding subsection 1 of this section, at least one half of the ad valorem taxes otherwise imposed on subsequent improvements to real property located in an enhanced enterprise zone of enhanced business enterprises or speculative industrial or warehouse buildings as indicated in subsection 1 of this section shall become and remain exempt from assessment and payment of ad valorem taxes of any political subdivision of this state or municipality thereof, if said political subdivision or municipality levies ad valorem taxes, for a period of not less than ten years following the date such improvements were assessed, provided the improved properties are used for enhanced business enterprises. The exemption for speculative buildings is subject to the approval of the governing authority for a period not to exceed two years if the building is owned by a private entity and five years if the building is owned or ground leased by a public entity. This shall not preclude the building receiving an exemption for the remaining time period established by the governing authority if it was occupied by an enhanced business enterprise. The two and five year time periods indicated for speculative buildings shall not be an addition to the local abatement time period for such facility.

5. No exemption shall be granted for a period more than twenty five years, provided, however, that during the ten years prior to the expiration of an enhanced enterprise zone no exemption shall be granted for a period of more than ten years.

6. The provisions of subsection 1 of this section shall not apply to improvements made to real property begun prior to August 28, 2004.

7. The abatement referred to in this section shall not relieve the assessor or other responsible official from ascertaining the amount of the equalized assessed value of all taxable property annually as required by section 99.855, 99.957, or 99.1042 and shall not have the effect of reducing the payments in lieu of taxes referred to in subdivision (2) of subsection 1 of section 99.845, subdivision (2) of subsection 3 of section 99.957, or subdivision (2) of

~~subsection 3 of section 99.1042 unless such reduction is set forth in the plan approved by the governing body of the municipality pursuant to subdivision (1) of subsection 1 of section 99.820, section 99.942, or section 99.1027.]~~

~~[135.967. 1. A taxpayer who establishes a new business facility may, upon approval by the department, be allowed a credit, each tax year for up to ten tax years, in an amount determined as set forth in this section, against the tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265. No taxpayer shall receive multiple ten-year periods for subsequent expansions at the same facility.~~

~~2. Notwithstanding any provision of law to the contrary, any taxpayer who establishes a new business facility in an enhanced enterprise zone and is awarded state tax credits under this section may not also receive tax credits under sections 135.100 to 135.150, sections 135.200 to 135.286, or section 135.535, and may not simultaneously receive tax credits under sections 620.1875 to 620.1890 at the same facility.~~

~~3. No credit shall be issued pursuant to this section unless:~~

~~(1) The number of new business facility employees engaged or maintained in employment at the new business facility for the taxable year for which the credit is claimed equals or exceeds two; and~~

~~(2) The new business facility investment for the taxable year for which the credit is claimed equals or exceeds one hundred thousand dollars.~~

~~4. The annual amount of credits allowed for an approved enhanced business enterprise shall be the lesser of:~~

~~(1) The annual amount authorized by the department for the enhanced business enterprise, which shall be limited to the projected state economic benefit, as determined by the department; or~~

~~(2) The sum calculated based upon the following:~~

~~(a) A credit of four hundred dollars for each new business facility employee employed within an enhanced enterprise zone;~~

~~(b) An additional credit of four hundred dollars for each new business facility employee who is a resident of an enhanced enterprise zone;~~

~~(c) An additional credit of four hundred dollars for each new business facility employee who is paid by the enhanced business enterprise a wage that exceeds the average wage paid within the county in which the facility is located, as determined by the department; and~~

~~(d) A credit equal to two percent of new business facility investment within an enhanced enterprise zone.~~

~~5. Prior to January 1, 2007, in no event shall the department authorize more than four million dollars annually to be issued for all enhanced business enterprises. After December 31, 2006, in no event shall the department authorize more than twenty-four million dollars annually to be issued for all enhanced business enterprises.~~

~~6. If a facility, which does not constitute a new business facility, is expanded by the taxpayer, the expansion shall be considered eligible for the credit allowed by this section if:~~

~~(1) The taxpayer's new business facility investment in the expansion during the tax period in which the credits allowed in this section are claimed exceeds one hundred thousand dollars and if the number of new business facility employees engaged or maintained in employment at the expansion facility for the taxable year for which credit is claimed equals or exceeds two, and the total number of employees at the facility after the expansion is at least two greater than the total number of employees before the expansion; and~~

~~(2) The taxpayer's investment in the expansion and in the original facility prior to expansion shall be determined in the manner provided in subdivision (19) of section 135.950.~~

~~7. The number of new business facility employees during any taxable year shall be determined by dividing by twelve the sum of the number of individuals employed on the last business day of each month of such taxable year. If the new business facility is in operation for less than the entire taxable year, the number of new business facility employees shall be determined by dividing the sum of the number of individuals employed on the last business day of each full calendar month during the portion of such taxable year during which the new~~

business facility was in operation by the number of full calendar months during such period. For the purpose of computing the credit allowed by this section in the case of a facility which qualifies as a new business facility under subsection 6 of this section, and in the case of a new business facility which satisfies the requirements of paragraph (c) of subdivision (17) of section 135.950, or subdivision (25) of section 135.950, the number of new business facility employees at such facility shall be reduced by the average number of individuals employed, computed as provided in this subsection, at the facility during the taxable year immediately preceding the taxable year in which such expansion, acquisition, or replacement occurred and shall further be reduced by the number of individuals employed by the taxpayer or related taxpayer that was subsequently transferred to the new business facility from another Missouri facility and for which credits authorized in this section are not being earned, whether such credits are earned because of an expansion, acquisition, relocation, or the establishment of a new facility.

8. In the case where a new business facility employee who is a resident of an enhanced enterprise zone for less than a twelve month period is employed for less than a twelve month period, the credits allowed by paragraph (b) of subdivision (2) of subsection 4 of this section shall be determined by multiplying four hundred dollars by a fraction, the numerator of which is the number of calendar days during the taxpayer's tax year for which such credits are claimed, in which the employee was a resident of an enhanced enterprise zone, and the denominator of which is three hundred sixty five.

9. For the purpose of computing the credit allowed by this section in the case of a facility which qualifies as a new business facility pursuant to subsection 6 of this section, and in the case of a new business facility which satisfies the requirements of paragraph (c) of subdivision (17) of section 135.950 or subdivision (25) of section 135.950, the amount of the taxpayer's new business facility investment in such facility shall be reduced by the average amount, computed as provided in subdivision (19) of section 135.950 for new business facility investment, of the investment of the taxpayer, or related taxpayer immediately preceding such expansion or replacement or at the time of acquisition. Furthermore, the amount of the taxpayer's new business facility investment shall also be reduced by the amount of investment employed by the taxpayer or related taxpayer which was subsequently transferred to the new business facility from another Missouri facility and for which credits authorized in this section are not being earned, whether such credits are earned because of an expansion, acquisition, relocation, or the establishment of a new facility.

10. For a taxpayer with flow-through tax treatment to its members, partners, or shareholders, the credit shall be allowed to members, partners, or shareholders in proportion to their share of ownership on the last day of the taxpayer's tax period.

11. Credits may not be carried forward but shall be claimed for the taxable year during which commencement of commercial operations occurs at such new business facility, and for each of the nine succeeding taxable years for which the credit is issued.

12. Certificates of tax credit authorized by this section may be transferred, sold, or assigned by filing a notarized endorsement thereof with the department that names the transferee, the amount of tax credit transferred, and the value received for the credit, as well as any other information reasonably requested by the department. The sale price cannot be less than seventy five percent of the par value of such credits.

13. The director of revenue shall issue a refund to the taxpayer to the extent that the amount of credits allowed in this section exceeds the amount of the taxpayer's income tax.

14. Prior to the issuance of tax credits, the department shall verify through the department of revenue, or any other state department, that the tax credit applicant does not owe any delinquent income, sales, or use tax or interest or penalties on such taxes, or any delinquent fees or assessments levied by any state department and through the department of commerce and insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application for such tax credits, except that the amount of credits issued shall be reduced by the applicant's tax delinquency. If the department of revenue or the department of commerce and insurance, or any other state

department, concludes that a taxpayer is delinquent after June fifteenth but before July first of any year and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits toward a tax delinquency, the administering agency shall notify the appropriate department, and that department shall update the amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions of other provisions of law.]

[135.968. 1. A taxpayer who establishes a megaproject, approved by the department, within an enhanced enterprise zone shall, in exchange for the consideration provided by new tax revenues and other economic stimuli that will be generated from the new jobs created by the megaproject, be allowed an income tax credit equal to the percentage of actual new annual payroll of the taxpayer attributable to employees directly related to the manufacturing and assembly process and administration, as provided under subsection 4 of this section. A taxpayer seeking approval of a megaproject shall submit an application to the department. The department shall not approve any megaproject after December 31, 2008. The department shall not approve any credits for megaprojects to be issued prior to January 1, 2013, and in no event shall the department authorize more than forty million dollars to be issued annually for all megaprojects. The total amount of credits issued under this section shall not exceed two hundred forty million dollars.

2. In considering applications for approval of megaprojects, the department may approve an application if:

(1) The taxpayer's project is financially sound and the taxpayer has adequately demonstrated an ability to successfully undertake and complete the megaproject. This determination shall be supported by a professional third party market feasibility analysis conducted on behalf of the state by a firm with direct experience with the industry of the proposed megaproject, and by a professional third party financial analysis of the taxpayer's ability to complete the project;

(2) The taxpayer's plan of repayment to the state of the amount of tax credits provided is reasonable and sound;

(3) The taxpayer's megaproject will create new jobs that were not jobs previously performed by employees of the taxpayer or a related taxpayer in Missouri;

(4) Local taxing entities are providing a significant level of incentives for the megaproject relative to the projected new local tax revenues created by the megaproject;

(5) There is at least one other state or foreign country that the taxpayer verifies is being considered for the project, and receiving megaproject tax credits is a major factor in the taxpayer's decision to go forward with the project and not receiving the credit will result in the taxpayer not creating new jobs in Missouri;

(6) The megaproject will be located in an enhanced enterprise zone which constitutes an economic or social liability and a detriment to the public health, safety, morals, or welfare in its present condition and use;

(7) The completion of the megaproject will serve an essential public municipal purpose by creating a substantial number of new jobs for citizens, increasing their purchasing power, improving their living conditions, and relieving the demand for unemployment and welfare assistance thereby promoting the economic development of the enhanced enterprise zone, the municipality, and the state; and

(8) The creation of new jobs will assist the state in providing the services needed to protect the health, safety, and social and economic well being of the citizens of the state.

3. Prior to final approval of an application, a binding contract shall be executed between the taxpayer and the department of economic development which shall include, but not be limited to:

(1) A repayment plan providing for cash payment to the state general revenue fund which shall result in a positive internal rate of return to the state and fully comply with the provisions of the World Trade Organization Agreement on Subsidies and Countervailing

~~Measures. The rate of return shall be commercially reasonable and, over the life of the project, exceed one hundred and fifty percent of the state's borrowing costs based on the AAA rated twenty year tax exempt bond rate average over a twenty year borrowing period. The rate shall be verified by a professional third party financial analysis;~~

~~(2) The taxpayer's obligation to construct a facility of at least one million square feet within five years from the date of approval;~~

~~(3) A requirement that the issuance of tax credits authorized under this section shall cease and the taxpayer shall immediately submit payment, to the state general revenue fund, in an amount equal to all credits previously issued less any amounts previously repaid, increased by an additional amount that shall provide the state a reasonable rate of return, in the event the taxpayer:~~

~~(a) Fails to construct a facility of at least one million square feet within five years of the date of approval;~~

~~(b) Fails to make a scheduled payment as required by the repayment plan; or~~

~~(c) Fails to compensate new jobs at rate equal to or in excess of the county average wage or fails to offer health insurance to all such new jobs and pay at least eighty percent of such premiums; and~~

~~(4) A requirement that the department shall suspend issuance of tax credits authorized under this section if, at any point, the total amount of tax credits issued less the total amount of repayments received equals one hundred and fifty five million dollars.~~

~~4. Upon approval of an application by the department, tax credits shall be issued annually for a period not to exceed eight years from the commencement of commercial operations of the megaproject. The eight year period for the issuance of megaproject tax credits may extend beyond the expiration of the enhanced enterprise zone. The maximum percentage of the annual payroll of the taxpayer for new jobs located at the megaproject which may be approved or issued by the department for tax credits shall not exceed:~~

~~(1) Eighty percent for the first three years that tax credits will be issued for the megaproject;~~

~~(2) Sixty percent for the next two subsequent years;~~

~~(3) Fifty percent for the next two subsequent years; and~~

~~(4) Thirty percent for the remaining year.~~

~~In no event shall the department issue more than forty million dollars annually in megaproject tax credits to any taxpayer. In any given year, the amount of tax credits issued shall be the lesser of forty million dollars, the applicable annual payroll percentage, or the amount of tax credits remaining unissued under the two hundred forty million dollar limitation on megaproject tax credit issuance provided under subsection 1 of this section.~~

~~5. Tax credits issued under this section may be claimed against the tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265. For taxpayers with flow through tax treatment of its members, partners, or shareholders, the credit shall be allowed to members, partners, or shareholders in proportion to their share of ownership on the last day of the taxpayer's tax period. The director of revenue shall issue a refund to a taxpayer to the extent the amount of credits allowed in this section exceeds the amount of the taxpayer's income tax liability in the year redemption is authorized. An owner of tax credits issued under this section shall not be required to have any Missouri income tax liability in order to redeem such tax credits and receive a refund. The director of revenue shall prepare a form to permit the owner of such tax credits to obtain a refund.~~

~~6. Certificates of tax credits authorized under this section may be transferred, sold, or assigned by filing a notarized endorsement thereof with the department that names the transferee, the amount of tax credit transferred, and the value received for the credit, as well as any other information reasonably requested by the department. Upon such transfer, sale, or assignment, the transferee shall be the owner of such tax credits entitled to claim the tax credits or any refunds with respect thereto issued to the taxpayer. Tax credits may not be carried forward past the year of issuance. Tax credits authorized by this section may not be pledged or~~

used to secure any bonds or other indebtedness issued by the state or any political subdivision of the state. Once such tax credits have been issued, nothing shall prohibit the owner of the tax credits from pledging the tax credits to any lender or other third party.

~~7. Any taxpayer issued tax credits under this section shall provide an annual report to the department and the house and senate appropriations committees of the number of new jobs located at the megaproject, the new annual payroll of such new jobs, and such other information as may be required by the department to document the basis for benefits under this section. The department may withhold the approval of the annual issuance of any tax credits until it is satisfied that proper documentation has been provided, and shall reduce the tax credits to reflect any reduction in new payroll. If the department determines the average wage is below the county average wage, or the taxpayer has not maintained employee health insurance as required, the taxpayer shall not receive tax credits for that year.~~

~~8. Notwithstanding any provision of law to the contrary, any taxpayer who is awarded tax credits under this section shall not also receive tax credits under sections 135.100 to 135.150, sections 135.200 to 135.286, section 135.535, or sections 620.1875 to 620.1890.~~

~~9. Any action brought in any court contesting the approval of a megaproject and the issuance of the tax credits, or any other action undertaken pursuant to this section related to such megaproject, shall be filed within ninety days following approval of the megaproject by the department.~~

~~10. Records and documents relating to a proposed megaproject shall be deemed closed records until such time as the application has been approved. Provisions of this subsection to the contrary notwithstanding, records containing business plan information which may endanger the competitiveness of the business shall remain closed.~~

~~11. Notwithstanding any provision of this section to the contrary, no taxpayer who receives megaproject tax credits authorized under this section or any related taxpayer shall employ, prior to January 1, 2022, directly:~~

~~(1) Any elected public official of this state holding office as of January 1, 2008;~~

~~(2) Any director, deputy director, division director, or employee directly involved in negotiations between the department of economic development and a taxpayer relative to the megaproject who was employed as of January 1, 2008, by the department.]~~

~~[135.970. The department may adopt such rules, statements of policy, procedures, forms, and guidelines as may be necessary to carry out the provisions of sections 135.950 to 135.970. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void.]~~

~~[135.973. After January 1, 2007, all enterprise zones designated before January 1, 2006, shall be eligible to receive the tax benefits under sections 135.950 to 135.970.]~~

~~[135.1125. 1. As used in this section, the following terms shall mean:~~

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

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

~~(3) "Eligible donation", a donation of cash, stock, bonds or other marketable securities, or real property made to an eligible provider;~~

~~(4) "Eligible provider", an organization that provides funding for unmet health, hunger, and hygiene needs of children in school;~~

~~(5) "Taxpayer", 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, 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, or 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.

