AN ACT

To repeal sections 33.100, 36.020, 36.030, 36.050, 36.060, 36.070, 36.080, 36.090, 36.100, 36.120, 36.140, 36.250, 36.440, 36.510, 37.010, 105.950, 105.1114, 136.370, and 288.220, RSMo, and to enact in lieu thereof twenty new sections relating to the payment of funds from the state treasury.

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

Section A. Sections 33.100, 36.020, 36.030, 36.050, 36.060, 36.070, 36.080, 36.090, 36.100, 36.120, 36.140, 36.250, 36.440, 36.510, 37.010, 105.950, 105.1114, 136.370, 288.220, 1, and 2, to read as follows:

33.100. The salaries of all elective and appointive officers and employees of the state shall be paid out of the state treasury, in semimonthly or monthly installments or once every two weeks as designated by the commissioner of administration. The accounts and names of the officers and employees shall be presented to the commissioner of administration and a warrant therefor upon the state treasury shall be issued to be paid out of the appropriation made for such purpose. The accounts of the officers and employees shall be stated in their names, respectively, and the correctness thereof shall be certified to by the officers, respectively, in whose employment they are.

36.020. Unless the context clearly requires otherwise, the following terms mean:

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.
(1) "Agency", "state agency" or "agency of the state", each department, board, commission or office of the state except for offices of the elected officials, the general assembly, the judiciary and academic institutions;
(2) "Appointing authority", an officer or agency subject to this chapter having power to make appointments;
(3) "Board", the personnel advisory board as established by section 36.050;
(4) "Broad classification band", a grouping of positions with similar levels of responsibility or expertise;
(5) "Class", "class of positions", or "job class", a group of positions subject to this chapter sufficiently alike in duties, authority and responsibilities to justify the same qualifications and the same schedule of pay to all positions in the group;
(6) "Director", the director of the division of personnel of the office of administration;
(7) "Disabled veteran", a veteran who has served on active duty in the Armed Forces at any time who receives compensation as a result of a service-connected disability claim allowed by the federal agency responsible for the administration of veteran's affairs, or who receives disability retirement or disability pension benefits from a federal agency as a result of such a disability or a National Guard veteran who was permanently disabled as a result of active service to the state at the call of the governor;
(8) "Division of service" or "division", a state department or any division or branch of the state, or any agency of the state government, all the positions and employees in which are under the same appointing authority;
(9) "Eleemosynary or penal institutions", an institution within state government holding, housing, or caring for inmates, patients, veterans, juveniles, or other individuals entrusted to or assigned to the state where it is anticipated that such individuals will be in residence for longer than one day. Eleemosynary or penal institutions shall not include elementary, secondary, or higher education institutions operated separately or independently from the foregoing institutions;
(10) "Eligible", a person whose name is on a register or who has been determined to meet the qualifications for a class or position;
(11) "Employee", shall include only those persons employed in excess of thirty-two hours per calendar week, for a duration that could exceed six months, by a state agency and shall not include patients, inmates, or residents in state eleemosynary or penal institutions who work for the state agency operating an eleemosynary or penal institutions;
(12) "Examination" or "competitive examination", a means of determining eligibility or fitness for a class or position;
"Open competitive examination", a selection process for positions in a particular class, admission to which is not limited to persons employed in positions subject to this chapter pursuant to subsection 1 of section 36.030;

"Promotional examination", a selection process for positions in a particular class, admission to which is limited to employees with regular status in positions subject to this chapter pursuant to subsection 1 of section 36.030;

"Register of eligibles", a list, which may be restricted by locality, of persons who have been found qualified for appointment to a position subject to this chapter pursuant to subsection 1 of section 36.030;

"Regular employee", a person employed in a position described under subdivision (2) of subsection 1 of section 36.030 who has successfully completed a probationary period as provided in section 36.250;

"State equal employment opportunity officer", the individual designated by the governor or the commissioner of administration as having responsibility for monitoring the compliance of the state as an employer with applicable equal employment opportunity law and regulation and for leadership in efforts to establish a state workforce which reflects the diversity of Missouri citizens at all levels of employment;

"Surviving spouse", the unmarried surviving spouse of a deceased disabled veteran or the unmarried surviving spouse of any person who was killed while on active duty in the Armed Forces of the United States or an unmarried surviving spouse of a National Guard veteran who was killed as a result of active service to the state at the call of the governor;

"Veteran", any person who is a citizen of this state who has been separated under honorable conditions from the Armed Forces of the United States who served on active duty during peacetime or wartime for at least six consecutive months, unless released early as a result of a service-connected disability or a reduction in force at the convenience of the government, or any member of a reserve or National Guard component who has satisfactorily completed at least six years of service or who was called or ordered to active duty by the President and participated in any campaign or expedition for which a campaign badge or service medal has been authorized.

