

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 616
100TH GENERAL ASSEMBLY

3662H.04C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 67.1545, 99.805, 99.810, 99.843, 99.847, 99.848, 135.305, 135.550, 137.1018, 153.030, 205.202, 393.1073, 436.218, 436.224, 436.227, 436.230, 436.236, 436.242, 436.245, 436.248, 436.254, 436.257, 436.260, 436.263, and 436.266, RSMo, and to enact in lieu thereof twenty-eight new sections relating to taxation, with penalty provisions.

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

Section A. Sections 67.1545, 99.805, 99.810, 99.843, 99.847, 99.848, 135.305, 135.550, 137.1018, 153.030, 205.202, 393.1073, 436.218, 436.224, 436.227, 436.230, 436.236, 436.242, 436.245, 436.248, 436.254, 436.257, 436.260, 436.263, and 436.266, RSMo, are repealed and twenty-eight new sections enacted in lieu thereof, to be known as sections 67.1545, 99.805, 99.810, 99.821, 99.843, 99.846, 99.847, 99.848, 135.305, 135.550, 137.123, 137.1018, 153.030, 205.202, 436.218, 436.224, 436.227, 436.230, 436.236, 436.242, 436.245, 436.248, 436.254, 436.260, 436.263, 436.266, and 620.3210, to read as follows:

67.1545. 1. Any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to 144.525, except sales of motor vehicles, trailers, boats or outboard motors and sales to or by public utilities and providers of communications, cable, or video services. Any sales and use tax imposed pursuant to this section may be imposed in increments of one-eighth of one percent, up to a maximum of one percent. Such district sales and use tax may be imposed for any district purpose designated by the district in its ballot of submission to ~~its~~ qualified voters; except that, no resolution adopted pursuant to this section shall become effective unless the board of directors of the district submits to the qualified voters

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

10 of the **municipality in which the district is located**, by mail-in ballot, a proposal to authorize
11 a sales and use tax pursuant to this section. If a majority of the votes cast by the qualified voters
12 on the proposed sales tax are in favor of the sales tax, then the resolution is adopted. If a
13 majority of the votes cast by the qualified voters are opposed to the sales tax, then the resolution
14 is void.

15 2. The ballot shall be substantially in the following form:

16 Shall the _____ (insert name of district) Community Improvement District
17 impose a community improvement districtwide sales and use tax at the maximum
18 rate of _____ (insert amount) for a period of _____ (insert number) years from
19 the date on which such tax is first imposed for the purpose of providing revenue
20 for _____ (insert general description of the purpose)?

21 YES NO

22 If you are in favor of the question, place an "X" in the box opposite "YES". If you
23 are opposed to the question, place an "X" in the box opposite "NO".

24 3. Within ten days after the qualified voters have approved the imposition of the sales
25 and use tax, the district shall, in accordance with section 32.087, notify the director of the
26 department of revenue. The sales and use tax authorized by this section shall become effective
27 on the first day of the second calendar quarter after the director of the department of revenue
28 receives notice of the adoption of such tax.

29 4. The director of the department of revenue shall collect any tax adopted pursuant to this
30 section pursuant to section 32.087.

31 5. In each district in which a sales and use tax is imposed pursuant to this section, every
32 retailer shall add such additional tax imposed by the district to such retailer's sale price, and when
33 so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser
34 to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.

35 6. In order to allow retailers to collect and report the sales and use tax authorized by this
36 section as well as all other sales and use taxes required by law in the simplest and most efficient
37 manner possible, a district may establish appropriate brackets to be used in the district imposing
38 a tax pursuant to this section in lieu of the brackets provided in section 144.285.

39 7. The penalties provided in sections 144.010 to 144.525 shall apply to violations of this
40 section.

41 8. All revenue received by the district from a sales and use tax imposed pursuant to this
42 section which is designated for a specific purpose shall be deposited into a special trust fund and
43 expended solely for such purpose. Upon the expiration of any sales and use tax adopted pursuant
44 to this section, all funds remaining in the special trust fund shall continue to be used solely for
45 the specific purpose designated in the resolution adopted by the qualified voters. Any funds in

46 such special trust fund which are not needed for current expenditures may be invested by the
47 board of directors pursuant to applicable laws relating to the investment of other district funds.

48 9. A district may repeal by resolution any sales and use tax imposed pursuant to this
49 section before the expiration date of such sales and use tax unless the repeal of such sales and
50 use tax will impair the district's ability to repay any liabilities the district has incurred, moneys
51 the district has borrowed or obligation the district has issued to finance any improvements or
52 services rendered for the district.

53 10. Notwithstanding the provisions of chapter 115, an election for a district sales and use
54 tax under this section shall be conducted in accordance with the provisions of this section.

**94.842. 1. The governing body of any home rule city with more than one hundred
2 fifty-five thousand but fewer than two hundred thousand inhabitants may impose a tax on
3 the charges for all sleeping rooms paid by the transient guests of hotels or motels situated
4 in the city, which shall not be more than seven and one-half percent per occupied room per
5 night. Such tax shall not become effective unless the governing body of the city submits a
6 proposal to the voters of the city at a state general, primary, or special election that
7 authorizes the governing body of the city to impose a tax under the provisions of this
8 section and the voters approve such proposal. The tax authorized under this section shall
9 be in addition to the charge for a sleeping room and shall be in addition to any and all taxes
10 imposed by law. The proceeds of such tax shall be used solely for capital investments that
11 can be demonstrated to increase the number of overnight visitors. Such tax shall be stated
12 separately from all other charges and taxes.**

13 **2. The proposal shall be submitted in substantially the following form:**

14 **Shall the City of _____ levy a tax of ___ percent on each sleeping room**
15 **occupied and rented by transient guests of hotels and motels located in the**
16 **city, whose revenue shall be dedicated to capital investments to increase**
17 **tourism?**

18 **YES** **NO**

19
20 **If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**
21 **favor of the proposal, the tax shall become effective on the first day of the calendar quarter**
22 **following the calendar quarter in which the election is held. If a majority of the votes cast**
23 **on the proposal by the qualified voters voting thereon are opposed to the proposal, the**
24 **governing body for the city shall have no power to impose the tax authorized by this section**
25 **unless and until the governing body of the city again submits the proposal to the qualified**
26 **voters of the city and such proposal is approved by a majority of the qualified voters voting**
27 **thereon.**

28 **3. After the approval of a proposal but before the effective date of a tax authorized**
29 **under this section, the city shall adopt one of the following provisions for the collection and**
30 **administration of the tax:**

31 **(1) The city may adopt rules and regulations for the internal collection of such tax**
32 **by the city officers usually responsible for collection and administration of city taxes; or**

33 **(2) The city may enter into an agreement with the director of revenue for the**
34 **purpose of collecting the tax authorized under this section. If a city enters into an**
35 **agreement with the director of revenue for the collection of the tax authorized in this**
36 **section, the director shall perform all functions incident to the administration, collection,**
37 **enforcement, and operation of such tax, and the director of revenue shall collect the**
38 **additional tax authorized under this section. The tax authorized under this section shall**
39 **be collected and reported upon such forms and under such administrative rules and**
40 **regulations as may be prescribed by the director of revenue, and the director of revenue**
41 **may retain up to one percent for cost of collection.**

42 **4. As used in this section, "transient guests" means a person or persons who occupy**
43 **a room or rooms in a hotel, motel, or tourist court for thirty-one days or less during any**
44 **calendar quarter.**

 99.805. As used in sections 99.800 to 99.865, unless the context clearly requires
2 otherwise, the following terms shall mean:

3 (1) "Blighted area", an area which, by reason of the predominance of defective or
4 inadequate street layout, insanitary or unsafe conditions, deterioration of site improvements,
5 ~~[improper subdivision or obsolete platting,]~~ or the existence of conditions which endanger life
6 or property by fire and other causes, or any combination of such factors, retards the provision of
7 housing accommodations or constitutes an economic or social liability or a menace to the public
8 health, safety, ~~[morals,]~~ or welfare in its present condition and use, **and, for areas located in a**
9 **city not within a county, which are located in a census tract that is defined as a low-income**
10 **community under 26 U.S.C. Section 45D(e) or is eligible to be designated as a qualified**
11 **opportunity zone under 26 U.S.C. Section 1400Z;**

12 (2) "Collecting officer", the officer of the municipality responsible for receiving and
13 processing payments in lieu of taxes or economic activity taxes from taxpayers or the department
14 of revenue;

15 (3) "Conservation area", any improved area within the boundaries of a redevelopment
16 area located within the territorial limits of a municipality in which fifty percent or more of the
17 structures in the area have an age of thirty-five years or more. Such an area is not yet a blighted
18 area but is detrimental to the public health, safety, ~~[morals,]~~ or welfare and may become a
19 blighted area because of any one or more of the following factors: dilapidation; obsolescence;

20 deterioration; illegal use of individual structures; presence of structures below minimum code
21 standards; abandonment; excessive vacancies; overcrowding of structures and community
22 facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land
23 coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of
24 community planning. A conservation area shall meet at least three of the factors provided in this
25 subdivision for projects approved on or after December 23, 1997. **For all redevelopment plans
26 and projects approved on or after January 1, 2022, in retail areas, a conservation area shall
27 meet the dilapidation factor as one of the three factors required under this subdivision;**

28 (4) "Economic activity taxes", the total additional revenue from taxes which are imposed
29 by a municipality and other taxing districts, and which are generated by economic activities
30 within a redevelopment area over the amount of such taxes generated by economic activities
31 within such redevelopment area in the calendar year prior to the adoption of the ordinance
32 designating such a redevelopment area, while tax increment financing remains in effect, but
33 excluding personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by
34 transient guests of hotels and motels, licenses, fees or special assessments. For redevelopment
35 projects or redevelopment plans approved after December 23, 1997, if a retail establishment
36 relocates within one year from one facility to another facility within the same county and the
37 governing body of the municipality finds that the relocation is a direct beneficiary of tax
38 increment financing, then for purposes of this definition, the economic activity taxes generated
39 by the retail establishment shall equal the total additional revenues from economic activity taxes
40 which are imposed by a municipality or other taxing district over the amount of economic
41 activity taxes generated by the retail establishment in the calendar year prior to its relocation to
42 the redevelopment area;

43 (5) "Economic development area", any area or portion of an area located within the
44 territorial limits of a municipality, which does not meet the requirements of subdivisions (1) and
45 (3) of this section, and in which the governing body of the municipality finds that redevelopment
46 will not be solely used for development of commercial businesses which unfairly compete in the
47 local economy and is in the public interest because it will:

48 (a) Discourage commerce, industry or manufacturing from moving their operations to
49 another state; or

50 (b) Result in increased employment in the municipality; or

51 (c) Result in preservation or enhancement of the tax base of the municipality;

52 (6) "Gambling establishment", an excursion gambling boat as defined in section 313.800
53 and any related business facility including any real property improvements which are directly and
54 solely related to such business facility, whose sole purpose is to provide goods or services to an
55 excursion gambling boat and whose majority ownership interest is held by a person licensed to

56 conduct gambling games on an excursion gambling boat or licensed to operate an excursion
57 gambling boat as provided in sections 313.800 to 313.850. This subdivision shall be applicable
58 only to a redevelopment area designated by ordinance adopted after December 23, 1997;