2. For all taxable years beginning on or after January 1, 2019, any taxpayer shall be allowed a credit against the taxes otherwise due under chapter 143 or 148, excluding withholding tax under sections 143.191 to 143.265, in an amount equal to fifty percent of the amount of an eligible donation. 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 years.

3. 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) A payment from the eligible provider in an amount equal to fifty percent of the eligible donation.

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.

4. 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.

5. 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, 2018, shall be invalid and void.

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

- (1) The provisions of this section shall automatically sunset six years after August 28, 2018, 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.]; and

Further amend said bill, Page 12, Section 143.175, Line 34, by inserting after all of said section and line the following:

"[173.196. 1. Any business firm, as defined in section 32.105, may make a donation to the "Missouri Higher Education Scholarship Donation Fund", which is hereby created in the state treasury. A donating business firm shall receive a tax credit as provided in this section equal to fifty percent of the amount of the donation, except that tax credits shall be awarded each fiscal year in the order donations are received and the amount of tax credits authorized shall total no more than two hundred and fifty thousand dollars for each fiscal year.

~~2. The department of revenue shall grant tax credits approved under this section which shall be applied in the order specified in subsection 1 of section 32.115 until used. The tax credits provided under this section shall be refundable, and any tax credit not used in the fiscal year in which approved may be carried over the next five succeeding calendar or fiscal years until the full credit has been claimed. Notwithstanding any other law to the contrary, any tax credits granted under this section may be assigned, transferred, sold, or otherwise conveyed without consent or approval. Such taxpayer, hereinafter the assignor for purposes of this section, 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.~~

~~3. No tax credit authorized under this section may be applied against any tax applied in a tax year beginning prior to January 1, 1995.~~

~~4. All revenues credited to the fund shall be used, subject to appropriations, to provide scholarships authorized under sections 173.197 to 173.199, and for no other purpose.~~

~~5. For all tax years beginning on or after January 1, 2005, no tax credits shall be authorized, awarded, or issued to any person or entity claiming any tax credit under this section.]~~

[320.093. 1. Any person, firm or corporation who purchases a dry fire hydrant, as defined in section 320.273, or provides an acceptable means of water storage for such dry fire hydrant including a pond, tank or other storage facility with the primary purpose of fire protection within the state of Missouri, shall be eligible for a credit on income taxes otherwise due pursuant to chapter 143, except sections 143.191 to 143.261, as an incentive to implement safe and efficient fire protection controls. The tax credit, not to exceed five thousand dollars, shall be equal to fifty percent of the cost in actual expenditure for any new water storage construction, equipment, development and installation of the dry hydrant, including pipes, valves, hydrants and labor for each such installation of a dry hydrant or new water storage facility. The amount of the tax credit claimed for in-kind contributions shall not exceed twenty five percent of the total amount of the contribution for which the tax credit is claimed.

2. Any amount of credit which exceeds the tax due shall not be refunded but may be carried over to any subsequent taxable year, not to exceed seven years. The person, firm or corporation may elect to assign to a third party the approved tax credit. The certificate of assignment and other appropriate forms shall be filed with the Missouri department of revenue and the department of economic development.

3. The person, firm or corporation shall make application for the credit to the department of economic development after receiving approval of the state fire marshal. The fire marshal shall establish by rule promulgated pursuant to chapter 536 the requirements to be met based on the National Resources Conservation Service's Dry Hydrant Standard. The state fire marshal or designated local representative shall review and authorize the construction and installation of any dry fire hydrant site. Only approved dry fire hydrant sites shall be eligible for tax credits as indicated in this section. Under no circumstance shall such authority deny any entity the ability to provide a dry fire hydrant site when tax credits are not requested.

4. The department of public safety shall certify to the department of revenue that the dry hydrant system meets the requirements to obtain a tax credit as specified in subsection 5 of this section.

5. In order to qualify for a tax credit under this section, a dry hydrant or new water storage facility shall meet the following minimum requirements:

(1) Each body of water or water storage structure shall be able to provide two hundred fifty gallons per minute for a continuous two-hour period during a fifty-year drought or freeze at a vertical lift of eighteen feet;

(2) Each dry hydrant shall be located within twenty five feet of an all-weather roadway and shall be accessible to fire protection equipment;

(3) Dry hydrants shall be located a reasonable distance from other dry or pressurized hydrants; and

(4) The site shall provide a measurable economic improvement potential for rural development.

6. New credits shall not be awarded under this section after August 28, 2010. The total amount of all tax credits allowed pursuant to this section is five hundred thousand dollars in any one fiscal year as approved by the director of the department of economic development.

7. 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, 2007, shall be invalid and void.]

[348.300. As used in sections 348.300 to 348.318, the following terms mean:

(1) "Commercial activity located in Missouri", any research, development, prototype fabrication, and subsequent precommercialization activity, or any activity related thereto, conducted in Missouri for the purpose of producing a service or a product or process for manufacture, assembly or sale or developing a service based on such a product or process by any person, corporation, partnership, joint venture, unincorporated association, trust or other organization doing business in Missouri. Subsequent to January 1, 1999, a commercial activity located in Missouri shall mean only such activity that is located within a distressed community, as defined in section 135.530;

(2) "Follow up capital", capital provided to a commercial activity located in Missouri in which a qualified fund has previously invested seed capital or start up capital and which does not exceed ten times the amount of such seed and start up capital;

(3) "Person", any individual, corporation, partnership, or other entity, including any charitable corporation 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;

(4) "Qualified contribution", cash contribution to a qualified fund;

(5) "Qualified economic development organization", any corporation organized under the provisions of chapter 355 which has as of January 1, 1991, obtained a contract with the department of economic development to operate an innovation center to promote, assist and coordinate the research and development of new services, products or processes in the state of Missouri; and the Missouri technology corporation organized pursuant to the provisions of sections 348.250 to 348.275;

(6) "Qualified fund", any corporation, partnership, joint venture, unincorporated association, trust or other organization which is established under the laws of Missouri after December 31, 1985, which meets all of the following requirements established by this subdivision. The fund shall have as its sole purpose and business the making of investments, of which at least ninety percent of the dollars invested shall be qualified investments. The fund shall enter into a contract with one or more qualified economic development organizations which shall entitle the qualified economic development organizations to receive not less than ten percent of all distributions of equity and dividends or other earnings of the fund. Such contracts shall require the qualified fund to transfer to the Missouri technology corporation organized pursuant to the provisions of sections 348.250 to 348.275 this interest and make corresponding distributions thereto in the event the qualified economic development organization holding such interest is dissolved or ceases to do business for a period of one year or more;

(7) "Qualified investment", any investment of seed capital, start up capital, or follow up capital in any commercial activity located in Missouri;

(8) "Seed capital", capital provided to a commercial activity located in Missouri for research, development and precommercialization activities to prove a concept for a new product or process or service, and for activities related thereto;

(9) "Start up capital", capital provided to a commercial activity located in Missouri for use in preproduction product development or service development or initial marketing thereof, and for activities related thereto;

(10) "State tax liability", 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;

(11) "Uninvested capital", the amount of any distribution, other than of earnings, by a qualified fund made within five years of the issuance of a certificate of tax credit as provided by sections 348.300 to 348.318; or the portion of all qualified contributions to a qualified fund which are not invested as qualified investments within five years of the issuance of a certificate of tax credit as provided by sections 348.300 to 348.318 to the extent that the amount not so invested exceeds ten percent of all such qualified contributions.];

[348.300. As used in sections 348.300 to 348.318, the following terms mean:

(1) "Commercial activity located in Missouri", any research, development, prototype-fabrication, and subsequent precommercialization activity, or any activity related thereto, conducted in Missouri for the purpose of producing a service or a product or process for manufacture, assembly or sale or developing a service based on such a product or process by any person, corporation, partnership, joint venture, unincorporated association, trust or other organization doing business in Missouri. Subsequent to January 1, 1999, a commercial activity located in Missouri shall mean only such activity that is located within a distressed community, as defined in section 135.530;

(2) "Follow up capital", capital provided to a commercial activity located in Missouri in which a qualified fund has previously invested seed capital or start up capital and which does not exceed ten times the amount of such seed and start up capital;

(3) "Person", any individual, corporation, partnership, or other entity, including any charitable corporation 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;

(4) "Qualified contribution", cash contribution to a qualified fund;

(5) "Qualified economic development organization", any corporation organized under the provisions of chapter 355 which has as of January 1, 1991, obtained a contract with the department of economic development to operate an innovation center to promote, assist and coordinate the research and development of new services, products or processes in the state of Missouri; and the Missouri technology corporation organized pursuant to the provisions of sections 348.253 to 348.266;

(6) "Qualified fund", any corporation, partnership, joint venture, unincorporated association, trust or other organization which is established under the laws of Missouri after December 31, 1985, which meets all of the following requirements established by this subdivision. The fund shall have as its sole purpose and business the making of investments, of which at least ninety percent of the dollars invested shall be qualified investments. The fund shall enter into a contract with one or more qualified economic development organizations which shall entitle the qualified economic development organizations to receive not less than ten percent of all distributions of equity and dividends or other earnings of the fund. Such contracts shall require the qualified fund to transfer to the Missouri technology corporation organized pursuant to the provisions of sections 348.253 to 348.266 this interest and make corresponding distributions thereto in the event the qualified economic development organization holding such interest is dissolved or ceases to do business for a period of one year or more;

(7) "Qualified investment", any investment of seed capital, start up capital, or follow up capital in any commercial activity located in Missouri;

(8) "Seed capital", capital provided to a commercial activity located in Missouri for research, development and precommercialization activities to prove a concept for a new product or process or service, and for activities related thereto;

(9) "Start up capital", capital provided to a commercial activity located in Missouri for use in preproduction product development or service development or initial marketing thereof, and for activities related thereto;

(10) "State tax liability", 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;

~~(11) "Uninvested capital", the amount of any distribution, other than of earnings, by a qualified fund made within five years of the issuance of a certificate of tax credit as provided by sections 348.300 to 348.318; or the portion of all qualified contributions to a qualified fund which are not invested as qualified investments within five years of the issuance of a certificate of tax credit as provided by sections 348.300 to 348.318 to the extent that the amount not so invested exceeds ten percent of all such qualified contributions.]~~

~~[348.302. 1. Any person who makes a qualified contribution to a qualified fund shall be entitled to receive a tax credit equal to fifty percent of the amount of the qualified contribution. The tax credit shall be evidenced by a tax credit certificate in accordance with the provisions of sections 348.300 to 348.318 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 qualified contribution is made, or in any of the ten tax years thereafter. No person may receive a tax credit pursuant to sections 348.300 to 348.318 unless that person presents a tax credit certificate to the department of revenue for payment of such state tax liability.~~

~~2. The amount of such qualified contributions which can be made is limited so that the aggregate of all tax credits authorized under the provisions of sections 348.300 to 348.318 shall not exceed nine million dollars. All tax credits authorized under the provisions of this section may be transferred, sold or assigned.]~~

~~[348.304. The total amount of credit evidenced by certificates of tax credit issued to taxpayers at the request of any one qualified economic development organization shall not exceed two million dollars; except that, this two million dollar limitation shall not apply to certificates of tax credit issued after January 1, 1996. Prior to January 1, 1996, any qualified economic development organization may enter into a contractual agreement with any other qualified economic development organization to allocate to the latter any portion of the two million dollars of tax credits which it is authorized to issue to taxpayers under the provisions of this section. The certificate of tax credit may be issued in one aggregate certificate or in a reasonable number of multiple certificates in regard to one qualified contribution. Any issued certificate may be surrendered in exchange for new certificates not to exceed in value the value of the issued certificate. The number and denomination of multiple certificates, if issued, shall be determined by the director of the department of economic development.]~~

~~[348.306. No person shall receive, by issuance, transfer or assignment, certificates of tax credit issued under the provisions of sections 348.300 to 348.318 in an amount in excess of one million dollars. Subject to the provisions of this section, certificates of tax credit issued in accordance with sections 348.300 to 348.318 may be transferred or assigned by notarized endorsement thereof which names the transferee.]~~

~~[348.308. 1. The director of the department of economic development shall be responsible for the administration and issuance of the certificate of tax credits authorized by sections 348.300 to 348.318. The director of the department of economic development shall issue a certificate of tax credit at the request of any qualified economic development organization. Each request shall include a true copy of the documents creating the qualified fund and the interest of the qualified economic development organization in the qualified fund, the name of the person who is to receive a certificate of tax credit, the type of state tax liability, as specified in subdivision (10) of section 348.300, against which the tax credit is to be used, and the amount of the certificate of tax credit to be issued to the person making the qualified contribution. Each request shall be acknowledged under oath by the person making the qualified contribution and the president of the qualified economic development organization.~~

~~2. In the event that two or more qualified economic development organizations have an interest in a qualified fund, either or both of such qualified economic development organizations may request issuance of certificates of tax credit in accordance with the provisions of sections 348.300 to 348.318 to persons contributing to qualified funds.]~~

~~[348.310. 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, the date of such payment, and the remainder of the unused credit available to the taxpayer after such payment. The certificate of tax credit shall be returned to the director of the department of economic development. The director of the department of economic development shall issue a new certificate to the proper owner for any unused balance.]~~

~~[348.312. No provision of sections 348.300 to 348.318 shall be construed to require a qualified economic development organization to accept an interest in any fund, nor shall any provision of sections 348.300 to 348.318 be construed to limit or restrict the terms and conditions on which a qualified economic development organization may agree to accept an interest in any fund.]~~

~~[348.316. 1. Each qualified fund, on or before the due date of its federal income tax return, shall make a report for a period corresponding to the qualified fund's federal income tax year. The report shall be made on a form required by the department of economic development. It shall be verified by the affidavit of the fund's president, or another authorized officer, to the department of economic development. It shall state the amount of all uninvested capital, whether distributions of equity or funds not invested in qualified investments, and it shall contain other such information as may be required by the director of the department of economic development.~~

~~2. Upon the receipt of such returns, the director of the department of economic development shall verify the same and certify the amount of tax due from the various funds to the director of revenue within sixty days from the date of the return. The director of revenue shall send each qualified fund a notice of tax due within thirty days of the date of certification by the department of economic development. The qualified fund shall pay the tax as provided in the notice within thirty days of the date of such notice.]~~

~~[348.318. Except as otherwise specifically provided in sections 348.300 to 348.318, interest and penalty provisions and procedural matters under the provisions of sections 348.300 to 348.318 shall be determined pursuant to and in the manner prescribed in the following sections of the revised statutes of Missouri, the state income tax law, governing similar procedures thereunder: sections 143.271 to 143.301, 143.511, 143.551 to 143.571, 143.611 to 143.751, 143.771, 143.791 to 143.861, 143.881 to 143.971, and 143.986.]~~

~~[620.635. Sections 620.635 to 620.653 shall be known and may be cited as the "Missouri New Enterprise Creation Act".]~~

~~[620.638. As used in sections 620.635 to 620.653, the following terms mean:~~

- ~~(1) "Committed contributions", the total amount of qualified contributions that are committed to a qualifying fund by contractual agreement;~~
- ~~(2) "Corporation", the Missouri technology corporation as established pursuant to section 348.251;~~
- ~~(3) "Department", the department of economic development;~~
- ~~(4) "Director", the director of the department of economic development;~~
- ~~(5) "Follow up capital", capital provided to a qualified business in which a qualified fund has previously invested seed capital or start-up capital. No more than forty percent of the qualified contributions to a qualified fund may be used for follow up capital, and no qualified contributions which generate tax credits before the second round of allocations as authorized by section 620.650 shall be used for follow up capital investments;~~
- ~~(6) "Person", any individual, corporation, partnership, limited liability company or other entity, including 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;~~

- (7) "Positive cash flow", total cash receipts from sales or services, but not from investments or loans, exceeding total cash expenditures as calculated on a fiscal year basis;
- (8) "Qualified business", any independently owned and operated business which is headquartered and located in Missouri and which is involved in or intends to be involved in commerce for the purpose of manufacturing, processing or assembling products, conducting research and development, or providing services in interstate commerce. Such a business shall maintain its headquarters in Missouri for a period of at least three years from the date of receipt of a qualified investment or be subject to penalties pursuant to section 620.017;
- (9) "Qualified contribution", cash contributions to a qualified fund pursuant to the terms of contractual agreements made between the qualified fund and a qualified economic development organization authorized by the corporation to enter into such contracts;
- (10) "Qualified economic development organization", any corporation organized pursuant to the provisions of chapter 355 that, as of January 1, 1991, had obtained a contract with the department to operate an innovation center to promote, assist and coordinate the research and development of new services, products or processes in this state;
- (11) "Qualified fund", a fund established by any corporation, partnership, joint venture, unincorporated association, trust or other organization established pursuant to the laws of Missouri and approved by the corporation;
- (12) "Qualified investment", any investment of seed capital, start-up capital or follow-up capital in a qualified business that does not cause more than ten percent of all the qualified contributions to a qualified fund to be invested in a single qualified business;
- (13) "Seed capital", capital provided to a qualified business for research, development and precommercialization activities to prove a concept for a new product, process or service, and for activities related thereto; provided that, seed capital shall not be provided to any business which in a past fiscal year has experienced a positive cash flow;
- (14) "Start-up capital", capital provided to a qualified business for use in preproduction product development, service development or initial marketing thereof; provided that, start-up capital shall not be provided to any business which has experienced a positive cash flow in a past fiscal year;
- (15) "Uninvested capital", that portion of any qualified contribution to a qualified fund, other than management fees not to exceed three percent per year of committed contributions, qualified investments and other expenses or fees authorized by the corporation, that is not invested as a qualified investment within ten years of its receipt.]