36.030. 1. (1) Employees in eleemosynary or penal institutions shall be selected on the basis of merit.

(2) So much of any agency that is required to maintain personnel standards on a merit basis by federal law or regulations for grant-in-aid programs shall, except for those positions specified in subsection 2 of this section, select employees on the basis of merit and maintain such standards as specified in this chapter and as otherwise required.
2. State agencies operating eleemosynary or penal institutions shall not domicile the following positions in such institutions and such positions shall not be selected in accordance with subsection 1 of this section:

   (1) Other provisions of the law notwithstanding, members of boards and commissions, departmental directors, five principal assistants designated by the departmental directors, division directors, and three principal assistants designated by each division director;

   (2) One principal assistant for each board or commission, the members of which are appointed by the governor or by a director of the department;

   (3) Chaplains and attorneys;

   (4) Persons employed in work assignments with a geographic location principally outside the state of Missouri and other persons whose employment is such that selection by competitive examination and standard classification and compensation practices are not practical under all the circumstances as determined by the [board director by rule;

   (5) Patients, inmates, or residents in state penal institutions who work for the agency operating the eleemosynary or penal institution;

   (6) Persons employed in an internship capacity in a state department or institution as a part of their formal training, at a college, university, business, trade or other technical school; except that, by appropriate resolution of the governing authorities of any department or institution, the personnel division may be called upon to assist in selecting persons to be appointed to internship positions;

   (7) The administrative head of each state medical, penal and correctional institution, as warranted by the size and complexity of the organization and as approved by the [board director;

   (8) Deputies or other policy-making assistants to the exempt head of each division of service, as warranted by the size or complexity of the organization and in accordance with the rules promulgated by the [personnel advisory board] director;

   (9) Special assistants as designated by an appointing authority; except that, the number of such special assistants shall not exceed two percent of a department's total authorized full-time equivalent workforce.

3. To encourage all state employees to improve the quality of state services, increase the efficiency of state work operations, and reduce the costs of state programs, the director [of the division of personnel] shall establish employee recognition programs, including a statewide employee suggestion system. The director shall determine reasonable rules and shall provide reasonable standards for determining the monetary awards, not to exceed five thousand dollars, under the employee suggestion system.
4. At the request of the senate or the house of representatives, the commissioner of administration shall submit a report on the employee suggestion award program described in subsection 3 of this section.

36.060. 1. In addition to the duties imposed upon it elsewhere in this chapter, it shall be the duty of the [board] director:
   (1) To make any investigation which [it] he or she may consider desirable concerning the administration of personnel subject to this chapter pursuant to subsection 1 of section 36.030 and all personnel of any department or agency of the executive branch of state government not exempted from section 36.031;
   (2) To hold regular meetings with appointing authorities to propose methods of resolving general personnel problems;
   (3) To make annual reports, and such special reports as it considers desirable, to the governor and the general assembly regarding personnel administration in the state service and recommendations there. These special reports may evaluate the effectiveness of the personnel division and the appointing authorities in their operations under this chapter;
   (4) To make such suggestions and recommendations to the governor and the [director] commissioner of administration relating to the state's employment policies as will promote morale, efficiency and uniformity in compensation of the various employees in the state service;
   (5) To promulgate rules and regulations on behalf of the commissioner of administration to ensure that no applicant or employee is discriminated against on the basis of race, creed, color, religion, national origin, sex, ancestry or handicap.

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

36.070. 1. The [board] commissioner of administration shall have power to prescribe such rules and regulations not inconsistent with the provisions of this chapter as [it] he or she deems suitable and necessary to carry out the provisions of this chapter. Such rules and regulations shall be effective when filed with the secretary of state as provided by law.