59 (7) "Greenfield area", any vacant, unimproved, or agricultural property that is located
60 wholly outside the incorporated limits of a city, town, or village, or that is substantially
61 surrounded by contiguous properties with agricultural zoning classifications or uses unless said
62 property was annexed into the incorporated limits of a city, town, or village ten years prior to the
63 adoption of the ordinance approving the redevelopment plan for such greenfield area;

64 (8) "Municipality", a city, village, or incorporated town or any county of this state. For
65 redevelopment areas or projects approved on or after December 23, 1997, municipality applies
66 only to cities, villages, incorporated towns or counties established for at least one year prior to
67 such date;

68 (9) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences
69 of indebtedness issued by a municipality to carry out a redevelopment project or to refund
70 outstanding obligations;

71 (10) "Ordinance", an ordinance enacted by the governing body of a city, town, or village
72 or a county or an order of the governing body of a county whose governing body is not
73 authorized to enact ordinances;

74 (11) "Payment in lieu of taxes", those estimated revenues from real property in the area
75 selected for a redevelopment project, which revenues according to the redevelopment project or
76 plan are to be used for a private use, which taxing districts would have received had a
77 municipality not adopted tax increment allocation financing, and which would result from levies
78 made after the time of the adoption of tax increment allocation financing during the time the
79 current equalized value of real property in the area selected for the redevelopment project
80 exceeds the total initial equalized value of real property in such area until the designation is
81 terminated pursuant to subsection 2 of section 99.850;

82 (12) **"Port infrastructure project", docks and associated equipment, cargo and**
83 **passenger terminals, storage warehouses, or any other similar infrastructure directly**
84 **related to port facilities located in a port district created pursuant to the provisions of**
85 **chapter 68 and located within one-half of one mile of a navigable waterway;**

86 [~~12~~] (13) "Redevelopment area", an area designated by a municipality, in respect to
87 which the municipality has made a finding that there exist conditions which cause the area to be
88 classified as a blighted area, a conservation area, an economic development area, an enterprise
89 zone pursuant to sections 135.200 to 135.256, or a combination thereof, which area includes only
90 those parcels of real property directly and substantially benefitted by the proposed redevelopment
91 project;

92 ~~[(13)]~~ **(14)** "Redevelopment plan", the comprehensive program of a municipality for
93 redevelopment intended by the payment of redevelopment costs to reduce or eliminate those
94 conditions, the existence of which qualified the redevelopment area as a blighted area,
95 conservation area, economic development area, or combination thereof, and to thereby enhance
96 the tax bases of the taxing districts which extend into the redevelopment area. Each
97 redevelopment plan shall conform to the requirements of section 99.810;

98 ~~[(14)]~~ **(15)** "Redevelopment project", any development project within a redevelopment
99 area in furtherance of the objectives of the redevelopment plan; any such redevelopment project
100 shall include a legal description of the area selected for the redevelopment project;

101 ~~[(15)]~~ **(16)** "Redevelopment project costs" include the sum total of all reasonable or
102 necessary costs incurred or estimated to be incurred, and any such costs incidental to a
103 redevelopment plan or redevelopment project, as applicable. Such costs include, but are not
104 limited to, the following:

105 (a) Costs of studies, surveys, plans, and specifications;

106 (b) Professional service costs, including, but not limited to, architectural, engineering,
107 legal, marketing, financial, planning or special services. Except the reasonable costs incurred
108 by the commission established in section 99.820 for the administration of sections 99.800 to
109 99.865, such costs shall be allowed only as an initial expense which, to be recoverable, shall be
110 included in the costs of a redevelopment plan or project;

111 (c) Property assembly costs, including, but not limited to:

112 a. Acquisition of land and other property, real or personal, or rights or interests therein;

113 b. Demolition of buildings; and

114 c. The clearing and grading of land;

115 (d) Costs of rehabilitation, reconstruction, or repair or remodeling of existing buildings
116 and fixtures;

117 (e) Initial costs for an economic development area;

118 (f) Costs of construction of public works or improvements;

119 (g) Financing costs, including, but not limited to, all necessary and incidental expenses
120 related to the issuance of obligations, and which may include payment of interest on any
121 obligations issued pursuant to sections 99.800 to 99.865 accruing during the estimated period
122 of construction of any redevelopment project for which such obligations are issued and for not
123 more than eighteen months thereafter, and including reasonable reserves related thereto;

124 (h) All or a portion of a taxing district's capital costs resulting from the redevelopment
125 project necessarily incurred or to be incurred in furtherance of the objectives of the
126 redevelopment plan and project, to the extent the municipality by written agreement accepts and
127 approves such costs;

128 (i) Relocation costs to the extent that a municipality determines that relocation costs shall
129 be paid or are required to be paid by federal or state law;

130 (j) Payments in lieu of taxes;

131 **(17) "Retail area", a proposed redevelopment area for which most of the projected**
132 **tax increment financing revenue will be generated from retail businesses, which shall be**
133 **businesses that primarily sell or offer to sell goods to a buyer primarily for the buyer's**
134 **personal, family, or household use and not primarily for business, commercial, or**
135 **agricultural use;**

136 **(18) "Retail infrastructure projects", highways, roads, streets, bridges, sewers,**
137 **traffic control systems and devices, water distribution and supply systems, curbing,**
138 **sidewalks, storm water and drainage systems, or any other similar public improvements,**
139 **but in no case shall retail infrastructure projects include private structures;**

140 ~~[(16)]~~ **(19)** "Special allocation fund", the fund of a municipality or its commission which
141 contains at least two separate segregated accounts for each redevelopment plan, maintained by
142 the treasurer of the municipality or the treasurer of the commission into which payments in lieu
143 of taxes are deposited in one account, and economic activity taxes and other revenues are
144 deposited in the other account;

145 ~~[(17)]~~ **(20)** "Taxing districts", any political subdivision of this state having the power to
146 levy taxes;

147 ~~[(18)]~~ **(21)** "Taxing districts' capital costs", those costs of taxing districts for capital
148 improvements that are found by the municipal governing bodies to be necessary and to directly
149 result from the redevelopment project; and

150 ~~[(19)]~~ **(22)** "Vacant land", any parcel or combination of parcels of real property not used
151 for industrial, commercial, or residential buildings.

99.810. 1. Each redevelopment plan shall set forth in writing a general description of
2 the program to be undertaken to accomplish the objectives and shall include, but need not be
3 limited to, the estimated redevelopment project costs, the anticipated sources of funds to pay the
4 costs, evidence of the commitments to finance the project costs, the anticipated type and term
5 of the sources of funds to pay costs, the anticipated type and terms of the obligations to be issued,
6 the most recent equalized assessed valuation of the property within the redevelopment area
7 which is to be subjected to payments in lieu of taxes and economic activity taxes pursuant to
8 section 99.845, an estimate as to the equalized assessed valuation after redevelopment, and the
9 general land uses to apply in the redevelopment area. No redevelopment plan shall be adopted
10 by a municipality without findings that:

11 (1) The redevelopment area on the whole is a blighted area, a conservation area, or an
12 economic development area, and has not been subject to growth and development through

13 investment by private enterprise and would not reasonably be anticipated to be developed
14 without the adoption of tax increment financing. Such a finding shall include, but not be limited
15 to, **a study conducted by a party other than the proponent of a redevelopment plan, which**
16 **includes** a detailed description of the factors that qualify the redevelopment area or project
17 pursuant to this subdivision and an affidavit, signed by the developer or developers and
18 submitted with the redevelopment plan, attesting that the provisions of this subdivision have
19 been met;

20 (2) The redevelopment plan conforms to the comprehensive plan for the development
21 of the municipality as a whole;

22 (3) The estimated dates, which shall not be more than twenty-three years from the
23 adoption of the ordinance approving a redevelopment project within a redevelopment area, of
24 completion of any redevelopment project and retirement of obligations incurred to finance
25 redevelopment project costs have been stated, provided that no ordinance approving a
26 redevelopment project shall be adopted later than ten years from the adoption of the ordinance
27 approving the redevelopment plan under which such project is authorized and provided that no
28 property for a redevelopment project shall be acquired by eminent domain later than five years
29 from the adoption of the ordinance approving such redevelopment project;

30 (4) A plan has been developed for relocation assistance for businesses and residences;

31 (5) A cost-benefit analysis showing the economic impact of the plan on each taxing
32 district which is at least partially within the boundaries of the redevelopment area. The analysis
33 shall show the impact on the economy if the project is not built, and is built pursuant to the
34 redevelopment plan under consideration. The cost-benefit analysis shall include a fiscal impact
35 study on every affected political subdivision, and sufficient information from the developer for
36 the commission established in section 99.820 to evaluate whether the project as proposed is
37 financially feasible;

38 (6) A finding that the plan does not include the initial development or redevelopment of
39 any gambling establishment, provided however, that this subdivision shall be applicable only to
40 a redevelopment plan adopted for a redevelopment area designated by ordinance after December
41 23, 1997.

42 **2. Tax increment allocation financing shall not be adopted under sections 99.800**
43 **to 99.865 in a retail area unless such financing is exclusively utilized to fund retail**
44 **infrastructure projects or unless such area is a blighted area or conservation area. The**
45 **provisions of this subsection shall not apply to any tax increment allocation financing**
46 **project or plan approved before August 28, 2020, nor to any amendment to tax increment**
47 **allocation financing projects and plans where such projects or plans were originally**
48 **approved before August 28, 2020, provided that such an amendment does not add**

49 **buildings of new construction in excess of twenty-five percent of the scope of the original**
50 **redevelopment agreement.**

51 **3.** By the last day of February each year, each commission shall report to the director of
52 economic development the name, address, phone number and primary line of business of any
53 business which relocates to the district. The director of the department of economic development
54 shall compile and report the same to the governor, the speaker of the house and the president pro
55 tempore of the senate on the last day of April each year.