[620.641. The powers and duties of the Missouri seed capital investment board shall be transferred to the Missouri technology corporation effective August 28, 2011, and the Missouri seed capital investment board shall be dissolved.]

[620.644. 1. The Missouri seed capital and commercialization strategy shall be jointly developed and approved by the boards of directors of all of the qualified economic development organizations and submitted as one plan to the corporation for its approval. The board shall not approve any qualified fund, exclusive of the fund approved by the corporation, unless such fund is described in the Missouri seed capital and commercialization strategy. The strategy shall include a proposal for the establishment and operation of between one and four qualified funds in Missouri, including the fund approved by the corporation pursuant to the provisions of section 620.653. The initial strategy shall be submitted to the board no later than July 1, 2000, and shall be approved or rejected by the board within three months of receipt. No tax credits authorized pursuant to the provisions of sections 620.635 to 620.653 shall be awarded until such strategy has been approved by the board, other than tax credits authorized for qualified contributions to the fund approved by the corporation.

2. The department shall authorize the use of up to twenty million dollars in tax credits by the approved qualified funds, in aggregate pursuant to the provisions of section 620.650, with not more than five million dollars of tax credits being issued in any one year.

3. The corporation shall approve the professional managers employed by the qualified funds according to criteria similar to that used by the U.S. Small Business Administration's Small Business Investment Corporation Program.

4. The department may promulgate any rules and regulations necessary to administer the provisions of sections 620.635 to 620.653. No rule or regulation or portion of a rule or regulation promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of chapter 536.

5. The corporation shall report the following to the department:

(1) As soon as practicable after the receipt of a qualified contribution the name of each person from which the qualified contribution was received, the amount of each contributor's qualified contribution and the tax credits computed pursuant to this section;

(2) On a quarterly basis, the amount of qualified investments made to any qualified business;

(3) On a quarterly basis, verification that the investment of seed capital, start-up capital, or follow up capital in a qualified business does not direct more than ten percent of all the qualified contributions to a qualified fund to be invested in a single qualifying business.

6. Each qualified fund shall provide annual audited financial statements, including the opinion of an independent certified public accountant, to the department within ninety days of the close of the state fiscal year. The audit shall address the methods of operation and conduct of the business of the qualified economic development organization to determine compliance with the statutes and program and program rules and that the qualified contributions received by the qualified fund have been invested as required by this section.]

[620.647. 1. The corporation may authorize each qualified economic development organization to enter into contractual agreements with any qualified fund allowing such qualified fund to offer tax credits authorized pursuant to the provisions of sections 620.635 to 620.653 to those persons making qualified contributions to the qualified fund. The corporation shall establish policies and procedures requiring each authorized qualified economic development organization to secure from each qualified fund and its investors the maximum fund equity interest possible, as dictated by market conditions, in exchange for the use of the tax credits. All tax credits authorized pursuant to sections 620.635 to 620.653 shall be administered by the department.

2. Each qualified fund shall enter into a contract with one or more qualified economic development organizations which shall entitle all qualified economic development organizations in existence at that time to receive and share equally all distributions of equity and dividends or other earnings of the fund that are generated as a result of any equity interest secured as a result of actions taken to comply with subsection 1 of this section. Such contracts shall require the qualified funds to transfer to the corporation all distributions of dividends or other earnings of the fund that are owed to any qualified economic development organization that has dissolved or has ceased doing business for a period of one year or more.

3. All distributions of dividends, earnings, equity or the like owed pursuant to the provisions of sections 620.635 to 620.653 to a qualified economic development organization by any qualified fund shall be paid to the qualified economic development organization. The qualified economic development organization shall use such payments solely for reinvestment in qualified funds in order to provide ongoing seed capital, start-up capital and follow-up capital for Missouri businesses. No qualified economic development organization may transfer any dividends, earnings, equity or the like owed it pursuant to sections 620.635 to 620.653 to any other person or entity without the approval of the corporation.]

[620.650. 1. The sole purpose of each qualified fund is to make investments. One hundred percent of investments made from qualified contributions shall be qualified investments.

2. Any person who makes a qualified contribution to a qualified fund shall receive a tax credit against the tax otherwise due pursuant to chapter 143, chapter 147, or chapter 148, other than taxes withheld pursuant to sections 143.191 to 143.265, in an amount equal to one hundred percent of such person's qualified contribution.

3. Such person shall submit to the department an application for the tax credit on a form provided by the department. The department shall award tax credits in the order the applications are received and based upon the strategy approved by the corporation. Tax credits issued pursuant to this section may be claimed for the tax year in which the qualified contribution is made or in any of the following ten years, and may be assigned, transferred or sold.

4. There is hereby imposed on each qualified fund a tax equal to fifteen percent of the qualified fund's uninvested capital at the close of such qualified fund's tax year. For purposes of tax computation, any distribution made by a qualified fund during a tax year is deemed made at the end of such tax year. Each tax year, every qualified fund shall remit the tax imposed by this section to the director of the department of revenue for deposit in the state treasury to the credit of the general revenue fund.]

[620.653. The provisions of sections 620.635 to 620.650 to the contrary notwithstanding, one qualified fund shall be approved by the corporation as soon as practicable after July 8, 1999. Such fund need not be initially incorporated into the seed capital and commercialization strategy until after the appointment of the board. After the appointment of the board, all powers exercised by the corporation in relation to that fund shall be transferred to the board. After the dissolution of the board, all powers exercised by the board shall be transferred to the corporation. The corporation shall approve the professional fund manager employed by the qualified fund established by this section.]

[620.1875. Sections 620.1875 to 620.1890 shall be known and may be cited as the "Missouri Quality Jobs Act".]

[620.1878. For the purposes of sections 620.1875 to 620.1890, the following terms shall mean:

- (1) "Approval", a document submitted by the department to the qualified company that states the benefits that may be provided by this program;
- (2) "Average wage", the new payroll divided by the number of new jobs;
- (3) "Commencement of operations", the starting date for the qualified company's first new employee, which must be no later than twelve months from the date of the approval;
- (4) "County average wage", the average wages in each county as determined by the department for the most recently completed full calendar year. However, if the computed county average wage is above the statewide average wage, the statewide average wage shall be deemed the county average wage for such county for the purpose of determining eligibility. The department shall publish the county average wage for each county at least annually. Notwithstanding the provisions of this subdivision to the contrary, for any qualified company that in conjunction with their project is relocating employees from a Missouri county with a higher county average wage, the company shall obtain the endorsement of the governing body of the community from which jobs are being relocated or the county average wage for their project shall be the county average wage for the county from which the employees are being relocated;
- (5) "Department", the Missouri department of economic development;
- (6) "Director", the director of the department of economic development;
- (7) "Employee", a person employed by a qualified company;
- (8) "Full time employee", an employee of the qualified company that is scheduled to work an average of at least thirty five hours per week for a twelve month period, and one for which the qualified company offers health insurance and pays at least fifty percent of such insurance premiums;
- (9) "High impact project", a qualified company that, within two years from commencement of operations, creates one hundred or more new jobs;
- (10) "Local incentives", the present value of the dollar amount of direct benefit received by a qualified company for a project facility from one or more local political subdivisions, but shall not include loans or other funds provided to the qualified company that must be repaid by the qualified company to the political subdivision;

(11) "NAICS", the 1997 edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget. Any NAICS sector, subsector, industry group or industry identified in this section shall include its corresponding classification in subsequent federal industry classification systems;

(12) "New direct local revenue", the present value of the dollar amount of direct net new tax revenues of the local political subdivisions likely to be produced by the project over a ten year period as calculated by the department, excluding local earnings tax, and net new utility revenues, provided the local incentives include a discount or other direct incentives from utilities owned or operated by the political subdivision;

(13) "New investment", the purchase or leasing of new tangible assets to be placed in operation at the project facility, which will be directly related to the new jobs;

(14) "New job", the number of full-time employees located at the project facility that exceeds the project facility base employment less any decrease in the number of full-time employees at related facilities below the related facility base employment. No job that was created prior to the date of the notice of intent shall be deemed a new job. An employee that spends less than fifty percent of the employee's work time at the facility is still considered to be located at a facility if the employee receives his or her directions and control from that facility, is on the facility's payroll, one hundred percent of the employee's income from such employment is Missouri income, and the employee is paid at or above the state average wage;

(15) "New payroll", the amount of taxable wages of full-time employees, excluding owners, located at the project facility that exceeds the project facility base payroll. If full-time employment at related facilities is below the related facility base employment, any decrease in payroll for full-time employees at the related facilities below that related facility base payroll shall also be subtracted to determine new payroll;

(16) "Notice of intent", a form developed by the department, completed by the qualified company and submitted to the department which states the qualified company's intent to hire new jobs and request benefits under this program;

(17) "Percent of local incentives", the amount of local incentives divided by the amount of new direct local revenue;

(18) "Program", the Missouri quality jobs program provided in sections 620.1875 to 620.1890;

(19) "Project facility", the building used by a qualified company at which the new jobs and new investment will be located. A project facility may include separate buildings that are located within fifteen miles of each other or within the same county such that their purpose and operations are interrelated;

(20) "Project facility base employment", the greater of the number of full-time employees located at the project facility on the date of the notice of intent or for the twelve-month period prior to the date of the notice of intent, the average number of full-time employees located at the project facility. In the event the project facility has not been in operation for a full twelve-month period, the average number of full-time employees for the number of months the project facility has been in operation prior to the date of the notice of intent;

(21) "Project facility base payroll", the total amount of taxable wages paid by the qualified company to full-time employees of the qualified company located at the project facility in the twelve months prior to the notice of intent, not including the payroll of the owners of the qualified company unless the qualified company is participating in an employee-stock ownership plan. For purposes of calculating the benefits under this program, the amount of base payroll shall increase each year based on an appropriate measure, as determined by the department;

(22) "Project period", the time period that the benefits are provided to a qualified company;

(23) "Qualified company", a firm, partnership, joint venture, association, private or public corporation whether organized for profit or not, or headquarters of such entity registered to do business in Missouri that is the owner or operator of a project facility, offers health insurance to all full-time employees of all facilities located in this state, and pays at least fifty

percent of such insurance premiums. For the purposes of sections 620.1875 to 620.1890, the term "qualified company" shall not include:

- (a) Gambling establishments (NAICS industry group 7132);
- (b) Retail trade establishments (NAICS sectors 44 and 45);
- (c) Food and drinking places (NAICS subsector 722);
- (d) Public utilities (NAICS 221 including water and sewer services);
- (e) Any company that is delinquent in the payment of any nonprotested taxes or any other amounts due the state or federal government or any other political subdivision of this state;
- (f) Any company that has filed for or has publicly announced its intention to file for bankruptcy protection. However, a company that has filed for or has publicly announced its intention to file for bankruptcy between January 1, 2009, and December 31, 2009, may be a qualified company provided that such company:
 - a. Certifies to the department that it plans to reorganize and not to liquidate; and
 - b. After its bankruptcy petition has been filed, it produces proof, in a form and at times satisfactory to the department, that it is not delinquent in filing any tax returns or making any payment due to the state of Missouri, including but not limited to all tax payments due after the filing of the bankruptcy petition and under the terms of the plan of reorganization.

Any taxpayer who is awarded benefits under this subsection and who files for bankruptcy under Chapter 7 of the United States Bankruptcy Code, Title 11 U.S.C., shall immediately notify the department and shall forfeit such benefits and shall repay the state an amount equal to any state tax credits already redeemed and any withholding taxes already retained;

- (g) Educational services (NAICS sector 61);
- (h) Religious organizations (NAICS industry group 8131);
- (i) Public administration (NAICS sector 92);
- (j) Ethanol distillation or production; or
- (k) Biodiesel production.

Notwithstanding any provision of this section to the contrary, the headquarters or administrative offices of an otherwise excluded business may qualify for benefits if the offices serve a multistate territory. In the event a national, state, or regional headquarters operation is not the predominant activity of a project facility, the new jobs and investment of such headquarters operation is considered eligible for benefits under this section if the other requirements are satisfied;

(24) "Qualified renewable energy sources" shall not be construed to include ethanol distillation or production or biodiesel production; however, it shall include:

- (a) Open looped biomass;
- (b) Close looped biomass;
- (c) Solar;
- (d) Wind;
- (e) Geothermal; and
- (f) Hydropower;

(25) "Related company" means:

- (a) A corporation, partnership, trust, or association controlled by the qualified company;
- (b) An individual, corporation, partnership, trust, or association in control of the qualified company; or
- (c) Corporations, partnerships, trusts or associations controlled by an individual, corporation, partnership, trust or association in control of the qualified company. As used in this subdivision, "control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote, "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association, "control of a trust"

shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust, and ownership shall be determined as provided in Section 318 of the Internal Revenue Code of 1986, as amended;

~~(26) "Related facility", a facility operated by the qualified company or a related company located in this state that is directly related to the operations of the project facility;~~

~~(27) "Related facility base employment", the greater of the number of full time employees located at all related facilities on the date of the notice of intent or for the twelve-month period prior to the date of the notice of intent, the average number of full time employees located at all related facilities of the qualified company or a related company located in this state;~~

~~(28) "Related facility base payroll", the total amount of taxable wages paid by the qualified company to full time employees of the qualified company located at a related facility in the twelve months prior to the filing of the notice of intent, not including the payroll of the owners of the qualified company unless the qualified company is participating in an employee-stock ownership plan. For purposes of calculating the benefits under this program, the amount of related facility base payroll shall increase each year based on an appropriate measure, as determined by the department;~~

~~(29) "Rural area", a county in Missouri with a population less than seventy five thousand or that does not contain an individual city with a population greater than fifty thousand according to the most recent federal decennial census;~~

~~(30) "Small and expanding business project", a qualified company that within two years of the date of the approval creates a minimum of twenty new jobs if the project facility is located in a rural area or a minimum of forty new jobs if the project facility is not located in a rural area and creates fewer than one hundred new jobs regardless of the location of the project facility;~~

~~(31) "Tax credits", tax credits issued by the department to offset the state income taxes imposed by chapters 143 and 148, or which may be sold or refunded as provided for in this program;~~

~~(32) "Technology business project", a qualified company that within two years of the date of the approval creates a minimum of ten new jobs involved in the operations of a company:~~

~~(a) Which is a technology company, as determined by a regulation promulgated by the department under the provisions of section 620.1884 or classified by NAICS codes;~~

~~(b) Which owns or leases a facility which produces electricity derived from qualified renewable energy sources, or produces fuel for the generation of electricity from qualified renewable energy sources, but does not include any company that has received the alcohol mixture credit, alcohol credit, or small ethanol producer credit pursuant to 26 U.S.C. Section 40 of the tax code in the previous tax year;~~

~~(c) Which researches, develops, or manufactures power system technology for: aerospace; space; defense; hybrid vehicles; or implantable or wearable medical devices; or~~

~~(d) Which is a clinical molecular diagnostic laboratory focused on detecting and monitoring infections in immunocompromised patient populations;~~

~~(33) "Withholding tax", the state tax imposed by sections 143.191 to 143.265. For purposes of this program, the withholding tax shall be computed using a schedule as determined by the department based on average wages.]~~

~~[620.1881. 1. The department of economic development shall respond within thirty days to a company who provides a notice of intent with either an approval or a rejection of the notice of intent. The department shall give preference to qualified companies and projects targeted at an area of the state which has recently been classified as a disaster area by the federal government. Failure to respond on behalf of the department of economic development shall result in the notice of intent being deemed an approval for the purposes of this section. A qualified company who is provided an approval for a project shall be allowed a benefit as provided in this program in the amount and duration provided in this section. A qualified company may receive additional periods for subsequent new jobs at the same facility after the full initial period if the minimum thresholds are met as set forth in sections 620.1875 to 620.1890.—~~

There is no limit on the number of periods a qualified company may participate in the program, as long as the minimum thresholds are achieved and the qualified company provides the department with the required reporting and is in proper compliance for this program or other state programs. A qualified company may elect to file a notice of intent to start a new project period concurrent with an existing project period if the minimum thresholds are achieved and the qualified company provides the department with the required reporting and is in proper compliance for this program and other state programs; however, the qualified company may not receive any further benefit under the original approval for jobs created after the date of the new notice of intent, and any jobs created before the new notice of intent may not be included as new jobs for the purpose of benefit calculation in relation to the new approval. When a qualified company has filed and received approval of a notice of intent and subsequently files another notice of intent, the department shall apply the definition of project facility under subdivision (19) of section 620.1878 to the new notice of intent as well as all previously approved notices of intent and shall determine the application of the definitions of new job, new payroll, project facility base employment, and project facility base payroll accordingly.