2. The [board] commissioner of administration shall prescribe by rule the procedures for merit selection, uniform classification and pay, and covered appeals in accordance with the provisions of this chapter.

3. As of August 28, 2022, the rules of the personnel advisory board previously established by this chapter shall become rules of the commissioner of administration.

36.080. 1. The director shall be a person, appointed by the commissioner of administration, who is experienced in the principles and methods of personnel administration, who is familiar with and in sympathy with the application of merit
principles [and] or other efficient methods of public administration. The director shall be appointed for a term of four years beginning on July first following the election of a governor, which term may be renewed at its expiration at the option of the governor.

2. The personnel director shall not during his or her term of office, or for one year prior thereto:

   (1) Be a member of any local, state or national committee of a political party;
   (2) Be a member of any partisan political club or organization;
   (3) Actively participate in any partisan political campaign; or
   (4) Hold or be a candidate for any partisan public office.

3. Upon an impending or actual vacancy in the position of director, the board shall publicly solicit applications for the position and prepare and submit to the governor a list of the five most qualified applicants. In the course of preparing such a list the board may engage the services of persons experienced in personnel administration as consultants to assist it in examining and determining the best qualified available persons for appointment as director. The board shall be authorized to pay, out of the funds appropriated to it, the necessary travel and other expenses of any consultants engaged under the provisions of this section, and may also defray the travel expenses of candidates for the position who are requested to report for an interview. The director may also assist the board with the search process and division of personnel resources may be used to advance the search process.

4. The provisions of subdivision (2) of subsection 5 of section 1 of the Reorganization Act of 1974 notwithstanding, the total compensation of any director shall not exceed the statutory salary of department heads.

5. The provisions of subsection 8 of section 15 of the Reorganization Act of 1974 notwithstanding, the governor shall appoint to the position of director, without regard to his or her political affiliation and subject to the advice and consent of the senate, one of the persons named on the list submitted by the board.

6. The director may be removed by the [board] commissioner of administration for no reason or for any reason not prohibited by law.

36.090. 1. The director, as executive head of the personnel division, shall direct and supervise all its administrative and technical activities. In addition to the duties imposed upon the director elsewhere in this chapter, the director may develop in cooperation with appointing authorities a management training program, a recruiting program, and a system of performance appraisals, and [to] may assist appointing authorities in the setting of productivity goals.

2. [The director shall assist the board in the performance of its functions and attend board meetings.]

3. The director may:
(1) Establish and maintain a roster of all officers and employees subject to this chapter pursuant to subsection 1 of section 36.030 or pursuant to section 36.031, in which there shall be set forth, as to each employee, a record of the class title of the position held; the salary or pay; any change in class title, pay or status, and such other data as may be deemed desirable to produce significant facts pertaining to personnel administration;

(2) Appoint and fix the compensation of such experts and special assistants as may be necessary to carry out effectively the provisions of this chapter;

(3) Investigate the effects of this chapter and the rules promulgated under this chapter and report his or her findings and recommendations to the commissioner of administration and the governor;

(4) Make annual reports concerning the work of the division, problems in personnel management, and actions taken or to be taken by the division to resolve those problems;

(5) Perform any other lawful act which he or she may consider necessary or desirable to carry out the purposes and provisions of this chapter.

36.100. 1. The director shall ascertain the duties, authority and responsibilities of all positions subject to this chapter pursuant to subsection 1 of section 36.030, and all positions subject to this section pursuant to section 36.031. After consultation with the appointing authorities, the director shall prepare and recommend to the board, and maintain on a continuing basis, a position classification plan, which shall group all positions subject to this chapter pursuant to subsection 1 of section 36.030, and all positions subject to this section pursuant to section 36.031 in classes, based on their duties, authority and responsibilities. Except as provided in subsection 2 of this section, the position classification plan shall set forth, for each class of positions, a class title and a statement of the duties, authority and responsibilities thereof, and the qualifications that are necessary or desirable for the satisfactory performance of the duties of the class; provided, that no plan shall be adopted which prohibits the substitution of experience for education for each class of positions, except that, the director may determine that there is no equivalent substitution in particular cases. Classifications should be sufficiently broad in scope to include as many comparable positions as possible both on an intra- and inter-departmental basis.