99.821. Notwithstanding any provision of sections 99.800 to 99.865 to the contrary,
2 **redevelopment plans approved or amended after December 31, 2020, by a city not within**
3 **a county may provide for the deposit of up to ten percent of the tax increment financing**
4 **revenues generated pursuant to section 99.845 into a strategic infrastructure for economic**
5 **growth fund established by such city in lieu of deposit into the special allocation fund.**
6 **Moneys deposited into the strategic infrastructure for economic growth fund pursuant to**
7 **this section may be expended by the city establishing such fund for the purpose of funding**
8 **capital investments in public infrastructure that the governing body of such city has**
9 **determined to be in a census tract that is defined as a low-income community under 26**
10 **U.S.C. Section 45D(e) or is eligible to be designated as a qualified opportunity zone under**
11 **26 U.S.C. Section 1400Z-1.**

99.843. Notwithstanding the provisions of sections 99.800 to 99.865 to the contrary, no
2 new tax increment financing project shall be authorized in any greenfield area, as such term is
3 defined in section 99.805 [~~that is located within a city not within a county or any county subject~~
4 ~~to the authority of the East-West Gateway Council of Governments. Municipalities not subject~~
5 ~~to the authority of the East-West Gateway Council of Governments may authorize tax increment~~
6 ~~finance projects in greenfield areas].~~

99.846. For the purposes of section 99.845, a school board may vote to exclude the
2 **school district's operating levy for school purposes from the definition of "levies upon**
3 **taxable real property in such redevelopment project by taxing districts" as used in**
4 **subsection 1 of section 99.845. Before the school board may vote on the matter, the**
5 **question shall be placed on the agenda at two consecutive meetings of the school board, and**
6 **public comments on the matter shall be allowed at both meetings. The school board may**
7 **then vote upon the matter. If at least a two-thirds majority of the school board votes in**
8 **favor of removing the operating levy from the definition, the definition shall not include**
9 **the district's operating levy for school purposes.**

99.847. 1. Notwithstanding the provisions of sections 99.800 to 99.865 to the contrary,
2 no new tax increment financing project shall be authorized in any area which is within an area
3 designated as flood plain by the Federal Emergency Management Agency [~~and which is located~~

4 ~~in or partly within a county with a charter form of government with greater than two hundred~~
5 ~~fifty thousand inhabitants but fewer than three hundred thousand inhabitants, unless the~~
6 ~~redevelopment area actually abuts a river or a major waterway and is substantially surrounded~~
7 ~~by contiguous properties with residential, industrial, or commercial zoning classifications]~~ **unless**
8 **such project is located in:**

9 (1) **A county with a charter form of government and with more than six hundred**
10 **thousand but fewer than seven hundred thousand inhabitants;**

11 (2) **A county of the first classification with more than two hundred thousand but**
12 **fewer than two hundred sixty thousand inhabitants;**

13 (3) **A county of the first classification with more than eighty-three thousand but**
14 **fewer than ninety-two thousand inhabitants and with a city of the fourth classification with**
15 **more than four thousand five hundred but fewer than five thousand inhabitants as the**
16 **county seat;**

17 (4) **A home rule city with more than seventy-one thousand but fewer than seventy-**
18 **nine thousand inhabitants;**

19 (5) **A home rule city with more than one hundred fifty-five thousand but fewer than**
20 **two hundred thousand inhabitants;**

21 (6) **A port district created under the provisions of chapter 68, provided that such**
22 **financing is exclusively utilized to fund a port infrastructure project that is approved by**
23 **the port authority; or**

24 (7) **A levee district created pursuant to chapter 245 or a drainage district created**
25 **pursuant to chapters 242 or 243 prior to August 28, 2020.**

26 2. This ~~[subsection]~~ **section** shall not apply to tax increment financing projects or
27 districts approved prior to ~~[July 1, 2003,]~~ **June 30, 2021**, and shall allow ~~[the aforementioned]~~
28 **such** tax increment financing projects to modify, amend or expand such projects including
29 redevelopment project costs by not more than forty percent of such project original projected cost
30 ~~[including redevelopment project costs]~~ as such projects including redevelopment project costs
31 as such projects redevelopment projects ~~[including redevelopment project costs existed as of~~
32 ~~June 30, 2003, and shall allow the aforementioned tax increment financing district to modify,~~
33 ~~amend or expand such districts by not more than five percent as such districts existed as of June~~
34 ~~30, 2003].~~

35 3. **The provisions of subsections 1 and 2 of this section notwithstanding, no new tax**
36 **increment financing project shall be authorized in any area which is within an area**
37 **designated as flood plain by the Federal Emergency Management Agency and which is**
38 **located in or partly within a county with a charter form of government and with more than**
39 **three hundred thousand but fewer than four hundred fifty thousand inhabitants, unless**

40 **the redevelopment area actually abuts a river or a major waterway and is substantially**
41 **surrounded by contiguous properties with residential, industrial, or commercial zoning**
42 **classifications.**

99.848. 1. **(1)** Notwithstanding subsection 1 of section 99.845, any ~~[district or county]~~
2 **ambulance district board operating under chapter 190, any fire protection district board**
3 **operating under chapter 321, or any governing body operating a 911 center providing**
4 **dispatch services under chapter 190 or chapter 321** imposing a property tax for the purposes
5 of providing emergency services pursuant to chapter 190 or 321 shall be entitled to
6 reimbursement from the special allocation fund in the amount of at least fifty percent but not
7 more than one hundred percent of the district's **or 911 center's** tax increment. This ~~[section]~~
8 **subsection** shall not apply to tax increment financing projects or ~~[districts]~~ **redevelopment**
9 **areas** approved prior to August 28, 2004.

10 ~~[2.]~~ **(2)** Beginning August 28, 2018, an ambulance district board operating under chapter
11 190, a fire protection district board operating under chapter 321, or the governing body of a
12 county operating a 911 center providing emergency or dispatch services under chapter 190 or 321
13 **imposing a property tax for the purpose of providing emergency services pursuant to**
14 **chapter 190 or 321** shall annually set the reimbursement rate under **this** subsection ~~[1 of this~~
15 ~~section]~~ prior to ~~[the time the assessment is paid into the special allocation fund]~~ **November**
16 **thirtieth preceding the calendar year for which the annual reimbursement is being set.** If
17 the redevelopment plan, area, or project is amended by ordinance or by other means after August
18 28, 2018, the ambulance or fire protection district board or the governing body of a county
19 operating a 911 center providing emergency or dispatch services under chapter 190 or 321 shall
20 have the right to recalculate the reimbursement rate under this ~~[section]~~ **subdivision.**

21 **2. (1)** Notwithstanding subsection 1 of section 99.845, any ambulance district board
22 **operating under chapter 190, any fire protection district operating under chapter 321, or**
23 **any governing body operating a 911 center imposing an economic activities tax for the**
24 **purposes of providing emergency services pursuant to chapter 190 or 321 shall be entitled**
25 **to reimbursement from the special allocation fund in the amount of at least fifty percent**
26 **but not more than one hundred percent of the district's or 911 center's tax increment. This**
27 **subsection shall not apply to tax increment financing projects or redevelopment areas**
28 **approved prior to August 28, 2020.**

29 **(2)** Beginning August 28, 2020, any ambulance district board operating under
30 **chapter 190, any fire protection district operating under chapter 321, or any governing**
31 **body operating a 911 center providing dispatch services under chapter 190 or chapter 321**
32 **shall annually set the reimbursement rate under this subsection prior to November**
33 **thirtieth preceding the calendar year for which the annual reimbursement is being set.**

34 **If the redevelopment plan, area, or project is amended by ordinance or by other means**
 35 **after August 28, 2020, the ambulance or fire protection district board or the governing**
 36 **body of a county operating a 911 center providing emergency or dispatch services under**
 37 **chapter 190 or 321 shall have the right to recalculate the reimbursement rate under this**
 38 **subdivision.**

135.305. A Missouri wood energy producer shall be eligible for a tax credit on taxes
 2 otherwise due under chapter 143, except sections 143.191 to 143.261, as a production incentive
 3 to produce processed wood products in a qualified wood-producing facility using Missouri forest
 4 product residue. The tax credit to the wood energy producer shall be five dollars per ton of
 5 processed material. The credit may be claimed for a period of five years and is to be a tax credit
 6 against the tax otherwise due. No new tax credits, provided for under sections 135.300 to
 7 135.311, shall be authorized after June 30, [2020] **2026**. In no event shall the aggregate amount
 8 of all tax credits allowed under sections 135.300 to 135.311 exceed six million dollars in any
 9 given fiscal year. There shall be no tax credits authorized under sections 135.300 to 135.311
 10 unless an appropriation is made for such tax credits.

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

- 2 (1) "Contribution", a donation of cash, stock, bonds or other marketable securities, or
 3 real property;
- 4 (2) **"Rape crisis center", a community-based nonprofit rape crisis center, as defined**
 5 **in section 455.003, located in this state and that provides the twenty-four hour core services**
 6 **of hospital advocacy and crisis hotline support to survivors of rape and sexual assault;**
- 7 (3) "Shelter for victims of domestic violence", a facility located in this state which meets
 8 the definition of a shelter for victims of domestic violence pursuant to section 455.200 and which
 9 meets the requirements of section 455.220, **or a nonprofit organization established and**
 10 **operating exclusively for the purpose of supporting a shelter for victims of domestic**
 11 **violence operated by the state or one of its political subdivisions;**
- 12 [~~3~~] (4) "State tax liability", in the case of a business taxpayer, any liability incurred by
 13 such taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter
 14 153, exclusive of the provisions relating to the withholding of tax as provided for in sections
 15 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability
 16 incurred by such taxpayer pursuant to the provisions of chapter 143;
- 17 [~~4~~] (5) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in
 18 an S corporation doing business in the state of Missouri and subject to the state income tax
 19 imposed by the provisions of chapter 143, or a corporation subject to the annual corporation
 20 franchise tax imposed by the provisions of chapter 147, including any charitable organization
 21 which is exempt from federal income tax and whose Missouri unrelated business taxable income,

22 if any, would be subject to the state income tax imposed under chapter 143, or an insurance
23 company paying an annual tax on its gross premium receipts in this state, or other financial
24 institution paying taxes to the state of Missouri or any political subdivision of this state pursuant
25 to the provisions of chapter 148, or an express company which pays an annual tax on its gross
26 receipts in this state pursuant to chapter 153, or an individual subject to the state income tax
27 imposed by the provisions of chapter 143.

28 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax
29 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a shelter
30 for victims of domestic violence **or rape crisis center for all fiscal years ending on or before**
31 **June 30, 2021, and seventy percent of the amount such taxpayer contributed to a shelter**
32 **for victims of domestic violence or rape crisis center for all fiscal years beginning on or**
33 **after July 1, 2021.**

34 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's
35 state tax liability for the taxable year that the credit is claimed, and such taxpayer shall not be
36 allowed to claim a tax credit in excess of fifty thousand dollars per taxable year. However, any
37 tax credit that cannot be claimed in the taxable year the contribution was made may be carried
38 over to the next four succeeding taxable years until the full credit has been claimed.

39 4. Except for any excess credit which is carried over pursuant to subsection 3 of this
40 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such
41 taxpayer's contribution or contributions to a shelter or shelters for victims of domestic violence
42 **or rape crisis center** in such taxpayer's taxable year has a value of at least one hundred dollars.

43 5. The director of the department of social services shall determine, at least annually,
44 which facilities in this state may be classified as shelters for victims of domestic violence **and**
45 **rape crisis centers**. The director of the department of social services may require of a facility
46 seeking to be classified as a shelter for victims of domestic violence **or rape crisis center**
47 whatever information is reasonably necessary to make such a determination. The director of the
48 department of social services shall classify a facility as a shelter for victims of domestic violence
49 **or rape crisis center** if such facility meets the definition set forth in subsection 1 of this section.

50 6. The director of the department of social services shall establish a procedure by which
51 a taxpayer can determine if a facility has been classified as a shelter for victims of domestic
52 violence **or rape crisis center**, and by which such taxpayer can then contribute to such shelter
53 for victims of domestic violence **or rape crisis center** and claim a tax credit. Shelters for
54 victims of domestic violence **and rape crisis centers** shall be permitted to decline a contribution
55 from a taxpayer. The cumulative amount of tax credits which may be claimed by all the
56 taxpayers contributing to shelters for victims of domestic violence **and rape crisis centers** in
57 any one fiscal year shall not exceed two million dollars **for all fiscal years ending on or before**

58 **June 30, 2021. For all fiscal years beginning on or after July 1, 2021, the cumulative**
59 **amount of tax credits which may be claimed by all the taxpayers contributing to shelters**
60 **for victims of domestic violence and rape crisis centers in any one fiscal year shall not**
61 **exceed four million dollars.**

62 7. **For all fiscal years ending on or before June 30, 2021,** the director of the
63 department of social services shall establish a procedure by which, from the beginning of the
64 fiscal year until some point in time later in the fiscal year to be determined by the director of the
65 department of social services, the cumulative amount of tax credits are equally apportioned
66 among all facilities classified as shelters for victims of domestic violence **and rape crisis**
67 **centers.** If a shelter for victims of domestic violence **or rape crisis center** fails to use all, or
68 some percentage to be determined by the director of the department of social services, of its
69 apportioned tax credits during this predetermined period of time, the director of the department
70 of social services may reapportion these unused tax credits to those shelters for victims of
71 domestic violence **and rape crisis centers** that have used all, or some percentage to be
72 determined by the director of the department of social services, of their apportioned tax credits
73 during this predetermined period of time. The director of the department of social services may
74 establish more than one period of time and reapportion more than once during each fiscal year.
75 To the maximum extent possible, the director of the department of social services shall establish
76 the procedure described in this subsection in such a manner as to ensure that taxpayers can claim
77 all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

78 8. This section shall become effective January 1, 2000, and shall apply to all tax years
79 after December 31, 1999.