2. Notwithstanding any provision of law to the contrary, any qualified company that is awarded benefits under this program may not simultaneously receive tax credits or exemptions under sections 135.100 to 135.150, sections 135.200 to 135.286, section 135.535, or sections 135.900 to 135.906 at the same project facility. The benefits available to the company under any other state programs for which the company is eligible and which utilize withholding tax from the new jobs of the company must first be credited to the other state program before the withholding retention level applicable under the Missouri quality jobs act will begin to accrue. These other state programs include, but are not limited to, the Missouri works jobs training program under sections 620.800 to 620.809, the real property tax increment allocation redevelopment act, sections 99.800 to 99.865, or the Missouri downtown and rural economic stimulus act under sections 99.915 to 99.980. If any qualified company also participates in the Missouri works jobs training program in sections 620.800 to 620.809, the company shall retain no withholding tax, but the department shall issue a refundable tax credit for the full amount of benefit allowed under this subdivision. The calendar year annual maximum amount of tax credits which may be issued to a qualifying company that also participates in the new job training program shall be increased by an amount equivalent to the withholding tax retained by that company under the new jobs training program. However, if the combined benefits of the quality jobs program and the new jobs training program exceed the projected state benefit of the project, as determined by the department of economic development through a cost benefit analysis, the increase in the maximum tax credits shall be limited to the amount that would not cause the combined benefits to exceed the projected state benefit. Any taxpayer who is awarded benefits under this program who knowingly hires individuals who are not allowed to work legally in the United States shall immediately forfeit such benefits and shall repay the state an amount equal to any state tax credits already redeemed and any withholding taxes already retained.

3. The types of projects and the amount of benefits to be provided are:

(1) Small and expanding business projects: 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 retain an amount equal to the withholding tax as calculated under subdivision (33) of section 620.1878 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 for a period of three years from the date the required number of new jobs were created if the average wage of the new payroll equals or exceeds the county average wage or for a period of five years from the date the required number of new jobs were created if the average wage of the new payroll equals or exceeds one hundred twenty percent of the county average wage;

(2) Technology business projects: 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 retain an amount equal to a maximum of five percent of

new payroll for a period of five years from the date the required number of jobs were created from the withholding tax of 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 the average wage of the new payroll equals or exceeds the county average wage. An additional one half percent of new payroll may be added to the five percent maximum if the average wage of the new payroll in any year exceeds one hundred twenty percent of the county average wage in the county in which the project facility is located, plus an additional one half percent of new payroll may be added if the average wage of the new payroll in any year exceeds one hundred forty percent of the average wage in 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 subdivision 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 subdivision;

(3) High impact projects: 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 retain an amount from the withholding tax of 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 three percent of new payroll for a period of five years from the date the required number of jobs were created if the average wage of the new payroll equals or exceeds the county average wage of the county in which the project facility is located. For high impact projects in a facility located within two adjacent counties, the new payroll shall equal or exceed the higher county average wage of the adjacent counties. The percentage of payroll allowed under this subdivision shall be three and one half percent of new payroll if the average wage of the new payroll in any year exceeds one hundred twenty percent of the county average wage in the county in which the project facility is located. The percentage of payroll allowed under this subdivision shall be four percent of new payroll if the average wage of the new payroll in any year exceeds one hundred forty percent of the county average wage in the county in which the project facility is located. An additional one percent of new payroll may be added to these percentages if local incentives equal between ten percent and twenty four percent of the new direct local revenue; an additional two percent of new payroll is added to these percentages if the local incentives equal between twenty five percent and forty nine percent of the new direct local revenue; or an additional three percent of payroll is added to these percentages if the local incentives equal fifty percent or more of the new direct local revenue. The department shall issue a refundable tax credit for any difference between the amount of benefit allowed under this subdivision 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 subdivision;

(4) Job retention projects: a qualified company may receive a tax credit for the retention of jobs in this state, provided the qualified company and the project meets all of the following conditions:

(a) For each of the twenty four months preceding the year in which application for the program is made the qualified company must have maintained at least one thousand full-time employees at the employer's site in the state at which the jobs are based, and the average wage of such employees must meet or exceed the county average wage;

(b) The qualified company retained at the project facility the level of full time employees that existed in the taxable year immediately preceding the year in which application for the program is made;

(c) The qualified company is considered to have a significant statewide effect on the economy, and has been determined to represent a substantial risk of relocation from the state by the quality jobs advisory task force established in section 620.1887; provided, however, until such time as the initial at large members of the quality jobs advisory task force are appointed, this determination shall be made by the director of the department of economic development;

(d) The qualified company in the project facility will cause to be invested a minimum of seventy million dollars in new investment prior to the end of two years or will cause to be invested a minimum of thirty million dollars in new investment prior to the end of two years

and maintain an annual payroll of at least seventy million dollars during each of the years for which a credit is claimed; and

(e) The local taxing entities shall provide local incentives of at least fifty percent of the new direct local revenues created by the project over a ten year period.—

The quality jobs advisory task force may recommend to the department of economic development that appropriate penalties be applied to the company for violating the agreement.— The amount of the job retention credit granted may be equal to up to fifty percent of the amount of withholding tax generated by the full time jobs at the project facility for a period of five years.— The calendar year annual maximum amount of tax credit that may be issued to any qualified company for a job retention project or combination of job retention projects shall be seven hundred fifty thousand dollars per year, but the maximum amount may be increased up to one million dollars if such action is proposed by the department and approved by the quality jobs advisory task force established in section 620.1887; provided, however, until such time as the initial at large members of the quality jobs advisory task force are appointed, this determination shall be made by the director of the department of economic development.— In considering such a request, the task force shall rely on economic modeling and other information supplied by the department when requesting the increased limit on behalf of the job retention project.— In no event shall the total amount of all tax credits issued for the entire job retention program under this subdivision exceed three million dollars annually.— Notwithstanding the above, no tax credits shall be issued for job retention projects approved by the department after August 30, 2013;

(5) ~~Small business job retention and flood survivor relief: a qualified company may receive a tax credit under sections 620.1875 to 620.1890 for the retention of jobs and flood survivor relief in this state for each job retained over a three year period, provided that:~~

~~(a) The qualified company did not receive any state or federal benefits, incentives, or tax relief or abatement in locating its facility in a flood plain;~~

~~(b) The qualified company and related companies have fewer than one hundred employees at the time application for the program is made;~~

~~(c) The average wage of the qualified company's and related companies' employees must meet or exceed the county average wage;~~

~~(d) All of the qualified company's and related companies' facilities are located in this state;~~

~~(e) The facilities at the primary business site in this state have been directly damaged by floodwater rising above the level of a five hundred year flood at least two years, but fewer than eight years, prior to the time application is made;~~

~~(f) The qualified company made significant efforts to protect the facilities prior to any impending danger from rising floodwaters;~~

~~(g) For each year it receives tax credits under sections 620.1875 to 620.1890, the qualified company and related companies retained, at the company's facilities in this state, at least the level of full time, year round employees that existed in the taxable year immediately preceding the year in which application for the program is made; and~~

~~(h) In the years it receives tax credits under sections 620.1875 to 620.1890, the company cumulatively invests at least two million dollars in capital improvements in facilities and equipment located at such facilities that are not located within a five hundred year flood plain as designated by the Federal Emergency Management Agency, and amended from time to time.— The amount of the small business job retention and flood survivor relief credit granted may be equal to up to one hundred percent of the amount of withholding tax generated by the full time jobs at the project facility for a period of three years.— The calendar year annual maximum amount of tax credit that may be issued to any qualified company for a small business job retention and survivor relief project shall be two hundred fifty thousand dollars per year, but the maximum amount may be increased up to five hundred thousand dollars if such action is proposed by the department and approved by the quality jobs advisory task force established in section 620.1887.— In considering such a request, the task force shall rely on~~

economic modeling and other information supplied by the department when requesting an increase in the limit on behalf of the small business job retention and flood survivor relief project. In no event shall the total amount of all tax credits issued for the entire small business job retention and flood survivor relief program under this subdivision exceed five hundred thousand dollars annually. Notwithstanding the provisions of this subdivision to the contrary, no tax credits shall be issued for small business job retention and flood survivor relief projects approved by the department after August 30, 2010.

4. The qualified company shall provide an annual report of the number of jobs and such other information as may be required by the department to document the basis for the benefits of this program. The department may withhold the approval of any benefits until it is satisfied that proper documentation has been provided, and shall reduce the benefits to reflect any reduction in full-time employees or new payroll. Upon approval by the department, the qualified company may begin the retention of the withholding taxes when it reaches the minimum number of new jobs and the average wage exceeds the county average wage. Tax credits, if any, may be issued upon satisfaction by the department that the qualified company has exceeded the county average wage and the minimum number of new jobs. In such annual report, if the average wage is below the county average wage, the qualified company has not maintained the employee insurance as required, or if the number of new jobs is below the minimum, the qualified company shall not receive tax credits or retain the withholding tax for the balance of the benefit period. In the case of a qualified company that initially filed a notice of intent and received an approval from the department for high impact benefits and the minimum number of new jobs in an annual report is below the minimum for high impact projects, the company shall not receive tax credits for the balance of the benefit period but may continue to retain the withholding taxes if it otherwise meets the requirements of a small and expanding business under this program.

5. The maximum calendar year annual tax credits issued for the entire program shall not exceed eighty million dollars. Notwithstanding any provision of law to the contrary, the maximum annual tax credits authorized under section 135.535 are hereby reduced from ten million dollars to eight million dollars, with the balance of two million dollars transferred to this program. There shall be no limit on the amount of withholding taxes that may be retained by approved companies under this program.

6. The department shall allocate the annual tax credits based on the date of the approval, reserving such tax credits based on the department's best estimate of new jobs and new payroll of the project, and the other factors in the determination of benefits of this program. However, the annual issuance of tax credits is subject to the annual verification of the actual new payroll. The allocation of tax credits for the period assigned to a project shall expire if, within two years from the date of commencement of operations, or approval if applicable, the minimum thresholds have not been achieved. The qualified company may retain authorized amounts from the withholding tax under this section once the minimum new jobs thresholds are met for the duration of the project period. No benefits shall be provided under this program until the qualified company meets the minimum new jobs thresholds. In the event the qualified company does not meet the minimum new job threshold, the qualified company may submit a new notice of intent or the department may provide a new approval for a new project of the qualified company at the project facility or other facilities.

7. For a qualified company with flow-through tax treatment to its members, partners, or shareholders, the tax credit shall be allowed to members, partners, or shareholders in proportion to their share of ownership on the last day of the qualified company's tax period.

8. Tax credits may be claimed against taxes otherwise imposed by chapters 143 and 148, and may not be carried forward but shall be claimed within one year of the close of the taxable year for which they were issued, except as provided under subdivision (4) of subsection 3 of this section.

9. Tax credits authorized by this section may be transferred, sold, or assigned by filing a notarized endorsement thereof with the department that names the transferee, the amount of tax credit transferred, and the value received for the credit, as well as any other information reasonably requested by the department.

~~10. Prior to the issuance of tax credits, the department shall verify through the department of revenue, or any other state department, that the tax credit applicant does not owe any delinquent income, sales, or use tax or interest or penalties on such taxes, or any delinquent fees or assessments levied by any state department and through the department of commerce and insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application for such tax credits, except that at issuance credits shall be first applied to the delinquency and any amount issued shall be reduced by the applicant's tax delinquency. If the department of revenue or the department of commerce and insurance, or any other state department, concludes that a taxpayer is delinquent after June fifteenth but before July first of any year and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits toward a tax delinquency, the administering agency shall notify the appropriate department and that department shall update the amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions of other provisions of law.~~

~~11. Except as provided under subdivision (4) of subsection 3 of this section, the director of revenue shall issue a refund to the qualified company to the extent that the amount of credits allowed in this section exceeds the amount of the qualified company's income tax.~~

~~12. An employee of a qualified company will receive full credit for the amount of tax withheld as provided in section 143.211.~~

~~13. If any provision of sections 620.1875 to 620.1890 or application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of these sections which can be given effect without the invalid provisions or application, and to this end, the provisions of sections 620.1875 to 620.1890 are hereby declared severable.]~~

~~[620.1884. The department may adopt such rules, statements of policy, procedures, forms, and guidelines as may be necessary to carry out the provisions of sections 620.1875 to 620.1890. 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, 2005, shall be invalid and void.]~~

~~[620.1887. There is hereby created a volunteer task force, to be known as the "Quality Jobs Advisory Task Force", which shall consist of the chairperson of the economic development committee of the Missouri senate or his or her designee, a member of the economic development committee of the Missouri senate appointed by the minority leader of the Missouri senate, the chairperson of the economic development committee of the Missouri house of representatives or his or her designee, a member of the economic development committee of the Missouri house of representatives appointed by the minority leader of the Missouri house of representatives, the director of the department of economic development or his or her designee, and two members to be appointed by the governor with the advice and consent of the senate.]~~

~~[620.1890. Prior to March first each year, the department will provide a report on the program to the general assembly including the names of participating companies, location of such companies, the annual amount of benefits provided, the estimated net state fiscal impact (direct and indirect new state taxes derived from the project), the number of new jobs created or jobs retained, the average wages of each project, and the types of qualified companies using the program.]~~

[620.2600. 1. This section shall be known and may be cited as the "Innovation-Campus 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 economic development;
- (3) "Eligible donation", donations received from a taxpayer by innovation campuses that are to be used solely for projects that advance learning in the areas of science, technology, engineering, and mathematics. Eligible donations may include cash, publicly traded stocks and bonds, and real estate that shall and will be valued and documented according to the rules promulgated by the department of economic development;
- (4) "Innovation education campus" or "innovation campus", as defined in section 178.1100, an educational partnership consisting of at least one of each of the following entities:
 - (a) A local Missouri high school or K-12 school district;
 - (b) A Missouri four year public or private higher education institution;
 - (c) A Missouri based business or businesses; and
 - (d) A Missouri two-year public higher education institution or state technical college of Missouri;
- (5) "Taxpayer", any of the following individuals or entities who make an eligible donation to any innovation campus:
 - (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 subdivisions 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 years beginning on or after January 1, 2015, any taxpayer shall be allowed a credit against the taxes otherwise due under chapters 147, 148, or 143, 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 years.

4. To claim the credit authorized in this section, an innovation campus 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 innovation campus has submitted the following items:

- (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 or taxpayer making the eligible donation, the amount of the eligible donation, and the date the eligible donation was received by the innovation campus; and
- (3) Payment from the innovation campus equal to the value of the tax credit for which application is made.

If the innovation campus 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 and the value of the credit.

~~6. The department may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly under and 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, 2014, shall be invalid and void.~~

~~7. Under section 23.253 of the Missouri sunset act:~~

~~(1) The program authorized under this section shall expire six years after August 28, 2014, 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 August 28, 2014; 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.]"~~; and

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

On motion of Representative Thompson, **House Amendment No. 5** was adopted.

On motion of Representative Laubinger, **HCS SB 994, as amended**, was adopted.