2. The classification plan may group positions with similar levels of responsibility or expertise into broad classification bands.

3. The director shall, in consultation with the agencies, eliminate and combine classes when possible, taking into consideration the recruitment, selection, and compensation of personnel in the various classes.
36.120. 1. Before establishing a new position in divisions of the service subject to
this chapter pursuant to subsection 1 of section 36.030 or any new position in a department or
agency of the executive branch of state government subject to this section pursuant to section
36.031, or before making any permanent and substantial change of the duties, authority or
responsibilities of any such position, an appointing authority shall notify the director in
writing of the appointing authority's intention to do so, except where the positions may be
allocated by the appointing authority.

2. The director may at any time allocate any new position to a class, or change the
allocation of any position to a class, or [recommend to the board] make changes in the
classification plan. [Any change in the classification plan recommended by the director shall
take effect when approved by the board, or on the ninetieth day after it is recommended to the
board if prior thereto the board has not approved it. In case of necessity requiring the
immediate establishment of a new class, the director may establish such a class on an interim
basis pending approval of the class by the board as recommended by the director.]

3. When the allocation of a position to a class is changed, the director shall notify the
appointing authority. If allocation authority is delegated, the appointing authority shall notify
the director of any changes in the allocation. If the position is filled at the time of reallocation
to a class, the appointing authority shall immediately notify the incumbent of the position
regarding the allocation change. If the incumbent does not agree with the new allocation, the
incumbent may submit to the director a request for a review of the allocation of the position.

4. If any change is made in the classification plan by which a class of positions is
divided, altered, or abolished, or classes are combined, the director shall forthwith reallocate
the positions affected to their appropriate classes in the amended classification plan. An
employee who is occupying a position reallocated to a different class shall, subject to the
regulations, be given the same status in the new class as previously held in the class from
which his or her position is reallocated.

5. [After a class of positions has been approved by the board.] The director is
authorized to make such changes in the class title or in the statement of duties and
qualifications for [the] a new class as the director finds necessary for current maintenance of
the classification plan[, provided, however, that changes which materially affect the nature
and level of a class or which involve a change in salary range for the class shall be approved
by the board].

36.140. 1. After consultation with appointing authorities and the state fiscal officers,
and after a public hearing following suitable notice, the director shall prepare [and
recommend to the board] a pay plan for each class of positions subject to this chapter pursuant
to subsection 1 of section 36.030 and each class of positions subject to this section pursuant to
section 36.031. The pay plan shall include, for each class of positions, a minimum and a
maximum rate, and such provision for intermediate rates as the director considers necessary or equitable. The pay plan may also provide for the use of open, or stepless, pay ranges. The pay plan may include provision for grouping of positions with similar levels of responsibility or expertise into broad classification bands for purposes of determining compensation and for such salary differentials and other pay structures as the director considers necessary or equitable. In establishing the rates, the director shall give consideration to the experience in recruiting for positions in the state service, the rates of pay prevailing in the state for the services performed, and for comparable services in public and private employment, living costs, maintenance, or other benefits received by employees, and the financial condition and policies of the state. These considerations shall be made on a statewide basis and shall not make any distinction based on geographical areas or urban and rural conditions. The pay plan shall take effect when approved by the governor, and each employee appointed to a position subject to this chapter pursuant to subsection 1 of section 36.030 and each class of positions subject to this section pursuant to section 36.031, after the adoption of the pay plan shall be paid according to the provisions of the pay plan for the position in which he or she is employed; provided, that the commissioner of administration certifies that there are funds appropriated and available to pay the adopted pay plan. The pay plan shall also be used as the basis for preparing budget estimates for submission to the legislature insofar as such budget estimates concern payment for services performed in positions subject to this chapter pursuant to subsection 1 of section 36.030 and positions subject to this section pursuant to section 36.031. Amendments to the pay plan may be recommended by the director from time to time as circumstances require and such amendments shall take effect when approved as provided by this section. The conditions under which employees may be appointed at a rate above the minimum provided for the class, or advance from one rate to another within the rates applicable to their positions, may be determined by the regulations.