137.123. Beginning January 1, 2021, for purposes of assessing all real property,
2 **excluding land, or tangible personal property associated with a project that uses wind**
3 **energy directly to generate electricity, the following depreciation tables shall be used to**
4 **determine the true value in money of such property. The first year shown in the table shall**
5 **be the year immediately following the year of construction of the property. The original**
6 **costs shall reflect either:**

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

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

11

12 **For purposes of this section, and to estimate the value of all real property, excluding land,**
13 **or tangible personal property associated with a project that uses wind energy directly to**
14 **generate electricity, each assessor shall apply the percentage shown to the original cost for**

15 **the first year following the year of construction of the property, and the percentage shown**
 16 **for each succeeding year shall be the percentage of the original cost used for January first**
 17 **of the respective succeeding year as follows:**

18

19	Year	Percentage
20	1	40%
21	2	40%
22	3	37%
23	4	37%
24	5	35%

25

26 **Any real property, excluding land, or tangible personal property associated with a project**
 27 **that uses wind energy directly to generate electricity shall continue in subsequent years to**
 28 **have the depreciation percentage last listed in the appropriate column in the table.**

137.1018. 1. The commission shall ascertain the statewide average rate of property taxes
 2 levied the preceding year, based upon the total assessed valuation of the railroad and street
 3 railway companies and the total property taxes levied upon the railroad and street railway
 4 companies. It shall determine total property taxes levied from reports prescribed by the
 5 commission from the railroad and street railway companies. Total taxes levied shall not include
 6 revenues from the surtax on subclass three real property.

7 2. The commission shall report its determination of average property tax rate for the
 8 preceding year, together with the taxable distributable assessed valuation of each freight line
 9 company for the current year to the director no later than October first of each year.

10 3. Taxes on property of such freight line companies shall be collected at the state level
 11 by the director on behalf of the counties and other local public taxing entities and shall be
 12 distributed in accordance with sections 137.1021 and 137.1024. The director shall tax such
 13 property based upon the distributable assessed valuation attributable to Missouri of each freight
 14 line company, using the average tax rate for the preceding year of the railroad and street railway
 15 companies certified by the commission. Such tax shall be due and payable on or before
 16 December thirty-first of the year levied and, if it becomes delinquent, shall be subject to a penalty
 17 equal to that specified in section 140.100.

18 4. (1) As used in this subsection, the following terms mean:

19 (a) "Eligible expenses", expenses incurred in this state to manufacture, maintain, or
 20 improve a freight line company's qualified rolling stock;

21 (b) "Qualified rolling stock", any freight, stock, refrigerator, or other railcars subject to
 22 the tax levied under this section.

23 (2) For all taxable years beginning on or after January 1, 2009, a freight line company
24 shall, subject to appropriation, be allowed a credit against the tax levied under this section for
25 the applicable tax year. The tax credit amount shall be equal to the amount of eligible expenses
26 incurred during the calendar year immediately preceding the tax year for which the credit under
27 this section is claimed. The amount of the tax credit issued shall not exceed the freight line
28 company's liability for the tax levied under this section for the tax year for which the credit is
29 claimed.

30 (3) A freight line company may apply for the credit by submitting to the commission an
31 application in the form prescribed by the state tax commission.

32 (4) Subject to appropriation, the state shall reimburse, on an annual basis, any political
33 subdivision of this state for any decrease in revenue due to the provisions of this subsection.

34 5. Pursuant to section 23.253 of the Missouri sunset act:

35 (1) The program authorized under this section shall expire on August 28, ~~2020~~ **2026**;
36 and

37 (2) This section shall terminate on September 1, ~~2021~~ **2027**.

153.030. 1. All bridges over streams dividing this state from any other state owned,
2 used, leased or otherwise controlled by any person, corporation, railroad company or joint stock
3 company, and all bridges across or over navigable streams within this state, where the charge is
4 made for crossing the same, which are now constructed, which are in the course of construction,
5 or which shall hereafter be constructed, and all property, real and tangible personal, owned, used,
6 leased or otherwise controlled by telegraph, telephone, electric power and light companies,
7 electric transmission lines, pipeline companies and express companies shall be subject to
8 taxation for state, county, municipal and other local purposes to the same extent as the property
9 of private persons.

10 2. And taxes levied thereon shall be levied and collected in the manner as is now or may
11 hereafter be provided by law for the taxation of railroad property in this state, and county
12 commissions, county boards of equalization and the state tax commission are hereby required
13 to perform the same duties and are given the same powers, including punitive powers, in
14 assessing, equalizing and adjusting the taxes on the property set forth in this section as the county
15 commissions and boards of equalization and state tax commission have or may hereafter be
16 empowered with, in assessing, equalizing, and adjusting the taxes on railroad property; and an
17 authorized officer of any such bridge, telegraph, telephone, electric power and light companies,
18 electric transmission lines, pipeline companies, or express company or the owner of any such toll
19 bridge, is hereby required to render reports of the property of such bridge, telegraph, telephone,
20 electric power and light companies, electric transmission lines, pipeline companies, or express

21 companies in like manner as the authorized officer of the railroad company is now or may
22 hereafter be required to render for the taxation of railroad property.

23 3. On or before the fifteenth day of April in the year 1946 and each year thereafter an
24 authorized officer of each such company shall furnish the state tax commission and county clerks
25 a report, duly subscribed and sworn to by such authorized officer, which is like in nature and
26 purpose to the reports required of railroads under chapter 151 showing the full amount of all real
27 and tangible personal property owned, used, leased or otherwise controlled by each such
28 company on January first of the year in which the report is due.

29 4. If any telephone company assessed pursuant to chapter 153 has a microwave relay
30 station or stations in a county in which it has no wire mileage but has wire mileage in another
31 county, then, for purposes of apportioning the assessed value of the distributable property of such
32 companies, the straight line distance between such microwave relay stations shall constitute
33 miles of wire. In the event that any public utility company assessed pursuant to this chapter has
34 no distributable property which physically traverses the counties in which it operates, then the
35 assessed value of the distributable property of such company shall be apportioned to the physical
36 location of the distributable property.

37 5. (1) Notwithstanding any provision of law to the contrary, beginning January 1, 2019,
38 a telephone company shall make a one-time election within the tax year to be assessed:

39 (a) Using the methodology for property tax purposes as provided under this section; or

40 (b) Using the methodology for property tax purposes as provided under this section for
41 property consisting of land and buildings and be assessed for all other property exclusively using
42 the methodology utilized under section 137.122.

43

44 If a telephone company begins operations, including a merger of multiple telephone companies,
45 after August 28, 2018, it shall make its one-time election to be assessed using the methodology
46 for property tax purposes as described under paragraph (b) of subdivision (1) of this subsection
47 within the year in which the telephone company begins its operations. A telephone company that
48 fails to make a timely election shall be deemed to have elected to be assessed using the
49 methodology for property tax purposes as provided under subsections 1 to 4 of this section.

50 (2) The provisions of this subsection shall not be construed to change the original
51 assessment jurisdiction of the state tax commission.

52 (3) Nothing in subdivision (1) of this subsection shall be construed as applying to any
53 other utility.

54 (4) (a) The provisions of this subdivision shall ensure that school districts may avoid
55 any fiscal impact as a result of a telephone company being assessed under the provisions of
56 paragraph (b) of subdivision (1) of this subsection. If a school district's current operating levy

57 is below the greater of its most recent voter-approved tax rate or the most recent voter-approved
58 tax rate as adjusted under subdivision (2) of subsection 5 of section 137.073, it shall comply with
59 section 137.073.

60 (b) Beginning January 1, 2019, any school district currently operating at a tax rate equal
61 to the greater of the most recent voter-approved tax rate or the most recent voter-approved tax
62 rate as adjusted under subdivision (2) of subsection 5 of section 137.073 that receives less tax
63 revenue from a specific telephone company under this subsection, on or before January thirty-
64 first of the year following the tax year in which the school district received less revenue from a
65 specific telephone company, may by resolution of the school board impose a fee, as determined
66 under this subsection, in order to obtain such revenue. The resolution shall include all facts that
67 support the imposition of the fee. If the school district receives voter approval to raise its tax
68 rate, the district shall no longer impose the fee authorized in this paragraph.

69 (c) Any fee imposed under paragraph (b) of this subdivision shall be determined by
70 taking the difference between the tax revenue the telephone company paid in the tax year in
71 question and the tax revenue the telephone company would have paid in such year had it not
72 made an election under subdivision (1) of this subsection, which shall be calculated by taking
73 the telephone company valuations in the tax year in question, as determined by the state tax
74 commission under paragraph (d) of this subdivision, and applying such valuations to the
75 apportionment process in subsection 2 of section 151.150. The school district shall issue a
76 billing, as provided in this subdivision, to any such telephone company. A telephone company
77 shall have forty-five days after receipt of a billing to remit its payment of its portion of the fees
78 to the school district. Notwithstanding any other provision of law, the issuance or receipt of such
79 fee shall not be used:

80 a. In determining the amount of state aid that a school district receives under section
81 163.031;

82 b. In determining the amount that may be collected under a property tax levy by such
83 district; or

84 c. For any other purpose.

85

86 For the purposes of accounting, a telephone company that issues a payment to a school district
87 under this subsection shall treat such payment as a tax.

88 (d) When establishing the valuation of a telephone company assessed under paragraph
89 (b) of subdivision (1) of this subsection, the state tax commission shall also determine the
90 difference between the assessed value of a telephone company if:

91 a. Assessed under paragraph (b) of subdivision (1) of this subsection; and

92 b. Assessed exclusively under subsections 1 to 4 of this section.

93 The state tax commission shall then apportion such amount to each county and provide such
94 information to any school district making a request for such information.

95 (e) This subsection shall expire when no school district is eligible for a fee.

96 6. (1) If any public utility company assessed pursuant to this chapter has ownership of
97 any real or personal property associated with a project which uses wind energy directly to
98 generate electricity, such wind energy project property shall be valued and taxed by any local
99 authorities having jurisdiction under the provisions of chapter 137 and other relevant provisions
100 of the law.

101 (2) Notwithstanding any provision of law to the contrary, beginning January 1, 2020, for
102 any public utility company assessed pursuant to this chapter which has a wind energy project,
103 such wind energy project shall be assessed using the methodology for real and personal property
104 as provided in this subsection:

105 (a) Any wind energy property of such company shall be assessed upon the county
106 assessor's local tax rolls; **and**

107 (b) ~~Any property consisting of land and buildings related to the wind energy project shall~~
108 ~~be assessed under chapter 137; and~~

109 ~~_____~~(e) All other ~~[business]~~ **real property, excluding land**, or personal property related to
110 the wind energy project shall be assessed using the methodology provided under section
111 ~~[137.122]~~ **137.123**.