On motion of Representative Laubinger, **HCS SB 994, as amended**, was read the third time and passed by the following vote:

AYES: 145

Allen	Amato	Anderson	Aune	Banderman
Barnes	Billington	Black	Bosley	Boykin
Boyko	Bromley	Brown	Burton	Bush
Busick	Butz	Byrnes	Casteel	Caton
Chappell	Christ	Clemens	Collins	Cook
Costlow	Crossley	Cupps	Davidson	Dean
Deaton	Diehl	Dolan	Doll	Douglas
Durnell	Elliott	Falkner	Farnan	Fogle
Fountain Henderson	Fowler	Fuchs	Gallick	Gragg
Griffith	Haden	Hales	Haley	Harbison
Hausman	Hein	Hewkin	Hinman	Hovis
Hruza	Hurlbert	Ingle	Irwin	Jacobs
Jamison	Jobe	Johnson	Jones 12	Jones 88
Jordan	Justus	Keathley	Kelley	Kimble
Knight	Laubinger	Lewis	Loy	Lucas
Mackey	Mansur	Martin	Matthiesen	Mayhew
McGirl	Meirath	Miller	Mosley	Murphy
Murray	Nolte	Oehlerking	Overcast	Owen
Parker	Perkins	Peters	Phelps	Plank
Pollitt	Pouche	Price	Proudie	Reed
Reedy	Reuter	Riggs	Riley	Roberts
Rush	Sassmann	Schmidt	Schulte	Seitz
Self	Sharpe 4	Shields	Simmons	Smith 46
Smith 68	Smith 74	Steinhoff	Steinmetz	Steinmeyer
Stinnett	Strickler	Taylor 48	Taylor 84	Terry
Thompson	Titus	Van Schoiack	Veit	Vernetti
Violet	Voss	Walsh Moore	Warwick	Weber

Wellenkamp	West	Whaley	Williams	Wilson
Woods	Wright	Young	Zimmermann	Mr. Speaker

NOES: 003

Coleman	Davis	Wolfen
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PRESENT: 000

ABSENT WITH LEAVE: 010

Appelbaum	Boggs	Christensen	Ealy	Hardwick
Kalberloh	McGaugh	Myers	Sharp 37	Thomas

VACANCIES: 005

Speaker Pro Tem Perkins declared the bill passed.

HCS SB 1544, relating to state designations, was taken up by Representative Jones (12).

On motion of Representative Jones (12), the title of **HCS SB 1544** was agreed to.

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

House Amendment No. 1

AMEND House Committee Substitute for Senate Bill No. 1544, Page 1, Section A, Line 4, by inserting after said section and line the following:

9.025. The month of January is hereby designated as "Blood Donor Awareness Month". It is recommended to the people of this state that the month be appropriately observed through activities that increase awareness of the importance of blood donation. The state deems blood and blood products to be a critical resource and a vital public health asset that must be readily available at all times.

9.358. April twenty-second each year is hereby designated as "Missouri Black Bear Awareness Day". Citizens of this state are encouraged to participate in appropriate events and activities to provide education about efforts to conserve Missouri's black bear population.

9.413. November twenty-fourth each year is hereby designated as "Frankie Muse Freeman Day" in Missouri. The citizens of this state are encouraged to participate in appropriate events and activities to celebrate Frankie Muse Freeman, a St. Louis attorney who was a champion for civil rights, won a landmark case that ended legal racial discrimination in St. Louis public housing, and was the first black woman appointed to the United States Commission on Civil Rights by president Lyndon B. Johnson.

9.418. The last full week of April each year shall be known as "Infertility Awareness Week" in Missouri. It is estimated that approximately one in eight couples in the United States experience infertility, impacting people across all racial, ethnic, socioeconomic, and cultural backgrounds. The citizens of this state are encouraged to participate in appropriate events and activities to raise awareness about infertility.

9.501. The first full week in September each year is hereby designated as "June's Week" and "Rare Pediatric Disease Week" in Missouri in honor of June, a young Missourian undergoing treatment for an atypical teratoid rhabdoid tumor, subtype B (ATRT-B). The citizens of this state are encouraged to participate in appropriate events and activities to raise public awareness of rare pediatric diseases, encourage early recognition of symptoms, and honor Missouri children and families affected by rare pediatric diseases.

9.502. March twenty-sixth of each year is hereby designated as "Pediatric Acute-Onset Neuropsychiatric Syndrome (PANS)/Pediatric Autoimmune Neuropsychiatric Disorder Associated with Streptococcus (PANDAS) Awareness Day". The citizens of this state are encouraged to participate in appropriate events and activities to raise PANS/PANDAS awareness.

9.504. April fifth each year is hereby designated as "Racquetball Day" in Missouri, in honor of Kirkwood Racquetball, USA Racquetball's five-time consecutive high school national champions. The citizens of this state are encouraged to participate in appropriate events and activities to learn more about the sport of racquetball and celebrate Missouri's racquetball accomplishments.

9.509. April thirtieth each year is hereby designated as "William Lacy Clay Sr. Day" in Missouri. The citizens of this state are encouraged to participate in appropriate events and activities to celebrate the life and legacy of William Lacy Clay Sr., who represented Missouri's first district in Congress from 1969 to 2001 and was one of the founding members of the Congressional Black Caucus.

9.510. May tenth each year is hereby designated as "Missouri River Runner Day" in Missouri. The citizens of this state are encouraged to participate in appropriate events and activities to recognize the role of passenger rail in connecting Missouri communities, supporting economic development, and promoting safe and reliable transportation across the state.

9.516. June twenty-eighth each year is hereby designated as "Eliot and Muriel Battle Day" in Missouri. The citizens of this state are encouraged to participate in appropriate events and activities to celebrate the lives of Eliot Battle, the first Black faculty member at Hickman High School in Columbia, and Muriel Battle, the first Black principal in the Columbia Public School District. The couple worked as a team to ease racial tensions during the 1960s and have been recognized with schools in Columbia named in their honor: Eliot Battle Elementary School and Muriel Williams Battle High School.

10.281. The smooth chanterelle, scientifically known as *Cantharellus lateritius*, is selected for and shall be known as the official mushroom for the state of Missouri.

10.282. The city of Dexter is selected for and shall be known as the official "Rib City" for the state of Missouri.

10.283. Missouri Military Academy in the city of Mexico is selected for and shall be known as the official military academy of the state of Missouri.

10.284. The Missouri Cherry Blossom Festival in the city of Marshfield is selected for and shall be known as the official state cherry blossom festival for the state of Missouri.

10.287. The city of Kansas City is selected for and shall be known as the official "Barbecue Capital" of the state of Missouri.

10.288. The city of Belle is selected for and shall be known as the official "Cowbell Capital" of the state of Missouri.

10.289. The city of Bland is selected for and shall be officially known as "The Silver City of the Rock Island Trail" for the state of Missouri."; and

Further amend said bill and page, Section 10.292, Lines 1-2, by deleting the words "Kansas City Chiefs shall not" and inserting in lieu thereof the words "St. Louis Battlehawks shall"; and

Further amend said bill, Page 3, Section 227.913, Line 5, by inserting after said section and line the following:

"620.430. 1. There is hereby established the designation of "Missouri Rock Island Trail Community" for municipalities located along the Rock Island Trail corridor that promote outdoor recreation, heritage tourism, and economic development within this state.

2. The following municipalities are hereby designated as Missouri Rock Island Trail communities:

- (1) The City of Bland; and
- (2) The City of Belle.

3. Additional municipalities located along the Rock Island Trail corridor may be designated as Missouri Rock Island Trail Communities by act of the general assembly.

4. Nothing in this section shall be construed to require the expenditure of state funds."; and

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

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

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

House Amendment No. 2

AMEND House Committee Substitute for Senate Bill No. 1544, Page 1, Section A, Line 4, by inserting after said section and line the following:

"9.392. December first each year is hereby designated as "Freeman Bosley, Sr. Day" in Missouri. The citizens of this state are encouraged to participate in appropriate events and activities to celebrate the legendary St. Louis City politician who retired in 2017 after thirty years of service to the city and was an advocate for young people participating in government and engaging in public service."; and

Further amend said bill, Page 3, Section 227.913, Line 5, by inserting after said section and line the following:

"227.915. The bridge on Interstate 70 crossing over CST Grand Blvd in St. Louis city shall be designated as the "Freeman Bosley Sr Memorial Bridge". The department of transportation shall erect and maintain appropriate signs designating such bridge, with the costs to be paid by private donations."; and

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

Representative Bosley moved that **House Amendment No. 2** be adopted.

Which motion was defeated by the following vote, the ayes and noes having been demanded by Representative Bosley:

AYES: 057

Anderson	Aune	Barnes	Bosley	Boykin
Boyko	Burton	Bush	Busick	Butz
Clemens	Collins	Crossley	Davis	Dean
Dolan	Doll	Douglas	Fogle	Fountain Henderson
Fuchs	Gallick	Hales	Hein	Ingle
Irwin	Jacobs	Jamison	Jobe	Johnson
Kimble	Knight	Laubinger	Mackey	Mansur
Mosley	Murray	Plank	Price	Proudie
Reed	Rush	Smith 46	Smith 68	Smith 74
Steinhoff	Steinmetz	Strickler	Terry	Thomas
Thompson	Walsh Moore	Weber	Woods	Wright
Young	Zimmermann			

NOES: 082

Allen	Amato	Banderman	Billington	Black
Bromley	Brown	Byrnes	Caton	Christensen
Coleman	Cook	Costlow	Cupps	Deaton
Diehl	Durnell	Elliott	Falkner	Farnan
Fowler	Gragg	Griffith	Haden	Haley
Harbison	Hausman	Hewkin	Hinman	Hovis
Hruza	Hurlbert	Jones 12	Jones 88	Jordan
Justus	Kalberloh	Kelley	Lewis	Loy
Lucas	Martin	Matthiesen	McGill	Meirath
Miller	Nolte	Oehlerking	Overcast	Owen
Parker	Perkins	Peters	Phelps	Pouche
Reedy	Reuter	Riggs	Riley	Roberts
Sassmann	Schmidt	Schulte	Seitz	Self
Sharpe 4	Shields	Simmons	Stinnett	Titus
Van Schoiack	Vernetti	Violet	Voss	Warwick

Wellenkamp West Whaley Williams Wilson
Wolfen Mr. Speaker

PRESENT: 000

ABSENT WITH LEAVE: 019

Appelbaum Boggs Casteel Chappell Christ
Davidson Ealy Hardwick Keathley Mayhew
McGaugh Murphy Myers Pollitt Sharp 37
Steinmeyer Taylor 48 Taylor 84 Veit

VACANCIES: 005

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

House Amendment No. 3

AMEND House Committee Substitute for Senate Bill No. 1544, Page 3, Section 227.913, Line 5, by inserting after all of said section and line the following:

"227.914. The portion of State Highway A from CST Old Highway 21 continuing east to U.S. Highway 61/U.S. Highway 67 in Jefferson County shall be designated as "Fallen Veterans POW/MIA Highway". The department of transportation shall erect and maintain appropriate signs designating such highway, with the costs to be paid by the department of transportation."; and

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

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

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

House Amendment No. 4

AMEND House Committee Substitute for Senate Bill No. 1544, Page 1, Section A, Line 4, by inserting after said section and line the following:

"9.406. April twenty-seventh each year is hereby designated as "Ulysses S. Grant Day" in Missouri. The citizens of this state are encouraged to participate in appropriate events and activities to celebrate the life of the Civil War general and eighteenth president of the United States, who made his home in St. Louis, Missouri, in the years following his graduation from West Point and before the Civil War."; and

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

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

On motion of Representative Jones (12), **HCS SB 1544, as amended**, was adopted.

On motion of Representative Jones (12), **HCS SB 1544, as amended**, was read the third time and passed by the following vote:

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AYES: 129

Allen	Amato	Anderson	Aune	Banderman
Barnes	Billington	Black	Boggs	Bosley
Boykin	Boyko	Brown	Burton	Busick
Butz	Byrnes	Casteel	Caton	Chappell
Christ	Christensen	Coleman	Cook	Costlow
Crossley	Cupps	Davidson	Diehl	Dolan
Doll	Durnell	Elliott	Falkner	Farnan
Fogle	Fountain Henderson	Fowler	Gallick	Gragg
Griffith	Haden	Haley	Harbison	Hausman
Hein	Hewkin	Hinman	Hovis	Hruza
Ingle	Irwin	Jacobs	Jamison	Jobe
Jones 12	Jones 88	Jordan	Justus	Kalberloh
Keathley	Kelley	Kimble	Knight	Laubinger
Lewis	Loy	Lucas	Mackey	Mansur
Martin	Matthiesen	Mayhew	McGill	Meirath
Miller	Murphy	Murray	Nolte	Oehlerking
Overcast	Owen	Parker	Perkins	Peters
Phelps	Plank	Pollitt	Pouche	Price
Reedy	Reuter	Riggs	Riley	Roberts
Sassmann	Schmidt	Schulte	Seitz	Self
Sharpe 4	Shields	Simmons	Smith 46	Smith 74
Steinhoff	Steinmetz	Steinmeyer	Stinnett	Strickler
Taylor 48	Terry	Thompson	Titus	Van Schoiack
Veit	Vernetti	Violet	Voss	Walsh Moore
Warwick	Weber	Wellenkamp	West	Whaley
Williams	Wilson	Woods	Zimmermann	

NOES: 003

Davis	Wolfen	Mr. Speaker
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PRESENT: 015

Bush	Clemens	Collins	Dean	Douglas
Fuchs	Hales	Johnson	Mosley	Proudie
Reed	Rush	Smith 68	Thomas	Young

ABSENT WITH LEAVE: 011

Appelbaum	Bromley	Deaton	Ealy	Hardwick
Hurlbert	McGaugh	Myers	Sharp 37	Taylor 84
Wright				

VACANCIES: 005

Speaker Pro Tem Perkins declared the bill passed.

THIRD READING OF SENATE BILLS

HCS SS SB 1083, relating to professional licensing, was taken up by Representative Casteel.

On motion of Representative Casteel, the title of **HCS SS SB 1083** was agreed to.

On motion of Representative Casteel, **HCS SS SB 1083** was adopted.

On motion of Representative Casteel, **HCS SS SB 1083** was read the third time and passed by the following vote:

AYES: 145

Allen	Amato	Anderson	Banderman	Barnes
Billington	Black	Bosley	Boykin	Boyko
Brown	Burton	Bush	Busick	Butz
Byrnes	Casteel	Caton	Chappell	Christensen
Clemens	Coleman	Collins	Cook	Costlow
Crossley	Cupps	Davidson	Davis	Dean
Deaton	Diehl	Dolan	Doll	Douglas
Durnell	Elliott	Falkner	Farnan	Fogle
Fountain Henderson	Fowler	Fuchs	Gallick	Gragg
Griffith	Haden	Hales	Haley	Harbison
Hardwick	Hausman	Hein	Hewkin	Hinman
Hovis	Hruza	Ingle	Irwin	Jacobs
Jamison	Jobe	Johnson	Jones 12	Jones 88
Jordan	Justus	Kalberloh	Keathley	Kelley
Kimble	Knight	Laubinger	Lewis	Loy
Lucas	Mackey	Mansur	Martin	Matthiesen
Mayhew	McGaugh	McGill	Meirath	Miller
Mosley	Murray	Nolte	Oehlerking	Overcast
Owen	Parker	Perkins	Peters	Phelps
Plank	Pollitt	Pouche	Price	Proudie
Reed	Reedy	Reuter	Riggs	Riley
Roberts	Rush	Sassmann	Schmidt	Schulte
Seitz	Self	Sharpe 4	Shields	Simmons
Smith 46	Smith 68	Smith 74	Steinhoff	Steinmetz
Steinmeyer	Stinnett	Strickler	Taylor 48	Terry
Thompson	Titus	Van Schoiack	Veit	Vernetti
Violet	Voss	Walsh Moore	Warwick	Weber
Wellenkamp	West	Whaley	Williams	Wilson
Woods	Wright	Young	Zimmermann	Mr. Speaker

NOES: 001

Wolfin

PRESENT: 001

Thomas

ABSENT WITH LEAVE: 011

Appelbaum	Aune	Boggs	Bromley	Christ
Ealy	Hurlbert	Murphy	Myers	Sharp 37
Taylor 84				

VACANCIES: 005

Speaker Pro Tem Perkins declared the bill passed.

SS#2 SB 999, relating to vulnerable persons, was taken up by Representative Seitz.

On motion of Representative Seitz, the title of **SS#2 SB 999** was agreed to.

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

The Chair reminded members to keep their comments confined to the question under debate.

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

The Chair ruled the point of order not well taken.

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

The Chair reminded members to keep their comments confined to the question under debate.