205.202. 1. The governing body of any hospital district established under sections
2 205.160 to 205.379 in any county of the third classification without a township form of
3 government and with more than thirteen thousand five hundred but fewer than thirteen thousand
4 six hundred inhabitants may, by resolution, abolish the property tax levied in such district under
5 this chapter and impose a sales tax on all retail sales made within the district which are subject
6 to sales tax under chapter 144. The tax authorized in this section shall be not more than one
7 percent, and shall be imposed solely for the purpose of funding the hospital district. The tax
8 authorized in this section shall be in addition to all other sales taxes imposed by law, and shall
9 be stated separately from all other charges and taxes.

10 2. No such resolution adopted under this section shall become effective unless the
11 governing body of the hospital district submits to the voters residing within the district at a state
12 general, primary, or special election a proposal to authorize the governing body of the district to
13 impose a tax under this section. If a majority of the votes cast on the question by the qualified
14 voters voting thereon are in favor of the question, then the tax shall become effective on the first
15 day of the second calendar quarter after the director of revenue receives notification of adoption
16 of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting
17 thereon are opposed to the question, then the tax shall not become effective unless and until the

18 question is resubmitted under this section to the qualified voters and such question is approved
19 by a majority of the qualified voters voting on the question.

20 3. All revenue collected under this section by the director of the department of revenue
21 on behalf of the hospital district, except for one percent for the cost of collection which shall be
22 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
23 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used
24 solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
25 and shall not be commingled with any funds of the state. The director may make refunds from
26 the amounts in the fund and credited to the district for erroneous payments and overpayments
27 made, and may redeem dishonored checks and drafts deposited to the credit of such district. Any
28 funds in the special fund which are not needed for current expenditures shall be invested in the
29 same manner as other funds are invested. Any interest and moneys earned on such investments
30 shall be credited to the fund.

31 4. The governing body of any hospital district that has adopted the sales tax authorized
32 in this section may submit the question of repeal of the tax to the voters on any date available for
33 elections for the district. If a majority of the votes cast on the question by the qualified voters
34 voting thereon are in favor of the repeal, that repeal shall become effective on December
35 thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast
36 on the question by the qualified voters voting thereon are opposed to the repeal, then the sales
37 tax authorized in this section shall remain effective until the question is resubmitted under this
38 section to the qualified voters and the repeal is approved by a majority of the qualified voters
39 voting on the question.

40 5. Whenever the governing body of any hospital district that has adopted the sales tax
41 authorized in this section receives a petition, signed by a number of registered voters of the
42 district equal to at least ten percent of the number of registered voters of the district voting in the
43 last gubernatorial election, calling for an election to repeal the sales tax imposed under this
44 section, the governing body shall submit to the voters of the district a proposal to repeal the tax.
45 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
46 of the repeal, the repeal shall become effective on December thirty-first of the calendar year in
47 which such repeal was approved. If a majority of the votes cast on the question by the qualified
48 voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall
49 remain effective until the question is resubmitted under this section to the qualified voters and
50 the repeal is approved by a majority of the qualified voters voting on the question.

51 6. If the tax is repealed or terminated by any means **other than by a dissolution of a**
52 **hospital district as described in subsection 7 of this section**, all funds remaining in the special
53 trust fund shall continue to be used solely for the designated purposes, and the hospital district

54 shall notify the director of the department of revenue of the action at least ninety days before the
 55 effective date of the repeal and the director may order retention in the trust fund, for a period of
 56 one year, of two percent of the amount collected after receipt of such notice to cover possible
 57 refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the
 58 credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
 59 in such district, the director shall remit the balance in the account to the district and close the
 60 account of that district. The director shall notify each district of each instance of any amount
 61 refunded or any check redeemed from receipts due the district.

62 **7. Upon the dissolution of a hospital district levying a sales tax pursuant to this**
 63 **section, the sales tax shall be automatically repealed and all funds remaining in the special**
 64 **trust fund shall be distributed as follows:**

65 **(1) Twenty-five percent shall be distributed to the county public health center**
 66 **established pursuant to sections 205.010 to 205.150; and**

67 **(2) Seventy-five percent shall be distributed to a federally qualified health center,**
 68 **as defined in 42 U.S.C. Section 1396d(l)(1) and (2), located in the county.**

436.218. As used in sections 436.215 to 436.272, the following terms mean:

2 (1) "Agency contract", an agreement in which a student athlete authorizes a person to
 3 negotiate or solicit on behalf of the student athlete a professional sports services contract or an
 4 endorsement contract;

5 (2) "Athlete agent"~~], an individual who enters into an agency contract with a student~~
 6 ~~athlete or directly or indirectly recruits or solicits a student athlete to enter into an agency~~
 7 ~~contract. The term does not include a spouse, parent, sibling, grandparent, or guardian of the~~
 8 ~~student athlete or an individual acting solely on behalf of a professional sports team or~~
 9 ~~professional sports organization. The term includes an individual who represents to the public~~
 10 ~~that the individual is an athlete agent] :~~

11 **(a) An individual, registered or unregistered under sections 436.215 to 436.272,**
 12 **who:**

13 **a. Directly or indirectly recruits or solicits a student athlete to enter into an agency**
 14 **contract or, for compensation, procures employment or offers, promises, attempts, or**
 15 **negotiates to obtain employment for a student athlete as a professional athlete or member**
 16 **of a professional sports team or organization;**

17 **b. For compensation or in anticipation of compensation related to a student**
 18 **athlete's participation in athletics:**

19 **(i) Serves the student athlete in an advisory capacity on a matter related to finances,**
 20 **business pursuits, or career management decisions, unless the individual is an employee**

21 of an educational institution acting exclusively as an employee of the institution for the
22 benefit of the institution; or

23 (ii) Manages the business affairs of the student athlete by providing assistance with
24 bills, payments, contracts, or taxes; or

25 c. In anticipation of representing a student athlete for a purpose related to the
26 student athlete's participation in athletics:

27 (i) Gives consideration to the student athlete or another person;

28 (ii) Serves the student athlete in an advisory capacity on a matter related to
29 finances, business pursuits, or career management decisions; or

30 (iii) Manages the business affairs of the student athlete by providing assistance with
31 bills, payments, contracts, or taxes;

32 (b) "Athlete agent" does not include an individual who:

33 a. Acts solely on behalf of a professional sports team or organization; or

34 b. Is a licensed, registered, or certified professional and offers or provides services
35 to a student athlete customarily provided by members of the profession, unless the
36 individual:

37 (i) Recruits or solicits the student athlete to enter into an agency contract;

38 (ii) For compensation, procures employment or offers, promises, attempts, or
39 negotiates to obtain employment for the student athlete as a professional athlete or member
40 of a professional sports team or organization; or

41 (iii) Receives consideration for providing the services calculated using a different
42 method than for an individual who is not a student athlete;

43 (3) "Athletic director", an individual responsible for administering the overall athletic
44 program of an educational institution or, if an educational institution has separately administered
45 athletic programs for male students and female students, the athletic program for males or the
46 athletic program for females, as appropriate;

47 (4) ~~["Contact", a direct or indirect communication between an athlete agent and a student
48 athlete to recruit or solicit the student athlete to enter into an agency contract;~~

49 ~~—(5)] "Director", the director of the division of professional registration;~~

50 ~~[(6)] (5) "Division", the division of professional registration;~~

51 (6) "Educational institution", a public or private elementary school, secondary
52 school, technical or vocational school, community college, college, or university;

53 (7) "Endorsement contract", an agreement under which a student athlete is employed or
54 receives consideration to use on behalf of the other party any value that the student athlete may
55 have because of publicity, reputation, following, or fame obtained because of athletic ability or
56 performance;

57 (8) **"Enrolled" or "enrolls", the act of registering, or having already registered, for**
58 **courses at an educational institution and attending or planning to attend athletic practice**
59 **or class;**

60 (9) **"Intercollegiate sport", a sport played at the collegiate level for which eligibility**
61 **requirements for participation by a student athlete are established by a national association for**
62 **the promotion or regulation of collegiate athletics;**

63 (10) **"Interscholastic sport", a sport played between educational institutions that**
64 **are not community colleges, colleges, or universities;**

65 (11) **"Licensed, registered, or certified professional", an individual licensed,**
66 **registered, or certified as an attorney, dealer in securities, financial planner, insurance**
67 **agent, real estate broker or sales agent, tax consultant, accountant, or member of a**
68 **profession, other than that of athlete agent, who is licensed, registered, or certified by the**
69 **state or a nationally recognized organization that licenses, registers, or certifies members**
70 **of the profession on the basis of experience, education, or testing;**

71 [~~9~~] (12) **"Person", an individual, corporation, business trust, estate, trust, partnership,**
72 **limited liability company, association, joint venture, government, governmental subdivision,**
73 **agency, or instrumentality, public corporation, or any other legal or commercial entity;**

74 [~~10~~] (13) **"Professional sports services contract", an agreement under which an**
75 **individual is employed [or] as a professional athlete and agrees to render services as a player**
76 **on a professional sports team[;] or with a professional sports organization[; ~~or as a professional~~**
77 **athlete];**

78 [~~11~~] (14) **"Record", information that is inscribed on a tangible medium or that is stored**
79 **in an electronic or other medium and is retrievable in perceivable form;**

80 (15) **"Recruit or solicit", an attempt to influence the choice of an athlete agent by**
81 **a student athlete or, if the student athlete is a minor, a parent or guardian of the student**
82 **athlete. "Recruit or solicit" does not include giving advice on the selection of a particular**
83 **agent in a family, coaching, or social situation unless the individual giving the advice does**
84 **so because of the receipt or anticipated receipt of an economic benefit, directly or**
85 **indirectly, from the agent;**

86 [~~12~~] (16) **"Registration", registration as an athlete agent under sections 436.215 to**
87 **436.272;**

88 (17) **"Sign", the intent to authenticate or adopt a record:**

89 (a) **To execute or adopt a tangible symbol; or**

90 (b) **To attach to or logically associate with the record an electronic symbol, sound,**
91 **or process;**

92 ~~[(13)]~~ **(18)** "State", a state of the United States, the District of Columbia, Puerto Rico,
 93 the United States Virgin Islands, or any territory or insular possession subject to the jurisdiction
 94 of the United States;

95 ~~[(14)]~~ **(19)** "Student athlete", ~~[a current student who engages in, has engaged in, is~~
 96 ~~eligible to engage in, or may be eligible in the future to engage in, any intercollegiate sport]~~ **an**
 97 **individual who is eligible to attend an educational institution and engages in, is eligible to**
 98 **engage in, or may be eligible in the future to engage in any interscholastic or intercollegiate**
 99 **sport. "Student athlete" does not include an individual permanently ineligible to**
 100 **participate in a particular interscholastic or intercollegiate sport.**

436.224. 1. Except as otherwise provided in subsection 2 of this section, an individual
 2 may not act as an athlete agent in this state ~~[before]~~ **without** being issued a certificate of
 3 registration under section 436.230 or 436.236.

4 2. ~~[An individual with a temporary license]~~ **Before being issued a certificate of**
 5 **registration** under section 436.236, **an individual** may act as an athlete agent ~~[before being~~
 6 ~~issued a certificate of registration]~~ for all purposes except signing an agency contract if:

7 (1) A student athlete or another acting on behalf of the student athlete initiates
 8 communication with the individual; and

9 (2) Within seven days after an initial act ~~[as an athlete agent]~~ **that requires the**
 10 **individual to register as an athlete agent**, the individual submits an application to register as
 11 an athlete agent in this state.

12 3. An agency contract resulting from conduct in violation of this section is void. The
 13 athlete agent shall return any consideration received under the contract.

436.227. 1. An applicant for registration shall submit an application for registration to
 2 the director in a form prescribed by the director. The application ~~[must]~~ **shall** be in the name of
 3 an individual and signed by the applicant under penalty of perjury and ~~[must]~~ **shall** state or
 4 contain **at least the following**:

5 (1) The name, **date of birth, and place of birth** of the applicant ~~[and]~~ ;

6 (2) The address **and telephone numbers** of the applicant's principal place of business;

7 (3) **The applicant's mobile telephone numbers and any means of communicating**
 8 **electronically, including a facsimile number, email address, and personal, business, or**
 9 **employer websites, as applicable;**

10 ~~[(2)]~~ (4) The name of the applicant's business or employer, if applicable, **including for**
 11 **each business or employer, the mailing address, telephone number, organization form, and**
 12 **the nature of the business;**

13 (5) **Each social media account with which the applicant or the applicant's business**
 14 **or employer is affiliated;**

15 ~~[(3)]~~ **(6)** Any business or occupation engaged in by the applicant for the five years ~~[next]~~
16 preceding the date of submission of the application, **including self-employment and**
17 **employment by others, and any professional or occupational license, registration, or**
18 **certification held by the applicant during that time;**

19 ~~[(4)]~~ **(7)** A description of the applicant's:

20 (a) Formal training as an athlete agent;

21 (b) Practical experience as an athlete agent; and

22 (c) Educational background relating to the applicant's activities as an athlete agent;

23 ~~[(5)]~~ ~~The names and addresses of three individuals not related to the applicant who are~~
24 ~~willing to serve as references;~~

25 ~~—~~~~[(6)]~~ **(8)** The name~~], sport, and last known team for each individual]~~ **of each student**
26 **athlete** for whom the applicant ~~[provided services]~~ **acted** as an athlete agent during the five years
27 ~~[next]~~ preceding the date of submission of the application **or, if the student athlete is a minor,**
28 **the name of the parent or guardian of the minor, together with the student athlete's sport**
29 **and last known team;**

30 ~~[(7)]~~ **(9)** The names and addresses of all persons who are:

31 (a) With respect to the athlete agent's business if it is not a corporation, the partners,
32 officers, **managers**, associates, or profit-sharers, **or persons who directly or indirectly hold**
33 **an equity interest of five percent or greater;** and

34 (b) With respect to a corporation employing the ~~[athlete agent]~~ **applicant**, the officers,
35 directors, and any shareholder of the corporation with a five percent or greater interest;

36 **(10)** A description of the status of any application by the applicant, or any person
37 named under subdivision **(9)** of this subsection, for a state or federal business, professional,
38 **or occupational license, other than as an athlete agent, from a state or federal agency,**
39 **including any denial, refusal to renew, suspension, withdrawal, or termination of the**
40 **license and any reprimand or censure related to the license;**

41 ~~[(8)]~~ **(11)** Whether the applicant or any other person named under subdivision ~~[(7)]~~ **(9)**
42 of this section has ~~[been convicted]~~ **pled guilty to or been found guilty** of a crime that if
43 committed in this state would be a felony or other crime involving moral turpitude, and ~~[a~~
44 ~~description of]~~ **information regarding the crime, including the crime, the law enforcement**
45 **agency involved, and, if applicable, the date of the verdict and the penalty imposed;**

46 **(12)** Whether, within fifteen years before the date of application, the applicant or
47 any person named under subdivision **(9)** of this subsection has been a defendant or
48 respondent in a civil proceeding, including a proceeding seeking an adjudication of legal
49 incompetence and, if so, the date and a full explanation of each proceeding;

50 **(13) Whether the applicant or any person named under subdivision (9) of this**
51 **subsection has an unsatisfied judgment or a judgment of continuing effect, including**
52 **alimony or a domestic order in the nature of child support, that is not current on the date**
53 **of the application;**

54 **(14) Whether, within ten years before the date of application, the applicant or any**
55 **person named under subdivision (9) of this subsection was adjudicated bankrupt or was**
56 **an owner of a business that was adjudicated bankrupt;**

57 ~~(9)~~ **(15) Whether there has been any administrative or judicial determination that the**
58 **applicant or any other person named under subdivision ~~(7)~~ (9) of this section has made a false,**
59 **misleading, deceptive, or fraudulent representation;**

60 ~~(10)~~ **(16) Any instance in which the prior conduct of the applicant or any other person**
61 **named under subdivision ~~(7)~~ (9) of this section resulted in the imposition of a sanction,**
62 **suspension, or declaration of ineligibility to participate in an interscholastic or intercollegiate**
63 **athletic event on a student athlete or educational institution;**

64 ~~(11)~~ **(17) Any sanction, suspension, or disciplinary action taken against the applicant**
65 **or any other person named under subdivision ~~(7)~~ (9) of this section arising out of occupational**
66 **or professional conduct; ~~and~~**

67 ~~(12)~~ **(18) Whether there has been any denial of an application for, suspension or**
68 **revocation of, or refusal to renew the registration or licensure of the applicant or any other person**
69 **named under subdivision ~~(7)~~ (9) of this section as an athlete agent in any state;**

70 **(19) Each state in which the applicant is currently registered as an athlete agent or**
71 **has applied to be registered as an athlete agent;**

72 **(20) If the applicant is certified or registered by a professional league or players**
73 **association:**

74 **(a) The name of the league or association;**

75 **(b) The date of certification or registration, and the date of expiration of the**
76 **certification or registration, if any; and**

77 **(c) If applicable, the date of any denial of an application for, suspension or**
78 **revocation of, refusal to renew, withdrawal of, or termination of the certification or**
79 **registration or any reprimand or censure related to the certification or registration; and**

80 **(21) Any additional information as required by the director.**

81 **2. In lieu of submitting the application and information required under subsection**
82 **1 of this section, an applicant who is registered as an athlete agent in another state may**
83 **apply for registration as an athlete agent by submitting the following:**

84 **(1) A copy of the application for registration in the other state;**

85 **(2) A statement that identifies any material change in the information on the**
86 **application or verifies there is no material change in the information, signed under penalty**
87 **of perjury; and**

88 **(3) A copy of the certificate of registration from the other state.**

89 **3. The director shall issue a certificate of registration to an applicant who applies**
90 **for registration under subsection 2 of this section if the director determines:**

91 **(1) The application and registration requirements of the other state are**
92 **substantially similar to or more restrictive than the requirements provided under sections**
93 **436.215 to 436.272; and**

94 **(2) The registration has not been revoked or suspended and no action involving the**
95 **applicant's conduct as an athlete agent is pending against the applicant or the applicant's**
96 **registration in any state.**

97 **4. For purposes of implementing subsection 3 of this section, the director shall:**

98 **(1) Cooperate with national organizations concerned with athlete agent issues and**
99 **agencies in other states that register athlete agents to develop a common registration form**
100 **and determine which states have laws that are substantially similar to or more restrictive**
101 **than sections 436.215 to 436.272; and**

102 **(2) Exchange information, including information related to actions taken against**
103 **registered athlete agents or their registrations, with those organizations and agencies.**

436.230. 1. Except as otherwise provided in subsection 2 of this section, the director
2 shall issue a certificate of registration to an individual who complies with section 436.227.

3 2. The director may refuse to issue a certificate of registration if the director determines
4 that the applicant has engaged in conduct that has a significant adverse effect on the applicant's
5 fitness to serve as an athlete agent. In making the determination, the director may consider
6 whether the applicant has:

7 (1) Been convicted of a crime that if committed in this state would be a felony or other
8 crime involving moral turpitude;

9 (2) Made a materially false, misleading, deceptive, or fraudulent representation as an
10 athlete agent or in the application;

11 (3) Engaged in conduct that would disqualify the applicant from serving in a fiduciary
12 capacity;

13 (4) Engaged in conduct prohibited by section 436.254;

14 (5) Had a registration or licensure as an athlete agent suspended, revoked, or denied or
15 been refused renewal of registration or licensure in any state;

16 (6) Engaged in conduct or failed to engage in conduct the consequence of which was that
17 a sanction, suspension, or declaration of ineligibility to participate in an interscholastic or
18 intercollegiate athletic event was imposed on a student athlete or educational institution; or

19 (7) Engaged in conduct that significantly adversely reflects on the applicant's credibility,
20 honesty, or integrity.

21 3. In making a determination under subsection [3] 2 of this section, the director shall
22 consider:

23 (1) How recently the conduct occurred;

24 (2) The nature of the conduct and the context in which it occurred; and

25 (3) Any other relevant conduct of the applicant.

26 4. An athlete agent may apply to renew a registration by submitting an application for
27 renewal in a form prescribed by the director. The application for renewal [must] shall be signed
28 by the applicant under penalty of perjury under section 575.040 and shall contain current
29 information on all matters required in an original registration.

30 5. **An athlete agent registered under subsection 3 of section 436.227 may renew the**
31 **registration by proceeding under subsection 4 of this section or, if the registration in the**
32 **other state has been renewed, by submitting to the director copies of the application for**
33 **renewal in the other state and the renewed registration from the other state. The director**
34 **shall renew the registration if the director determines:**

35 (1) **The registration requirements of the other state are substantially similar to or**
36 **more restrictive than the requirements provided under sections 436.215 to 436.272; and**

37 (2) **The renewed registration has not been suspended or revoked and no action**
38 **involving the individual's conduct as an athlete agent is pending against the individual or**
39 **the individual's registration in any state.**

40 6. A certificate of registration or a renewal of a registration is valid for two years.

436.236. The director may issue a temporary certificate of registration [~~valid for sixty~~
2 ~~days~~] while an application for registration or renewal is pending.

436.242. 1. An agency contract [must] shall be in a record signed by the parties.

2 2. An agency contract [must] shall state or contain:

3 (1) **A statement that the athlete agent is registered as an athlete agent in this state**
4 **and a list of any other states in which the agent is registered as an athlete agent;**

5 (2) The amount and method of calculating the consideration to be paid by the student
6 athlete for services to be provided by the athlete agent under the contract and any other
7 consideration the athlete agent has received or will receive from any other source for entering
8 into the contract or for providing the services;

9 ~~[(2)]~~ (3) The name of any person not listed in the application for registration or renewal
10 who will be compensated because the student athlete signed the agency contract;

11 ~~[(3)]~~ (4) A description of any expenses that the student athlete agrees to reimburse;

12 ~~[(4)]~~ (5) A description of the services to be provided to the student athlete;

13 ~~[(5)]~~ (6) The duration of the contract; and

14 ~~[(6)]~~ (7) The date of execution.