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

The Chair reminded members to keep their comments confined to the question under debate.

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

The Chair reminded members to keep their comments confined to the question under debate.

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

Representative Collins raised a point of order that dilatory points of order were being raised.

The Chair reminded members to keep their comments germane to the question under debate.

Representative Proudie raised a point of order about a member's comments.

The Chair reminded members to keep their comments germane.

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

The Chair reminded members to keep decorum.

Pursuant to Rule 15, the Chair ordered the upper galleries partially cleared.

On motion of Representative Seitz, **SS#2 SB 999** was truly agreed to and finally passed by the following vote:

AYES: 102

Allen	Amato	Banderman	Billington	Black
Boggs	Bromley	Brown	Busick	Byrnes
Casteel	Caton	Chappell	Christ	Coleman
Cook	Costlow	Cupps	Davidson	Davis
Diehl	Dolan	Durnell	Elliott	Falkner
Farnan	Fowler	Gallick	Gragg	Griffith
Haden	Haley	Harbison	Hardwick	Hausman
Hewkin	Hinman	Hovis	Hruza	Hurlbert
Irwin	Jones 12	Jones 88	Jordan	Justus
Kalberloh	Keathley	Kelley	Knight	Laubinger
Lewis	Loy	Lucas	Martin	Matthiesen
Mayhew	McGaugh	McGill	Meirath	Miller
Murphy	Myers	Nolte	Oehlerking	Overcast
Owen	Parker	Perkins	Peters	Phelps
Pollitt	Pouche	Reedy	Reuter	Riggs
Riley	Roberts	Sassmann	Schmidt	Schulte
Seitz	Self	Sharpe 4	Shields	Simmons
Steinmeyer	Stinnett	Taylor 48	Titus	Van Schoiack
Veit	Verneti	Violet	Voss	Warwick
Wellenkamp	West	Whaley	Williams	Wilson
Wright	Mr. Speaker			

NOES: 046

Anderson	Aune	Barnes	Bosley	Boykin
Boyko	Burton	Bush	Butz	Christensen
Collins	Crossley	Dean	Doll	Douglas
Fogle	Fountain Henderson	Fuchs	Hales	Hein
Ingle	Jamison	Johnson	Kimble	Mackey
Mansur	Mosley	Murray	Plank	Price
Proudie	Reed	Rush	Smith 68	Smith 74
Steinhoff	Steinmetz	Strickler	Terry	Thomas
Walsh Moore	Weber	Wolfen	Woods	Young
Zimmermann				

PRESENT: 001

Jobe

ABSENT WITH LEAVE: 009

Appelbaum	Clemens	Deaton	Ealy	Jacobs
Sharp 37	Smith 46	Taylor 84	Thompson	

VACANCIES: 005

Speaker Pro Tem Perkins declared the bill passed.

Speaker Patterson resumed the Chair.

MESSAGES FROM THE SENATE

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and adopted the Conference Committee Report on **HCS SS SB 975, as amended**, and has taken up and passed **CCS HCS SS SB 975**.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and adopted the Conference Committee Report on **House Amendment No. 1, House Amendment No. 2, House Amendment No. 3, House Amendment No. 4, House Amendment No. 5, House Amendment No. 6, House Amendment No. 7, House Amendment No. 9, House Amendment No. 10, House Amendment No. 11, House Amendment No. 12, House Amendment No. 13, House Amendment No. 14, House Amendment No. 15, House Amendment No. 16, House Amendment No. 17, House Amendment No. 1 to House Amendment No. 18, House Amendment No. 18, as amended, House Amendment No. 19, House Amendment No. 1 to House Amendment No. 20, House Amendment No. 20, as amended, House Amendment No. 21, House Amendment No. 22, House Amendment No. 23, House Amendment No. 1 to House Amendment No. 24, House Amendment No. 2 to House Amendment No. 24, House Amendment No. 24, as amended, House Amendment No. 25, House Amendment No. 27, House Amendment No. 28, House Amendment No. 29, House Amendment No. 30, House Amendment No. 31, House Amendment No. 1 to House Amendment No. 32, House Amendment No. 32, as amended, House Amendment No. 33, House Amendment No. 34, House Amendment No. 35, House Amendment No. 36, House Amendment No. 38, House Amendment No. 39, House Amendment No. 40, House Amendment No. 41, House Amendment No. 42, House Amendment No. 43 and House Amendment No. 44 to SS SB 1421 and has taken up and passed CCS SS SB 1421.**

Emergency clause adopted.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate conferees are allowed to exceed the differences on **CCS SS HCS HB 2596, as amended**, on Section 1.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and adopted the Conference Committee Report on **SS HCS HB 2596, as amended**, and has taken up and passed **CCS SS HCS HB 2596**.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and adopted **HCS SB 1470, as amended**, and has taken up and passed **HCS SB 1470, as amended**.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed **SS SCS HCS HB 2372** entitled:

An act to repeal sections 96.192, 96.196, 167.627, 167.630, 190.098, 190.142, 190.165, 190.246, 191.1146, 192.020, 192.2400, 192.2435, 193.245, 195.417, 196.990, 198.022, 206.110, 208.146, 208.215, 208.662, 210.110, 301.142, 321.621, 332.081, 334.108, 335.081, 337.600, 338.010, 338.012, 338.333, 338.600, 338.710, 345.050, 376.387, 376.1000, 376.1012, 376.1017, 376.1183, 376.1186, 376.1240, 376.1364, 383.155, 579.060, 590.192, and

632.305, RSMo, and to enact in lieu thereof seventy-eight new sections relating to health care, with penalty provisions.

With Senate Amendment No. 1, Senate Amendment No. 2, Senate Amendment No. 3, Senate Amendment No. 1 to Senate Amendment No. 4, Senate Amendment No. 4, as amended, Senate Amendment No. 1 to Senate Amendment No. 5, Senate Amendment No. 5, as amended, and Senate Amendment No. 6.

Senate Amendment No. 1

AMEND Senate Substitute for Senate Committee Substitute for House Committee Substitute of House Bill No. 2372, Page 43, Section 196.990, Line 131, by inserting after all of said line the following:

"197.315. 1. Any person who proposes to develop or offer a new institutional health service within the state must obtain a certificate of need from the committee prior to the time such services are offered.

2. Only those new institutional health services which are found by the committee to be needed shall be granted a certificate of need. Only those new institutional health services which are granted certificates of need shall be offered or developed within the state. No expenditures for new institutional health services in excess of the applicable expenditure minimum shall be made by any person unless a certificate of need has been granted.

3. After October 1, 1980, no state agency charged by statute to license or certify health care facilities shall issue a license to or certify any such facility, or distinct part of such facility, that is developed without obtaining a certificate of need.

4. If any person proposes to develop any new institutional health care service without a certificate of need as required by sections 197.300 to 197.366, the committee shall notify the attorney general, and he shall apply for an injunction or other appropriate legal action in any court of this state against that person.

5. After October 1, 1980, no agency of state government may appropriate or grant funds to or make payment of any funds to any person or health care facility which has not first obtained every certificate of need required pursuant to sections 197.300 to 197.366.

6. A certificate of need shall be issued only for the premises and persons named in the application and is not transferable except by consent of the committee.

7. Project cost increases, due to changes in the project application as approved or due to project change orders, exceeding the initial estimate by more than ten percent shall not be incurred without consent of the committee.

8. Periodic reports to the committee shall be required of any applicant who has been granted a certificate of need until the project has been completed. The committee may order the forfeiture of the certificate of need upon failure of the applicant to file any such report.

9. A certificate of need shall be subject to forfeiture for failure to incur a capital expenditure on any approved project within six months after the date of the order. The applicant may request an extension from the committee of not more than six additional months based upon substantial expenditure made.

10. Each application for a certificate of need must be accompanied by an application fee. The time of filing commences with the receipt of the application and the application fee. The application fee is one thousand dollars, or one-tenth of one percent of the total cost of the proposed project, whichever is greater. All application fees shall be deposited in the state treasury. Because of the loss of federal funds, the general assembly will appropriate funds to the Missouri health facilities review committee.

11. In determining whether a certificate of need should be granted, no consideration shall be given to the facilities or equipment of any other health care facility located more than a fifteen-mile radius from the applying facility.

12. When a nursing facility shifts from a skilled to an intermediate level of nursing care, it may return to the higher level of care if it meets the licensure requirements, without obtaining a certificate of need.

13. In no event shall a certificate of need be denied because the applicant refuses to provide abortion services or information.

14. A certificate of need shall not be required for the transfer of ownership of an existing and operational health facility in its entirety.

15. A certificate of need may be granted to a facility for an expansion, an addition of services, a new institutional service, or for a new hospital facility which provides for something less than that which was sought in the application.

16. The provisions of this section shall not apply to facilities operated by the state, and appropriation of funds to such facilities by the general assembly shall be deemed in compliance with this section, and such facilities shall be deemed to have received an appropriate certificate of need without payment of any fee or charge. The provisions of this subsection shall not apply to hospitals operated by the state and licensed under this chapter, except for department of mental health state-operated psychiatric hospitals.

17. Notwithstanding other provisions of this section, a certificate of need may be issued after July 1, 1983, for an intermediate care facility operated exclusively for the intellectually disabled.

18. To assure the safe, appropriate, and cost-effective transfer of new medical technology throughout the state, a certificate of need shall not be required for the purchase and operation of:

(1) Research equipment that is to be used in a clinical trial that has received written approval from a duly constituted institutional review board of an accredited school of medicine or osteopathy located in Missouri to establish its safety and efficacy and does not increase the bed complement of the institution in which the equipment is to be located. After the clinical trial has been completed, a certificate of need must be obtained for continued use in such facility; or

(2) Equipment that is to be used by an academic health center operated by the state in furtherance of its research or teaching missions.

19. If, within thirty days of an applicant receiving a certificate of need, including one granted on an appeal of a denial of a certificate of need, the committee obtains evidence that a material fact was withheld from or misrepresented to the committee during the original hearing on the application before the committee, the committee shall, at the next regularly scheduled meeting, vote to rescind the granted certificate of need and require the applicant to file a new application for a certificate of need that corrects any omissions or misstatements."; and

Further amend the title and enacting clause accordingly.

Senate Amendment No. 2

AMEND Senate Substitute for Senate Committee Substitute for House Committee Substitute of House Bill No. 2372, Page 28, Section 192.020, Line 41, by inserting after all of said line the following:

"(4) The laboratory and the department shall not disclose the identifiable test result or other protected health information relating to any individual for which a blood test is obtained to anyone other than the individual for which the blood test result is obtained and the health care provider ordering the laboratory blood test."; and

Further amend said bill and page, Section 192.021, by striking all of said section from the bill; and

Further amend the title and enacting clause accordingly.

Senate Amendment No. 3

AMEND Senate Substitute for Senate Committee Substitute for House Committee Substitute of House Bill No. 2372, Page 111, Section 332.081, Line 227, by inserting after all of said line the following:

"334.031. 1. **(1)** Candidates for licenses as physicians and surgeons shall furnish ~~satisfactory evidence of their good moral character, and their preliminary qualifications, to wit: — a certificate of graduation from an accredited high school or its equivalent, and satisfactory evidence of completion of preprofessional education consisting of a minimum of sixty semester hours of college credits in acceptable subjects leading towards the degree of bachelor of arts or bachelor of science from an accredited college or university. — They shall also furnish satisfactory evidence of having attended throughout at least four terms of thirty two weeks of actual instructions in each term and of having received a diploma from some reputable medical college or osteopathic college that enforces requirements of four terms of thirty two weeks for actual instruction in each term, including, in addition to class work, such experience in operative and hospital work during the last two years of instruction as is required by~~

~~the American Medical Association and the American Osteopathic Association before the college is approved and accredited as reputable.— Any medical college approved and accredited as reputable by the American Medical Association or the Liaison Committee on Medical Education and any osteopathic college approved and accredited as reputable by the American Osteopathic Association is deemed to have complied with the requirements of this subsection];~~

(a) Evidence of good moral character by submitting to a criminal background check as provided in section 43.540;

(b) Either:

a. A diploma and academic transcripts from a school accredited by the Liaison Committee on Medical Education, the Commission on Osteopathic College Accreditation, or a similar accrediting agency; or

b. A valid certificate from the Educational Commission for Foreign Medical Graduates (ECFMG);

and

(c) A certificate demonstrating that the applicant has satisfied the requirements of section 334.035 relating to postgraduate training. An applicant who holds a valid certificate issued by the ECFMG shall submit satisfactory evidence of successful completion of two years of such training.

(2) Except as provided in subsection 3 of this section, the board shall not require applicants to provide information in addition to the information the applicant is required to furnish under this subsection.

2. In determining the qualifications necessary for licensure as a qualified physician and surgeon, the board, by rule and regulation, may accept the certificate of the National Board of Medical Examiners of the United States, chartered pursuant to the laws of the District of Columbia, of the National Board of Examiners for Osteopathic Physicians and Surgeons chartered pursuant to the laws of the state of Indiana, or of the Licentiate of the Medical Council of Canada (LMCC) in lieu of and as equivalent to its own professional examination. Every applicant for a license on the basis of such certificate, upon making application showing necessary qualifications as provided in subsection 1 of this section, shall be required to pay the same fee required of applicants to take the examination before the board.

3. The board may require applicants to list all licenses to practice as a physician currently or previously held in any other state, territory, or country and to disclose any past or pending investigations, discipline, or sanctions against each such license.

4. In addition to the criminal background screening required by this section, the board may obtain a report on the applicant from the National Practitioner Data Bank or the Federation of State Medical Boards."; and

Further amend the title and enacting clause accordingly.

*Senate Amendment No. 1
to
Senate Amendment No. 4*

AMEND Senate Amendment No. 4 to Senate Substitute for Senate Committee Substitute for House Committee Substitute of House Bill No. 2372, Page 1, Line 14, by inserting after all of said line the following:

"Further amend said bill, Pages 164-166, Section 407.3007, by striking all of said section from the bill; and".

Senate Amendment No. 4

AMEND Senate Substitute for Senate Committee Substitute for House Committee Substitute of House Bill No. 2372, Page 74, Section 208.270, Line 29, by striking "shall" and inserting in lieu thereof the following:

"may"; and

Further amend said bill, Pages 130-138, Section 338.600, by striking all of said section from the bill; and

Further amend said bill, Pages 139-143, Section 376.387, by striking all of said section from the bill; and

Further amend said bill, Page 143, Section 376.399, by striking all of said section from the bill; and

Further amend said bill, Pages 153-155, Section 376.1280, by striking all of said section from the bill; and

Further amend said bill, Page 161, Section 376.1960, Lines 18-19, by striking "by the prescribing practitioner"; and

Further amend the title and enacting clause accordingly.

*Senate Amendment No. 1
to
Senate Amendment No. 5*

AMEND Senate Amendment No. 5 to Senate Substitute for Senate Committee Substitute for House Committee Substitute of House Bill No. 2372, Page 3, Section 192.026, Line 66, by striking "out of" and inserting in lieu thereof the following:

"in to".

Senate Amendment No. 5

AMEND Senate Substitute for Senate Committee Substitute for House Committee Substitute of House Bill No. 2372, Page 5, Section 96.196, Line 18, by inserting after all of said line the following:

"103.190. 1. As used in this section, the terms "Lyme disease" and "posttreatment Lyme disease syndrome" shall have the same meaning as given to the terms under section 192.026.

2. The Missouri consolidated health care plan shall, at a minimum, provide coverage for diagnostic testing, treatment, and management of Lyme disease and posttreatment Lyme disease syndrome for participants who receive a diagnosis from a licensed health care provider, acting within the scope of his or her practice, after making a thorough evaluation of the participant's symptoms, diagnostic test results, or response to treatment, including, but not limited to, necessary office visits and ongoing testing. An experimental drug shall be covered as a long-term antibiotic therapy if it is approved for an indication by the U.S. Food and Drug Administration. A drug, including, but not limited to, an experimental drug, shall be covered for an off-label use in the treatment of a tick-borne disease if the drug has been approved by the U.S. Food and Drug Administration."; and

Further amend said bill, Page 28, Section 192.021, Line 18, by inserting after all of said line the following:

"192.026. 1. Sections 103.190 and 192.026 to 192.029 shall be known and may be cited as the "Missouri Lyme Disease Eradication Act".