15 3. An agency contract shall contain in close proximity to the signature of the student
16 athlete a conspicuous notice in boldface type in capital letters stating:

17 "WARNING TO STUDENT ATHLETE IF YOU SIGN THIS CONTRACT:

18 (1) YOU MAY LOSE YOUR ELIGIBILITY TO COMPETE AS A STUDENT
19 ATHLETE IN YOUR SPORT;

20 (2) BOTH YOU AND YOUR ATHLETE AGENT ARE REQUIRED TO TELL
21 YOUR ATHLETIC DIRECTOR, IF YOU HAVE AN ATHLETIC DIRECTOR,
22 WITHIN 72 HOURS AFTER ENTERING INTO AN AGENCY CONTRACT
23 **OR BEFORE THE NEXT ATHLETIC EVENT IN WHICH YOU**
24 **PARTICIPATE, WHICHEVER OCCURS FIRST, AND PROVIDE THE**
25 **NAME AND CONTACT INFORMATION OF THE ATHLETE AGENT;**
26 **AND**

27 (3) YOU MAY CANCEL THIS CONTRACT WITHIN 14 DAYS AFTER
28 SIGNING IT. CANCELLATION OF THE CONTRACT MAY NOT
29 REINSTATE YOUR ELIGIBILITY."

30 4. An agency contract shall be accompanied by a separate record signed by the
31 student athlete or, if the student athlete is a minor, the parent or guardian of the student
32 athlete acknowledging that signing the contract may result in the loss of the student
33 athlete's eligibility to participate in the student athlete's sport.

34 5. An agency contract that does not conform to this section is voidable by the student
35 athlete or, if the student athlete is a minor, by the parent or guardian of the student athlete.
36 **If the contract is voided, any consideration received by the student athlete from the athlete**
37 **agent under the contract to induce entering into the contract is not required to be returned.**

38 ~~[(5-)]~~ 6. The athlete agent shall give a copy of the signed agency contract to the student
39 athlete or, if the student athlete is a minor, to the parent or guardian of the student athlete
40 ~~[at the time of signing].~~

41 7. **If a student athlete is a minor, an agency contract shall be signed by the parent**
42 **or guardian of the minor, and the notice required by subsection 3 of this section shall be**
43 **revised accordingly.**

436.245. 1. **As used in this section, "communicating or attempting to communicate" shall mean contacting or attempting to contact by an in-person meeting, a record, or any other method that conveys or attempts to convey a message.**

2. **Within seventy-two hours after entering into an agency contract or before the next scheduled athletic event in which the student athlete may participate, whichever occurs first, the athlete agent shall give notice in ~~writing~~ a record of the existence of the contract to the athletic director of the educational institution at which the student athlete is enrolled or the athlete agent has reasonable grounds to believe the student athlete intends to enroll.**

3. **If an athlete agent enters into an agency contract with a student athlete and the student athlete subsequently enrolls at an educational institution, the athlete agent shall notify the athletic director of the educational institution of the existence of the contract within seventy-two hours after the agent knows or should have known the student athlete enrolled.**

4. **If an athlete agent has a relationship with a student athlete before the student athlete enrolls in an educational institution and receives an athletic scholarship from the educational institution, the athlete agent shall notify the athletic director of the educational institution of the relationship no later than ten days after the enrollment if the athlete agent knows or should have known of the enrollment and:**

(1) **The relationship was motivated in whole or in part by the intention of the athlete agent to recruit or solicit the student athlete to enter an agency contract in the future; or**

(2) **The athlete agent directly or indirectly recruited or solicited the student athlete to enter an agency contract before the enrollment.**

5. **An athlete agent shall give notice in a record to the athletic director of any educational institution at which a student athlete is enrolled before the agent communicates or attempts to communicate with:**

(1) **The student athlete or, if the student athlete is a minor, a parent or guardian of the student athlete to influence the student athlete or parent or guardian to enter into an agency contract; or**

(2) **Another individual to have that individual influence the student athlete or, if the student athlete is a minor, the parent or guardian of the student athlete to enter into an agency contract.**

6. **If a communication or attempted communication with an athlete agent is initiated by a student athlete or another individual on behalf of the student athlete, the athlete agent shall give notice in a record to the athletic director of any educational**

36 institution at which the student athlete is enrolled. The notification shall be made no later
37 than ten days after the communication or attempted communication.

38 7. An educational institution that becomes aware of a violation of sections 436.215
39 to 436.272 by an athlete agent shall notify the director of the violation and any professional
40 league or players' association with which the educational institution is aware the agent is
41 licensed or registered.

42 [2-] 8. Within seventy-two hours after entering into an agency contract or before the next
43 athletic event in which the student athlete may participate, whichever occurs first, the student
44 athlete shall in [writing] a record inform the athletic director of the educational institution at
45 which the student athlete is enrolled that he or she has entered into an agency contract and the
46 name and contact information of the athlete agent.

436.248. 1. A student athlete or, if the student athlete is a minor, the parent or
2 guardian of the student athlete may cancel an agency contract by giving notice in writing to
3 the athlete agent of the cancellation within fourteen days after the contract is signed.

4 2. A student athlete or, if the student athlete is a minor, the parent or guardian of
5 the student athlete may not waive the right to cancel an agency contract.

6 3. If a student athlete, parent, or guardian cancels an agency contract within fourteen
7 days of signing the contract, the student athlete, parent, or guardian is not required to pay any
8 consideration under the contract or to return any consideration received from the agent to induce
9 the student athlete to enter into the contract.

436.254. [1-] An athlete agent [may] shall not intentionally [do any of the following
2 with the intent to induce a student athlete to enter into an agency contract]:

3 (1) Give [any] a student athlete or, if the student athlete is a minor, a parent or
4 guardian of the student athlete materially false or misleading information or make a materially
5 false promise or representation with the intent to influence the student athlete, parent, or
6 guardian to enter into an agency contract;

7 (2) Furnish anything of value to a student athlete [before the student athlete enters into
8 the agency contract;] or another individual, if to do so may result in loss of the student
9 athlete's eligibility to participate in the student athlete's sport, unless:

10 (a) The athlete agent notifies the athletic director of the educational institution at
11 which the student athlete is enrolled or at which the athlete agent has reasonable grounds
12 to believe the student athlete intends to enroll, no later than seventy-two hours after giving
13 the thing of value; and

14 (b) The student athlete or, if the student athlete is a minor, a parent or guardian
15 of the student athlete acknowledges to the athlete agent in a record that receipt of the thing

16 **of value may result in loss of the student athlete's eligibility to participate in the student**
 17 **athlete's sport;**

18 ~~(3) [Furnish anything of value to any individual other than the student athlete or another~~
 19 ~~registered athlete agent.~~

20 ~~2. An athlete agent may not intentionally:~~

21 ~~(1)~~ **Initiate contact, directly or indirectly, with a student athlete or, if the student**
 22 **athlete is a minor, a parent or guardian of the student athlete to recruit or solicit the**
 23 **student athlete, parent, or guardian to enter into an agency contract** unless registered under
 24 sections 436.215 to 436.272;

25 ~~[(2) Refuse or willfully]~~ **(4) Fail to create, retain, or permit inspection of the records**
 26 **required by section 436.251;**

27 ~~[(3) Violate section 436.224 by failing]~~ **(5) Fail to register if required under section**
 28 **436.224;**

29 ~~[(4)]~~ **(6) Provide materially false or misleading information in an application for**
 30 **registration or renewal of registration;**

31 ~~[(5)]~~ **(7) Predate or postdate an agency contract; [or**

32 ~~(6)]~~ **(8) Fail to notify a student athlete or, if the student athlete is a minor, a parent**
 33 **or guardian of the student athlete [prior to] before the student [athlete's] athlete, parent, or**
 34 **guardian [signing] signs an agency contract for a particular sport that the signing [by the student**
 35 **athlete] may [make the student athlete ineligible] result in loss of the student athlete's**
 36 **eligibility to participate [as a student athlete in that] in the student athlete's sport;**

37 **(9) Encourage another individual to do any of the acts described in subdivisions (1)**
 38 **to (8) of this subsection on behalf of the athlete agent; or**

39 **(10) Encourage another individual to assist any other individual in doing any of the**
 40 **acts described in subdivisions (1) to (8) of this subsection on behalf of the athlete agent.**

436.260. 1. An educational institution ~~[has a right of]~~ **or a student athlete may bring**
 2 **an action for damages** against an athlete agent ~~[or a former student athlete for damages caused~~
 3 ~~by a]~~ **if the institution or student athlete is adversely affected by an act or omission of the**
 4 **athlete agent in violation of sections 436.215 to 436.272. [In an action under this section, the**
 5 **court may award to the prevailing party costs and reasonable attorney's fees.]**

6 **(1) In order for a student athlete to qualify as "adversely affected by an act or**
 7 **omission of the athlete agent" under this section, the student athlete shall demonstrate that**
 8 **he or she was a student athlete and enrolled at the institution at the time the act or**
 9 **omission of the athlete agent occurred and that he or she:**

10 (a) Was suspended or disqualified from participation in an interscholastic or
 11 intercollegiate sports event by a state or national federation or association that promotes
 12 or regulates interscholastic or intercollegiate sports; or

13 (b) Suffered financial damage; and

14 (2) In order for an educational institution to qualify as "adversely affected by an
 15 act or omission of the athlete agent" under this section, the institution shall demonstrate
 16 that the institution:

17 (a) Was disqualified from participation in an interscholastic or intercollegiate
 18 sports event by a state or national federation or association that promotes or regulates
 19 interscholastic or intercollegiate sports; or

20 (b) Suffered financial damage.

21 2. [~~Damages of an educational institution under subsection 1 of this section include~~
 22 ~~losses and expenses incurred because as a result of the activities of an athlete agent or former~~
 23 ~~student athlete the educational institution was injured by a violation of sections 436.215 to~~
 24 ~~436.272 or was penalized, disqualified, or suspended from participation in athletics by a national~~
 25 ~~association for the promotion and regulation of athletics, by an athletic conference, or by~~
 26 ~~reasonable self-imposed disciplinary action taken to mitigate sanctions.] A plaintiff who
 27 prevails in an action under this section may recover actual damages, costs, and reasonable
 28 attorney's fees. An athlete agent found liable under this section forfeits any right of
 29 payment for anything of benefit or value provided to the student athlete and shall refund
 30 any consideration paid to the athlete agent by or on behalf of the student athlete.~~

31 3. [~~A right of action under this section does not accrue until the educational institution~~
 32 ~~discovers or by the exercise of reasonable diligence would have discovered the violation by the~~
 33 ~~athlete agent or former student athlete.~~

34 ~~4. Any liability of the athlete agent or the former student athlete under this section is~~
 35 ~~several and not joint.~~

36 ~~5. Sections 436.215 to 436.272 do not restrict rights, remedies, or defenses of any person~~
 37 ~~under law or equity.] A violation of any provision of sections 436.215 to 436.272 is an unfair~~
 38 ~~trade practice for purposes of sections 375.930 to 375.948.~~

436.263. Any ~~person~~ individual who violates any ~~provisions~~ provision of sections
 2 436.215 to ~~[436.269]~~ 436.272 is guilty of a class A misdemeanor and liable for a civil penalty
 3 not to exceed fifty thousand dollars.

436.266. In applying and construing sections 436.215 to 436.272, consideration ~~[must]~~
 2 shall be given to the need to promote uniformity of the law with respect to the subject matter of
 3 sections 436.215 to 436.272 among states that enact it.