2. As used in sections 103.190 and 192.026 to 192.029, the following terms shall mean:

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

(2) "Lyme disease", a condition caused by an infection of the bacterium *Borrelia burgdorferi*, *Borrelia mayonii*, *Borrelia afzelii*, *Borrelia garinii*, *Borrelia valaisiana*, *Borrelia lusitaniae*, *Bartonella*, *Babesia*, *Ehrlichia*, or related species, transmitted to humans through the bite of infected blacklegged ticks (*Ixodes scapularis*) or other ticks, as diagnosed by the two-tier serologic testing recommended by the federal Centers for Disease Control and Prevention (CDC) or by a similar blood test ordered by a treating health care provider or by clinical evaluation;

(3) "Medically necessary", health care services or products that a treating health care provider exercising prudent clinical judgment would provide to a patient for the purpose of preventing, evaluating, diagnosing, or treating an illness, injury, disease, or symptoms of such, and that are:

(a) Clinically appropriate in terms of type, frequency, extent, site, and duration for the specific circumstances; and

(b) Not primarily for the mere convenience of the patient, health care provider, or as determined by the provider based on the patient's specific circumstances;

(4) "Posttreatment Lyme disease syndrome", a condition characterized by persistent symptoms, including, but not limited to, fatigue, pain, respiratory impairment, neurological impairment, or other cognitive impairment following standard antibiotic or other treatment for Lyme disease.

3. Health care providers, laboratories, and local health departments shall report to the department all confirmed or suspected cases of Lyme disease within seven days of diagnosis using standardized surveillance case definitions developed by the CDC. Any patient who receives a positive or suspected diagnosis of Lyme disease shall be given the option to opt out of having their identifiable information shared with the department, local public health officials, or the CDC.

4. The department shall compile an annual report on the incidence and prevalence of Lyme disease in Missouri, including, but not limited to, demographic data, geographic distribution, treatment outcomes, and barriers to care. The department shall submit the report to the CDC and the general assembly and make such report available to the public on the department's website by no later than December thirty-first of each year.

5. The department shall collaborate with the University of Missouri or any public four-year institution of higher education to integrate Lyme disease surveillance data into existing tick-borne disease monitoring programs.

6. Any information collected or reported under this section shall be done in a manner that protects individually identifiable or potentially identifiable information and that is consistent with state and federal privacy laws.

7. The department may promulgate any rules and regulations necessary to implement the provisions of sections 192.026 to 192.028. 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, 2026, shall be invalid and void.

192.027. 1. There is hereby created in the state treasury the "Lyme Research and Eradication Fund", which shall consist of moneys appropriated to it by the general assembly, as well as any grants, bequests, gifts, or donations. 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 money in the fund shall be used solely by the department for the purposes of implementing the provisions of 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 shall use the moneys in the fund to distribute grants to public four-year institutions of higher education, research institutions, and nonprofit organizations for Lyme disease research, including, but not limited to, the following:

- (1) Development of improved diagnostics, therapies, and treatments;
- (2) Studies on novel therapies, such as those inspired by natural host immunity; and
- (3) Eradication strategies, including, but not limited to, tick population control through acaricides, deer management programs, and environmental interventions.

3. No less than twenty percent of the funds shall be utilized to support eradication efforts in rural counties.

4. The department shall submit a report to the general assembly no later than March first of each year detailing fund expenditures, research outcomes, and progress toward Lyme disease eradication in the state.

192.028. 1. There shall be established within the department the "Lyme Disease Task Force" to advise the department on disease prevention and surveillance, as well as education relating to the disease for health care providers and the public. The task force shall consist of the following members:

- (1) The director of the department, or his or her designee, who shall serve as the chairman; and
- (2) As appointed by the director of the department:
 - (a) Two physicians licensed to practice in this state who are members of a statewide organization representing physicians, one of whom represents a medical school faculty and one of whom has experience treating Lyme disease or posttreatment Lyme disease syndrome;

(b) Two advanced practice registered nurses licensed to practice in this state who are selected from the recommendations of one or more professional nursing associations and who have experience treating Lyme disease or posttreatment Lyme disease syndrome;

(c) One local public health administrator; and

(d) One veterinarian who is licensed to practice in this state; and

(3) Two residents of this state appointed by the governor, with the advice and consent of the senate, who have or have had a diagnosis of Lyme disease.

2. The terms of office for each member aside from the director, or his or her designee, shall be three years. Members may continue to serve after the expiration of a term until a new member is appointed. Each member appointed to fill a vacancy occurring prior to the expiration of the term for which his or her predecessor was appointed shall be appointed for the remainder of such term. The task force shall meet as frequently as the chairman deems necessary, but not less than two times each year. Members of the task force shall receive no compensation for their service, but shall, subject to appropriation, be reimbursed for their actual and necessary expenses incurred in the performance of their duties.

3. The task force shall have the following duties and responsibilities:

(1) Monitor the implementation of the "Missouri Lyme Disease Eradication Act", established under sections 103.190 and 192.026 to 192.029, and provide feedback and input to the department for necessary additions or modifications;

(2) Review relevant literature and guidelines pertaining to accurate diagnoses of Lyme disease and posttreatment Lyme disease syndrome with the purpose of creating cohesive and consistent guidelines for the diagnosis of Lyme disease and posttreatment Lyme disease syndrome across all counties in this state and with the intent of providing accurate and relevant data to the Centers for Disease Control and Prevention;

(3) Provide recommendations on professional continuing education materials and opportunities that emphasize Lyme disease prevention, protection, and treatment; and

(4) Assist the department in establishing policies, procedures, techniques, and criteria for the collection, maintenance, exchange, and sharing of medical information pertaining to Lyme disease and posttreatment Lyme disease syndrome and identifying persons or entities with expertise in Lyme disease to collaborate with the department in the diagnosis, prevention, and treatment of Lyme disease and posttreatment Lyme disease syndrome.

192.029. Notwithstanding any provision of law to the contrary, a health care provider shall not be subject to any discipline, suspension or revocation of a license, or denial of a license renewal solely for, within such provider's scope of practice, prescribing, administering, or dispensing treatments or therapies for Lyme disease or posttreatment Lyme disease syndrome, including, but not limited to, extended antibiotic therapy or similar treatment deemed medically necessary."; and

Further amend the title and enacting clause accordingly.

Senate Amendment No. 6

AMEND Senate Substitute for Senate Committee Substitute for House Committee Substitute of House Bill No. 2372, Page 28, Section 192.021, Line 18, by inserting after all of said line the following:

"192.990. 1. There is hereby established within the department of health and senior services the "Pregnancy-Associated Mortality Review Board" to improve data collection and reporting with respect to maternal deaths. The department may collaborate with localities and with other states to meet the goals of the initiative.

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

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

(2) "Maternal death", the death of a woman while pregnant or during the one-year period following the date of the end of pregnancy, regardless of the cause of death and regardless of whether a delivery, miscarriage, or death occurs inside or outside of a hospital;

(3) "Maternity care deserts", counties in which access to maternity care services is limited or absent, either through a lack of services or through barriers to a woman's ability to access care within a county. A "maternity care desert" shall include, but not be limited to, any county without a hospital or birth center offering obstetric care and without any obstetric clinicians.

3. The board shall be composed of no more than ~~eighteen~~ twenty-two members, with a chair elected from among its membership. The board shall meet at least twice per year and shall approve the strategic priorities,

funding allocations, work processes, and products of the board. Members of the board shall be appointed by the director of the department. Members shall serve four-year terms, except that the initial terms shall be staggered so that approximately one-third serve three-, four-, and five-year terms.

4. The board shall have a multidisciplinary and diverse membership that represents a variety of medical and nursing specialties, including, but not limited to, obstetrics and maternal-fetal care, as well as state or local public health officials, epidemiologists, statisticians, community organizations, geographic regions, and other individuals or organizations that are most affected by maternal deaths and lack of access to maternal health care services. **At least one member from each congressional district shall be selected to serve on the board and membership shall be demographically diverse and shall include representation from both rural and urban populations.**

5. The duties of the board shall include, but not be limited to:

- (1) Conducting ongoing comprehensive, multidisciplinary reviews of all maternal deaths;
- (2) Identifying factors associated with maternal deaths;
- (3) **Identifying maternity care deserts throughout the state;**
- (4) Reviewing medical records and other relevant data, which shall include, to the extent available:
 - (a) A description of the maternal deaths determined by matching each death record of a maternal death to a birth certificate of an infant or fetal death record, as applicable, and an indication of whether the delivery, miscarriage, or death occurred inside or outside of a hospital;
 - (b) Data collected from medical examiner and coroner reports, as appropriate; ~~and~~
 - (c) **The level and timing of prenatal and postnatal medical care; and**
 - (d) Using other appropriate methods or information to identify maternal deaths, including deaths from pregnancy outcomes not identified under paragraph (a) of this subdivision;
- ~~(4)~~ (5) Consulting with relevant experts, as needed;
- ~~(5)~~ (6) Analyzing cases to produce recommendations for reducing maternal mortality;
- ~~(6)~~ (7) Disseminating recommendations to policy makers, health care providers and facilities, and the general public;
- ~~(7)~~ (8) Recommending and promoting preventative strategies and making recommendations for systems changes;
- ~~(8)~~ (9) Protecting the confidentiality of the hospitals and individuals involved in any maternal deaths;
- ~~(9)~~ (10) Examining racial and social disparities in maternal deaths;
- (11) **Investigating and developing recommendations regarding approaches taken in other states or other organizations to reduce or eliminate racial inequities in maternal deaths, including community-driven strategies, health care accessibility, insurance availability, and other barriers to access and delivery of prenatal and postpartum care;**
- ~~(10)~~ (12) Subject to appropriation, providing for voluntary and confidential case reporting of maternal deaths to the appropriate state health agency by family members of the deceased, and other appropriate individuals, for purposes of review by the board;
- ~~(11)~~ (13) Making publicly available the contact information of the board for use in such reporting;
- ~~(12)~~ (14) Conducting outreach to local professional organizations, community organizations, and social services agencies regarding the availability of the review board; ~~and~~
- (15) **Examining and developing recommendations on the adequacy of data collected under this section and if additional categories of data would be informative in the study of maternal deaths in Missouri; and**

~~(13)~~ (16) Ensuring that data collected under this section is made available, as appropriate and practicable, for research purposes, in a manner that protects individually identifiable or potentially identifiable information and that is consistent with state and federal privacy laws.

6. The board may contract with other entities consistent with the duties of the board.

7. (1) Before June 30, 2020, and annually thereafter, the board shall submit to the Director of the Centers for Disease Control and Prevention, the director of the department, the governor, and the general assembly a report on maternal mortality in the state based on data collected through ongoing comprehensive, multidisciplinary reviews of all maternal deaths, and any other projects or efforts funded by the board. The data shall be collected using best practices to reliably determine and include all maternal deaths, regardless of the outcome of the pregnancy and shall include data, findings, and recommendations of the committee, and, as applicable, information on the implementation during such year of any recommendations submitted by the board in a previous year.

Data reported by the board shall be disaggregated by race, ethnicity, language, nationality, age, zip code, the presence or absence of maternity care deserts, and level and timing of prenatal and postnatal care in a manner that protects individually identifiable or potentially identifiable information and that is consistent with state and federal privacy laws.

(2) The report shall be made available to the public on the department's website and the director shall disseminate the report to all health care providers and facilities that provide women's health services in the state.

8. The director of the department, or his or her designee, shall provide the board with the copy of the death certificate and any linked birth or fetal death certificate for any maternal death occurring within the state.

9. Upon request by the department, health care providers, health care facilities, clinics, laboratories, medical examiners, coroners, law enforcement agencies, driver's license bureaus, other state agencies, and facilities licensed by the department shall provide to the department data related to maternal deaths from sources such as medical records, autopsy reports, medical examiner's reports, coroner's reports, law enforcement reports, motor vehicle records, social services records, and other sources as appropriate. Such data requests shall be limited to maternal deaths which have occurred within the previous twenty-four months. No entity shall be held liable for civil damages or be subject to any criminal or disciplinary action when complying in good faith with a request from the department for information under the provisions of this subsection.

10. (1) The board shall protect the privacy and confidentiality of all patients, decedents, providers, hospitals, or any other participants involved in any maternal deaths. In no case shall any individually identifiable health information be provided to the public or submitted to an information clearinghouse.

(2) Nothing in this subsection shall prohibit the board or department from publishing statistical compilations and research reports that:

(a) Are based on confidential information relating to mortality reviews under this section; and

(b) Do not contain identifying information or any other information that could be used to ultimately identify the individuals concerned.

(3) Information, records, reports, statements, notes, memoranda, or other data collected under this section shall not be admissible as evidence in any action of any kind in any court or before any other tribunal, board, agency, or person. Such information, records, reports, notes, memoranda, data obtained by the department or any other person, statements, notes, memoranda, or other data shall not be exhibited nor their contents disclosed in any way, in whole or in part, by any officer or representative of the department or any other person. No person participating in such review shall disclose, in any manner, the information so obtained except in strict conformity with such review project. Such information shall not be subject to disclosure under chapter 610.

(4) All information, records of interviews, written reports, statements, notes, memoranda, or other data obtained by the department, the board, and other persons, agencies, or organizations so authorized by the department under this section shall be confidential.

(5) All proceedings and activities of the board, opinions of members of such board formed as a result of such proceedings and activities, and records obtained, created, or maintained under this section, including records of interviews, written reports, statements, notes, memoranda, or other data obtained by the department or any other person, agency, or organization acting jointly or under contract with the department in connection with the requirements of this section, shall be confidential and shall not be subject to subpoena, discovery, or introduction into evidence in any civil or criminal proceeding; provided, however, that nothing in this section shall be construed to limit or restrict the right to discover or use in any civil or criminal proceeding anything that is available from another source and entirely independent of the board's proceedings.

(6) Members of the board shall not be questioned in any civil or criminal proceeding regarding the information presented in or opinions formed as a result of a meeting or communication of the board; provided, however, that nothing in this section shall be construed to prevent a member of the board from testifying to information obtained independently of the board or which is public information.

11. The department may use grant program funds to support the efforts of the board and may apply for additional federal government and private foundation grants as needed. The department may also accept private, foundation, city, county, or federal moneys to implement the provisions of this section."; and

Further amend the title and enacting clause accordingly.

In which the concurrence of the House is respectfully requested.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed **SS#2 SCS HCS HB 1840** entitled:

An act to repeal section 161.412, RSMo, and to enact in lieu thereof four new sections relating to communications involving persons with disabilities, with a contingent effective date.

In which the concurrence of the House is respectfully requested.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed **SS#2 SCS HCS HBs 3231 & 2531** entitled:

An act to repeal sections 99.918, 99.919, 99.930, 99.933, 99.936, 99.942, 99.948, 99.951, 99.954, 99.957, 99.960, 99.963, 99.965, 99.968, 99.975, and 99.980, RSMo, and to enact in lieu thereof twenty-eight new sections relating to financial incentives for economic development.

In which the concurrence of the House is respectfully requested.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate refuses to concur in **HCS SS SJR 87, as amended**, and requests the House to recede from its position and failing to do so grant the Senate a conference thereon.

BILLS CARRYING REQUEST MESSAGES

HCS SS SJR 87, as amended, relating to sheriffs, was taken up by Representative Cook.

Representative Cook moved that the House refuse to recede from its position on **HCS SS SJR 87, as amended**, and grant the Senate a conference.

Which motion was adopted.