2 **620.3210. 1. This section shall be known and may be cited as the "Capitol Complex Tax Credit Act".**

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

4 **(1) "Board", the Missouri development finance board, a body corporate and politic**
5 **created under sections 100.250 to 100.297 and sections 100.700 to 100.850;**

6 **(2) "Capitol complex", the following buildings located in Jefferson City, Missouri:**

7 **(a) State capitol building, 201 West Capitol Avenue;**

8 **(b) Supreme court building, 207 West High Street;**

9 **(c) Old federal courthouse, 131 West High Street;**

10 **(d) Highway building, 105 Capitol Avenue;**

11 **(e) Governor's mansion, 100 Madison Street;**

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

13 **(4) "Department", the department of economic development;**

14 **(5) "Eligible artifact", any item of personal property specifically for display in a**
15 **building in the capitol complex or former fixtures that were previously owned by the state**
16 **and used within the capitol complex but have been removed. The board of public buildings**
17 **shall, in their sole discretion, make all determinations as to which items are eligible**
18 **artifacts and may employ such experts as may be useful in making such a determination;**

19 **(6) "Eligible artifact donation", a donation of an eligible artifact to the board of**
20 **public buildings. The value of such donation shall be set by the board of public buildings,**
21 **who may employ such experts as may be useful in making such a determination. The**
22 **board of public buildings shall, in their sole discretion, determine if an artifact is to be**
23 **accepted;**

24 **(7) "Eligible monetary donation", donations received from a qualified donor to the**
25 **capitol complex fund created in this section, or to an organization exempt from taxation**
26 **under 501(c)(3) of the Internal Revenue Service Code of 1986, as amended, whose mission**
27 **and purpose is to restore, renovate, improve, and maintain one or more buildings in the**
28 **capitol complex, that are to be used solely for projects to restore, renovate, improve, and**
29 **maintain buildings and their furnishings in the capitol complex and the administration**
30 **thereof. Eligible monetary donations may include:**

31 **(a) Cash, including checks, money orders, credit card payments, or similar cash**
32 **equivalents valued at the face value of the currency. Currency of other nations shall be**
33 **valued based on the exchange rate on the date of the gift. The date of the donation shall**
34 **be the date that cash or check is received by the applicant or the date posted to the donor's**
35 **account in the case of credit or debit cards;**

36 **(b) Stocks from a publicly traded company; and**

37 (c) Bonds that are publicly traded;

38 (8) "Eligible recipient", the capitol complex fund, created in this section, or an
39 organization exempt from taxation under 501(c)(3) of the Internal Revenue Service Code
40 of 1986, as amended, whose mission and purpose is to restore, renovate, improve, and
41 maintain one or more buildings in the capitol complex;

42 (9) "Qualified donor", any of the following individuals or entities who make an
43 eligible monetary donation or eligible artifact donation to the capitol complex fund or other
44 eligible recipient:

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

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

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

52 (d) An individual subject to the state income tax imposed in chapter 143; or

53 (e) Any charitable organization, including any foundation or not-for-profit
54 corporation, which is exempt from federal income tax and whose Missouri unrelated
55 business taxable income, if any, would be subject to the state income tax imposed under
56 chapter 143.

57 3. There is hereby created a fund to be known as the "Capitol Complex Fund",
58 separate and distinct from all other board funds, that is hereby authorized to receive any
59 eligible monetary donation as provided in this section and revenues derived from fees
60 imposed pursuant to section 620.3200. The capitol complex fund shall be segregated into
61 two accounts: a rehabilitation and renovation account and a maintenance account. Ninety
62 percent of the revenues received from eligible monetary donations pursuant to the
63 provisions of this section and fees collected pursuant to section 620.3000 shall be deposited
64 in the rehabilitation and renovation account and seven and one-half percent of such
65 revenues shall be deposited in the maintenance account. The assets of these accounts,
66 together with any interest that may accrue thereon, shall be used by the board solely for
67 the purposes of restoration and maintenance of the buildings of the capitol complex as
68 defined in this section, and for no other purpose. The remaining two and one-half percent
69 of the revenues deposited into the fund may be used for the purposes of soliciting donations
70 to the fund, advertising and promoting the fund, and administering the fund. Any
71 amounts not used for those purposes shall be deposited back into the rehabilitation and
72 renovation account and the maintenance account, divided in the manner set forth in this

73 section. The board may, as an administrative cost, use the funds to hire fundraising
74 professionals and such other experts or advisors as necessary to carry out the board's
75 duties under this section. The choice of projects for which the moneys are to be used, as
76 well as the determination of the methods of carrying out the project and the procurement
77 of goods and services thereon, shall be made by the commissioner of administration. No
78 moneys shall be released from the fund for any expense without the approval of the
79 commissioner of administration, who may delegate that authority as the commissioner
80 deems appropriate. All contracts for rehabilitation, renovation, or maintenance work shall
81 be the responsibility of the commissioner of administration. A memorandum of
82 understanding may be executed between the commissioner of administration and the board
83 determining the processes for obligation, reservation, and payment of eligible costs from
84 the fund. The commissioner of administration shall not obligate costs in excess of the fund
85 balance. The board shall not be responsible for any costs obligated in excess of available
86 funds and shall be held harmless in any contracts related to rehabilitation, renovation, and
87 maintenance of capitol complex buildings. No other board funds shall be used to pay
88 obligations made by the commissioner of administration related to activities under this
89 section.

90 4. For all tax years beginning on or after January 1, 2020, any qualified donor shall
91 be allowed a credit against the taxes otherwise due under chapters 143 and 148, except for
92 sections 143.191 to 143.265, in an amount of fifty percent of the eligible monetary donation.
93 The amount of the tax credit claimed may exceed the amount of the donor's state income
94 tax liability in the tax year for which the credit is claimed. Any amount of credit that
95 exceeds the qualified donor's state income tax liability may be refundable or may be
96 carried forward to any of the donor's four subsequent tax years.

97 5. For all tax years beginning on or after January 1, 2020, any qualified donor shall
98 be allowed a credit against the taxes otherwise due under chapters 143 and 148, except for
99 sections 143.191 to 143.265, in an amount of thirty percent of the eligible artifact donation.
100 The amount of the tax credit claimed shall not exceed the amount of the qualified donor's
101 state income tax liability in the tax year for which the credit is claimed. Any amount of
102 credit that exceeds the qualified donor's state income tax liability shall not be refundable
103 but may be carried forward to any of the donor's four subsequent tax years.

104 6. To claim a credit for an eligible monetary donation as set forth in subsection 4
105 of this section, a qualified donor shall make an eligible monetary donation to the board as
106 custodian of the capitol complex fund or other eligible recipient. Upon receipt of such
107 donation, the board or other eligible recipient shall issue to the qualified donor a statement
108 evidencing receipt of such donation, including the value of such donation, with a copy to

109 the department. Upon receipt of the statement from the board or eligible recipient, the
110 department shall issue to the qualified donor a tax credit certificate equal to fifty percent
111 of the amount of the donation, as indicated in the statement from the eligible recipient.

112 7. To claim a credit for an eligible artifact donation as set forth in subsection 5 of
113 this section, a qualified donor shall donate an eligible artifact to the board of public
114 buildings. If the board of public buildings determines that artifact is an eligible artifact
115 and determines to accept the artifact, it shall issue a statement of donation to the qualified
116 donor specifying the value placed on the artifact by the board of public buildings, with a
117 copy to the department. Upon receiving a statement from the board of public buildings,
118 the department shall issue to the qualified donor a tax credit certificate equal to thirty
119 percent of the amount of the donation, as indicated in the statement from the board of
120 public buildings.

121 8. The department shall not authorize more than ten million dollars in tax credits
122 provided under this section in any calendar year. Donations shall be processed for tax
123 credits on a first-come, first-served basis. Donations received in excess of the tax credit cap
124 shall be placed in line for tax credits issued the following year, or the qualified donor shall
125 be given the opportunity to complete their donation without the expectation of a tax credit
126 or shall request to have their donation returned.

127 9. Tax credits issued under the provisions of this section shall not be subject to the
128 payment of any fee required under the provisions of section 620.1900.

129 10. Tax credits issued under this section may be assigned, transferred, sold, or
130 otherwise conveyed, and the new owner of the tax credit shall have the same rights in the
131 credit as the taxpayer originally issued the credit. If a tax credit is assigned, transferred,
132 sold, or otherwise conveyed, a notarized endorsement shall be filed with the department
133 specifying the name and address of the new owner of the tax credit and the value of the tax
134 credit.

135 11. The department may promulgate rules to implement the provisions of this
136 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
137 created under the authority delegated in this section shall become effective only if it
138 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
139 section 536.028. This section and chapter 536 are nonseverable, and if any of the powers
140 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
141 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
142 grant of rulemaking authority and any rule proposed or adopted after August 28, 2020,
143 shall be invalid and void.

144 12. Pursuant to section 23.253 of the Missouri sunset act:

145 **(1) The provisions of the new program authorized under this section shall sunset**
 146 **automatically six years after August 28, 2020, unless reauthorized by an act of the general**
 147 **assembly;**

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

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

~~[393.1073. 1. There is hereby established the "Task Force on Wind Energy", which shall be composed of the following members:~~

~~2 (1) Three members of the house of representatives, with two appointed
 3 by the speaker of the house of representatives and one appointed by the minority
 4 floor leader of the house of representatives;~~

~~5 (2) Three members of the senate, with two appointed by the president pro
 6 tempore of the senate and one appointed by the minority floor leader of the
 7 senate; and~~

~~8 (3) Two representatives from Missouri county governments with
 9 experience in wind energy valuations, with one being a currently elected county
 10 assessor to be appointed by the speaker of the house of representatives, and one
 11 being a currently elected county clerk to be appointed by the president pro
 12 tempore of the senate.~~

~~13 2. The task force shall conduct public hearings and research, and shall
 14 compile a report for delivery to the general assembly by no later than December
 15 31, 2019. Such report shall include information on the following:~~

~~16 (1) The economic benefits and drawbacks of wind turbines to local
 17 communities and the state;~~

~~18 (2) The fair, uniform, and standardized assessment and taxation of wind
 19 turbines and their connected equipment owned by a public utility company at the
 20 county level in all counties;~~

~~21 (3) Compliance with existing federal and state programs and regulations;
 22 and~~

~~23 (4) Potential legislation that will provide a uniform assessment and
 24 taxation methodology for wind turbines and their connected equipment owned
 25 by a public utility company that will be used in every county of Missouri.~~

~~26 3. The task force shall meet within thirty days after its creation and shall
 27 organize by selecting a chairperson and vice chairperson, one of whom shall be
 28 a member of the senate and the other a member of the house of representatives.
 29 Thereafter, the task force may meet as often as necessary in order to accomplish
 30 the tasks assigned to it. A majority of the task force shall constitute a quorum,
 31 and a majority vote of such quorum shall be required for any action.~~

~~32 4. The staff of house research and senate research shall provide necessary
 33 clerical, research, fiscal, and legal services to the task force, as the task force may
 34 request.
 35~~

36 ~~5. The members of the task force shall serve without compensation, but~~
37 ~~any actual and necessary expenses incurred in the performance of the task force's~~
38 ~~official duties by the task force, its members, and any staff assigned to the task~~
39 ~~force shall be paid from the joint contingent fund.~~

40 ~~6. This section shall expire on December 31, 2019.]~~

41

~~[436.257. The commission of any act prohibited by section 436.254 by~~
2 ~~an athlete agent is a class B misdemeanor.]~~

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