APPOINTMENT OF CONFERENCE COMMITTEES

The Speaker appointed the following Conference Committees to act with like committees from the Senate on the following bills:

HCS SS SJR 87, as amended: Cook, Roberts, Hewkin, Anderson and Butz

HCS SS SCS SBs 835 & 1111, as amended: Perkins, Parker, Roberts, Butz and Johnson

REFERRAL OF HOUSE BILLS

The following House Bills were referred to the Committee indicated:

SS#2 SCS HCS HB 1840 - Fiscal Review

SS SCS HCS HB 2372, as amended - Fiscal Review

SS SCS HCS HB 2508 - Fiscal Review

SS#2 SCS HS HB 2576 - Fiscal Review

SS#2 SCS HCS HBs 3231 & 2531 - Fiscal Review

COMMITTEE REPORTS

Committee on Fiscal Review, Chairman Murphy reporting:

Mr. Speaker: Your Committee on Fiscal Review, to which was referred **SS SCS SJR 95**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (6): Casteel, Cupps, Gragg, Mayhew, Murphy and Pouche

Noes (2): Fogle and Hein

Absent (0)

Committee on Rules - Legislative, Chairman Cupps reporting:

Mr. Speaker: Your Committee on Rules - Legislative, to which was referred **HCS HBs 2762, 2816 & 2402**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (7): Billington, Cupps, Fowler, Pollitt, Pouche, Steinmeyer and West

Noes (1): Ingle

Present (1): Boykin

Absent (3): Boggs, Bosley and Mayhew

Mr. Speaker: Your Committee on Rules - Legislative, to which was referred **HCS SS SB 889**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (8): Billington, Cupps, Fowler, Ingle, Pollitt, Pouche, Steinmeyer and West

Noes (0)

Present (2): Bosley and Boykin

Absent (2): Boggs and Mayhew

Mr. Speaker: Your Committee on Rules - Legislative, to which was referred **HCS SS SCS SB 890**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (9): Billington, Boykin, Cupps, Fowler, Ingle, Pollitt, Pouche, Steinmeyer and West

Noes (0)

Absent (3): Boggs, Bosley and Mayhew

Mr. Speaker: Your Committee on Rules - Legislative, to which was referred **SS#2 SCS SB 1586**, begs leave to report it has examined the same and recommends that it **Do Pass** by the following vote:

Ayes (8): Billington, Bosley, Boykin, Cupps, Fowler, Ingle, Steinmeyer and West

Noes (2): Pollitt and Pouche

Absent (2): Boggs and Mayhew

REFERRAL OF SENATE BILLS

The following Senate Bills were referred to the Committee indicated:

HCS SS SB 889 - Fiscal Review
HCS SS SCS SB 890 - Fiscal Review
SS#2 SCS SB 1586 - Fiscal Review
HCS SS SCS SB 1652 - Fiscal Review

COMMUNICATIONS

May 13, 2026

Joe Engler, Chief Clerk
Missouri House of Representatives
201 W. Capitol Avenue
Jefferson City, MO 65101

Dear Mr. Engler,

Pursuant to Section 105.461, RSMo, I am hereby filing a written report of possible personal interest in legislation on which the House of Representatives may vote during the legislative session.

- I am a retired teacher in Missouri and a member of PSRS.
- I am retired from the US Army and receive a monthly pension.
- I am temporarily on sabbatical as an instructor for school policy, shooter intruder training, and conduct school physical safety assessments.
- I am a Central Committee Chairman for the Cass area in Stone County.

In compliance with Section 105.461, RSMo, please publish this letter in the Journal of the House.

Thank you for your attention to this matter.

Sincerely,

/s/ Burt Whaley
State Representative
District 138

**CONFERENCE COMMITTEE REPORT
ON
HOUSE COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 1020**

The Conference Committee appointed on House Committee Substitute for Senate Bill No. 1020, with House Amendment Nos. 1 and 2, begs leave to report that we, after free and fair discussion of the differences, have agreed to recommend and do recommend to the respective bodies as follows:

1. That the House recede from its position on House Committee Substitute for Senate Bill No. 1020, as amended;
2. That the Senate recede from its position on Senate Bill No. 1020;
3. That the attached Conference Committee Substitute for House Committee Substitute for Senate Bill No. 1020, be Third Read and Finally Passed.

FOR THE SENATE:

/s/ Senator Sandy Crawford
/s/ Senator Mike Bernskoetter
Senator Jill Carter
/s/ Senator Tracy McCreery
/s/ Senator Stephen Webber

FOR THE HOUSE:

/s/ Representative Dave Hinman
Representative Josh Hurlbert
Representative Ann Kelley
/s/ Representative Nick Kimble
/s/ Representative Elizabeth Fuchs

**CONFERENCE COMMITTEE REPORT
ON
HOUSE COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 1408**

The Conference Committee appointed on House Committee Substitute for Senate Bill No. 1408, with House Amendment No. 1 to House Amendment No. 1, House Amendment No. 1, as amended, and House Amendment Nos. 3, 4, 5, 6, and 7, begs leave to report that we, after free and fair discussion of the differences, have agreed to recommend and do recommend to the respective bodies as follows:

1. That the House recede from its position on House Committee Substitute for Senate Bill No. 1408, as amended;
2. That the Senate recede from its position on Senate Bill No. 1408;
3. That the attached Conference Committee Substitute for House Committee Substitute for Senate Bill No. 1408, be Third Read and Finally Passed.

FOR THE SENATE:

/s/ Senator Jamie Burger
/s/ Senator Jason Bean
/s/ Senator Kurtis Gregory
Senator Tracy McCreery
Senator Barbara Washington

FOR THE HOUSE:

/s/ Representative John Voss
/s/ Representative Josh Hurlbert
/s/ Representative Ann Kelley
Representative Mark Boyko
Representative Marlon Anderson

**CONFERENCE COMMITTEE REPORT
ON
SENATE SUBSTITUTE
FOR
SENATE BILL NO. 1421**

The Conference Committee appointed on Senate Substitute for Senate Bill No. 1421, with House Amendment Nos. 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, House Amendment No. 1 to House Amendment No. 18, House Amendment No. 18, as amended, House Amendment No. 19, House Amendment No. 1 to House Amendment No. 20, House Amendment No. 20, as amended, House Amendment Nos. 21, 22, 23, House Amendment Nos. 1 & 2 to House Amendment No. 24, House Amendment No. 24, as amended, House Amendment Nos. 25, 27, 28, 29, 30, 31, House Amendment No. 1 to House Amendment No. 32, House Amendment No. 32, as amended, House Amendment Nos. 33, 34, 35, 36, 38, 39, 40, 41, 42, 43, and 44, begs leave to report that we, after free and fair discussion of the differences, have agreed to recommend and do recommend to the respective bodies as follows:

1. That the House recede from its position on Senate Substitute for Senate Bill No. 1421, as amended;
2. That the Senate recede from its position on Senate Substitute for Senate Bill No. 1421;
3. That the attached Conference Committee Substitute for Senate Substitute for Senate Bill No. 1421, be Third Read and Finally Passed.

FOR THE SENATE:

/s/ Senator Nick Schroer
/s/ Senator David Gregory (15)
/s/ Senator Adam Schnelting
/s/ Senator Barbara Washington
/s/ Senator Brian Williams

FOR THE HOUSE:

/s/ Representative Mike Jones (12)
/s/ Representative Jeff Myers
/s/ Representative Bishop Davidson
/s/ Representative Mark Sharp (37)
Representative Kimberly-Ann Collins

REFERRAL OF CONFERENCE COMMITTEE REPORTS

The following Conference Committee Reports were referred to the Committee indicated:

CCR HCS SB 1020, as amended - Fiscal Review

CCR HCS SB 1408, as amended - Fiscal Review

CCR SS SB 1421, as amended - Fiscal Review

MESSAGES FROM THE SENATE

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate conferees are allowed to exceed the differences on **HCS SS SCS SBs 1066 & 1088, as amended**.

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the President Pro Tem has appointed the following Conference Committee to act with a like committee from the House on **HCS SS SJR 87, as amended**.

Senators: Carter, Bernskoetter, Brown (26), May, Roberts

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate requests the House grant further conference on **HCS SB 1020, as amended**.

BILLS DROPPED FROM INFORMAL CALENDAR

Pursuant to Rule 47, the following bills, having remained on the Informal Calendar for ten legislative days, were laid on the table and dropped from the Calendar: **HB 1881** and **HCS HB 3005**.

The following members' presence was noted: Ealy and Sharp (37).

ADJOURNMENT

On motion of Representative Riley, the House adjourned until 10:00 a.m., Thursday, May 14, 2026.

COMMITTEE HEARINGS

EMERGING ISSUES

Thursday, May 14, 2026, 9:00 AM, House Hearing Room 6.

Executive session will be held: SCS SB 944

Room change.

CORRECTED

FISCAL REVIEW

Thursday, May 14, 2026, 9:30 AM, House Hearing Room 4.

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

Pending referrals.

FISCAL REVIEW

Friday, May 15, 2026, 9:30 AM, House Hearing Room 4.

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

Pending referrals.

LEGISLATIVE REVIEW

Thursday, May 14, 2026, 3:20 PM or upon adjournment (whichever is later),
House Hearing Room 7.

Public hearing will be held: SS SCS SB 1383

Executive session will be held: SS SCS SB 1383

Added public hearing and time change.

AMENDED

RULES - ADMINISTRATIVE

Thursday, May 14, 2026, 9:00 AM, House Hearing Room 4.

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

Pending referrals.

RULES - ADMINISTRATIVE

Friday, May 15, 2026, 9:00 AM, House Hearing Room 4.

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

Pending referrals.

RULES - LEGISLATIVE

Thursday, May 14, 2026, 1:00 PM or upon adjournment (whichever is later),
House Hearing Room 1.

Executive session will be held: HB 1711, HB 1712, HCS HB 1818, HB 2055, HB 2243,
HB 2309, HCS HB 2412, HCS HB 3105, HCS HB 3533, HCS SS SCS SB 890, SS SB 1002,
SS SB 1135, HCS SB 1351, SS SB 1553, HCS SB 1572, SB 1613, HCS SB 945

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

Pending referrals.

Removed HB 2762, SB 889, and SB 1586.

Added SB 945.

AMENDED

HOUSE CALENDAR

SEVENTIETH DAY, THURSDAY, MAY 14, 2026

HOUSE JOINT RESOLUTIONS FOR PERFECTION

HJR 124 - Cook

HCS HJRs 122, 104 & 149 - McGaugh

HJR 130 - Seitz

HOUSE BILLS FOR PERFECTION

HCS HB 3154 - Cook
HCS HB 3314 - Hinman
HCS HB 3157 - Jones (12)
HCS HBs 3532 & 3483 - Pollitt
HCS HB 2254 - Hovis
HB 3220 - Jones (12)
HCS HB 3392 - Haley
HB 3249 - Hruza
HB 3095 - Brown
HCS HB 2269 - Taylor (48)
HCS HB 2234 - Byrnes
HB 2516 - Byrnes
HCS HBs 1941, 2279 & 1681 - Hruza
HB 3003 - Steinmeyer
HCS HBs 2709 & 2671 - Reedy
HCS HB 2713 - Diehl
HB 1834 - Kelley
HB 2164 - Dolan
HB 2945 - Hardwick
HCS HB 1939 - Murphy
HB 1997 - Irwin
HB 1853 - Hewkin
HB 2458 - Dolan
HCS HBs 2115 & 1876 - McGaugh
HB 2830 - Collins
HB 2107 - West
HCS#2 HB 2668 - Keathley
HB 2859 - Matthiesen
HB 1771 - Amato
HB 1759 - McGirl
HCS HBs 3012, 2997 & 3058 - Kelley
HCS HBs 2751, 2831 & 2695 - Perkins
HB 2686 - Knight
HB 1651 - Jordan
HB 2694 - Steinmeyer
HCS HBs 2365, 2490 & 2249 - Schulte
HB 2717 - Diehl
HB 3303 - Williams
HB 2874 - Phelps
HCS HB 2868 - Parker
HCS HB 2195 - Reedy
HCS HBs 2908 & 2990 - Oehlerking
HB 2643 - Stinnett
HCS HBs 2884 & 1655 - Hovis

HB 1802 - Matthiesen
HCS HB 2765 - Justus
HB 2170 - Sassmann
HB 1624 - Sassmann
HCS HBs 1945 & 2570 - Hruza
HB 2468 - Phelps
HCS HB 2902 - Mayhew
HCS HB 2925 - Fowler
HB 2267 - Taylor (48)
HCS HB 2714 - Diehl
HB 1828 - Violet
HCS HB 2034 - Caton
HCS HBs 1850 & 1975 - Hewkin
HCS HBs 2817 & 2961 - Overcast
HB 2162 - Dolan
HCS HBs 3283 & 3306, as amended (Legislative Review 4/21/26) - Brown
HCS HB 3395 - Christ
HB 3230 - Hardwick
HCS HB 2693 - Steinmeyer
HCS HB 2431 - Thompson
HCS HB 1819 - Laubinger
HCS HB 2869 - Jones (12)
HCS HBs 2461, 2457 & 1782 - Amato

HOUSE CONCURRENT RESOLUTIONS FOR THIRD READING

HCR 28 - Murray
HCS HCR 31 - Martin
HCR 29 - Elliott
HCR 52 - Van Schoiack

SENATE JOINT RESOLUTIONS FOR THIRD READING

SS SCS SJR 95 - Wellenkamp

SENATE BILLS FOR THIRD READING

SS SB 913, (Fiscal Review 5/12/26) - Justus
SS SB 1002 - West
HCS SB 1019, (Fiscal Review 5/12/26) - Kalberloh
SS SB 1033, (Fiscal Review 5/12/26) - Diehl
SS SB 1135, (Fiscal Review 5/12/26) - Williams
HCS SS SB 1196, (Fiscal Review 5/12/26), E.C. - Casteel
SS SB 1553, (Fiscal Review 5/12/26) - Casteel
HCS SB 1572 - Hovis
HCS SS SCS SBs 1694 & 1688, (Fiscal Review 5/12/26) - Christ
SS SCS SB 916, (Fiscal Review 5/12/26) - Parker

HCS SS SCS SB 890, (Fiscal Review 5/13/26) - Hausman
HCS SS SCS SB 1652, (Fiscal Review 5/13/26) - Reuter
HCS SS SB 889, (Fiscal Review 5/13/26) - Hausman
SS#2 SCS SB 1586, (Fiscal Review 5/13/26) - Christ
HCS SB 1092 - Peters

SENATE BILLS FOR THIRD READING - INFORMAL

HCS SS#2 SCS SB 1023, E.C. - Cook
SB 1576 - McGaugh
HCS SS SCS SB 1087 - Hardwick
HCS SB 1067, (Fiscal Review 5/7/26) - Keathley

SENATE CONCURRENT RESOLUTIONS FOR THIRD READING

SCS SCR 21 - Veit

HOUSE BILLS WITH SENATE AMENDMENTS

SS SCS HB 1644, as amended (Fiscal Review 5/5/26) - Overcast
SS SCS HCS HB 2508, (Fiscal Review 5/13/26) - Brown
SS#2 SCS HS HB 2576, (Fiscal Review 5/13/26) - Black
SS SCS HCS HB 2372, as amended (Fiscal Review 5/13/26) - Peters
SS#2 SCS HCS HB 1840, (Fiscal Review 5/13/26), E.C. - Gallick
SS#2 SCS HCS HBs 3231 & 2531, (Fiscal Review 5/13/26) - Christ

BILLS CARRYING REQUEST MESSAGES

HCS SB 1020, as amended (request House grant further conference) - Hinman

BILLS IN CONFERENCE

HCS SS SCS SBs 1066 & 1088, as amended (Senate exceeded differences) - Brown
CCR HCS SS SB 975, as amended - Farnan
CCR HCS SS SCS SB 973, as amended - Brown
CCR HCS SB 1408, as amended (Fiscal Review 5/13/26) - Voss
CCR SS SB 1421, with HA 1, HA 2, HA 3, HA 4, HA 5, HA 6, HA 7, HA 9, HA 10, HA 11,
HA 12, HA 13, HA 14, HA 15, HA 16, HA 17, HA 18, HA 18, a.a., HA 19, HA 1 HA 20,
HA 20, a.a., HA 21, HA 22, HA 23, HA 1 HA 24, HA 2 HA 24, HA 24, a.a., HA 25, HA 27, HA
28, HA 29, HA 30, HA 31, HA 1 HA 32, HA 32, a.a., HA 33, HA 34, HA 35, HA 36, HA 38,
HA 39, HA 40, HA 41, HA 42, HA 43 and HA 44 (Senate exceeded differences) (Fiscal Review
5/13/26), E.C. - Jones (12)
HCS SS SCS SBs 835 & 1111, as amended - Roberts
HCS SS SJR 87, as amended - Cook

HOUSE RESOLUTIONS

HR 4661 - Hruza
HCS HR 5380 - Hruza

ACTIONS PURSUANT TO ARTICLE IV, SECTION 27

- CCS SS SCS HCS HB 2 - Deaton
- CCS SCS HCS HB 3 - Deaton
- CCS SCS HCS HB 4 - Deaton
- CCS SCS HCS HB 5 - Deaton
- CCS SS SCS HCS HB 6 - Deaton
- CCS SS SCS HCS HB 7 - Deaton
- CCS SS SCS HCS HB 8 - Deaton
- CCS SS SCS HCS HB 9 - Deaton
- CCS SS SCS HCS HB 10 - Deaton
- CCS SS SCS HCS HB 11 - Deaton
- CCS SS SCS HCS HB 12 - Deaton
- CCS SCS HCS HB 13 - Deaton
- CCS SCS HCS HB 17 - Deaton
- SCS HCS HB 18 - Deaton
- SCS HCS HB 20 - Deaton

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