2. Any change in the pay plan shall be made on a uniform statewide basis. No employee in a position subject to this chapter shall receive more or less compensation than another employee solely because of the geographical area in which the employee lives or works.

36.250. 1. Every person appointed to a permanent position described under subdivision (2) of subsection 1 of section 36.030 shall be required to successfully complete a working test during a probationary period which shall be of sufficient length to enable the appointing authority to observe the employee's ability to perform the various duties pertaining to the position.

2. The director shall by regulation establish the standards governing normal length of the probationary period for different classes of positions. The regulations shall specify the criteria for reducing or lengthening the probationary period for individuals within...
the various classes. The minimum probationary period shall be three months. The maximum probationary period shall be eighteen months for top professional personnel and personnel with substantial supervisory or administrative responsibilities, and twelve months for all others. However, a probationary period shall not be required for an employee reinstated within two years after layoff or demotion in lieu of layoff by the same division of service.

3. Prior to the expiration of an employee's probationary period, the appointing authority shall notify the director and the employee in writing whether the services of the employee have been satisfactory and whether the appointing authority will continue the employee in the employee's position.

4. At any time during the probationary period the appointing authority may remove an employee if, in the opinion of the appointing authority, the working test indicates that the employee is unable or unwilling to perform the duties of the position satisfactorily. Upon removal, the appointing authority shall forthwith report to the director and to the employee removed, in writing, the appointing authority's action and the reason thereof. An employee who is found by the director to have been appointed through fraud shall be removed within ten days of notification of the appointing authority.

36.440. 1. All officers and employees of the state subject to provisions of this chapter, whether pursuant to subsection 1 of section 36.030 or pursuant to section 36.031, shall comply with and aid in all proper ways in carrying out the provisions of this chapter applicable to them and the regulations adopted thereunder. All officers and employees shall furnish any records or information which the director or the board may request for any purpose of this law.

2. A state officer or employee who shall fail to comply with any provision of this chapter or of any regulation adopted thereunder that is applicable to such person shall be subject to all penalties and remedies now or hereafter provided by law for the failure of a public officer or employee to do any act required of him or her by this chapter. The director may maintain such action or proceeding at law or in equity as he or she considers necessary or appropriate to secure compliance with this chapter and the regulations adopted thereunder.

36.510. 1. In addition to other duties specified elsewhere in this chapter the director may perform the following functions in some or all agencies of state government:

(1) Develop, initiate and implement a central training program for personnel in agencies of state government and encourage and assist in the development of such specialized training activities as can best be administered internally by such individual agencies;

(2) Establish a management trainee program and prescribe rules for the establishment of a career executive service for the state;

(3) [Formulate for approval of the board] Promulgate regulations regarding mandatory training for persons employed in management positions in state agencies;
(4) Institute, coordinate and direct a statewide program for recruitment of personnel in cooperation with appointing authorities in state agencies;

(5) Assist all state departments in setting productivity goals and in implementing a standard system of performance appraisals;

(6) Establish and direct a central labor relations function for the state which shall coordinate labor relations activities in individual state agencies, including participation in negotiations and approval of agreements relating to uniform wages, benefits and those aspects of employment which have fiscal impact on the state; and

(7) [Formulate] Promulgate rules [for approval of the board] and establish procedures and standards relating to position classification and compensation of employees which are designed to secure essential uniformity and comparability among state agencies.

2. Any person who is employed in a position subject to this chapter who engaged in a strike or labor stoppage shall be subject to the penalties provided by law.

37.010. 1. The governor, by and with the advice and consent of the senate, shall appoint a commissioner of administration, who shall head the "Office of Administration" which is hereby created. The commissioner of administration shall receive a salary as provided by law and shall also receive his or her actual and necessary expenses incurred in the discharge of his or her official duties. Before taking office, the commissioner of administration shall take and subscribe an oath or affirmation to support the Constitution of the United States and of this state, and to demean himself or herself faithfully in office. The commissioner shall also deposit with the governor a bond, with sureties to be approved by the governor, in the amount to be determined by the governor payable to the state of Missouri, conditioned on the faithful performance of the duties of his or her office. The premium of this bond shall be paid out of the appropriation for the office of the governor.

2. The governor shall appoint the commissioner of administration with the advice and consent of the senate. The commissioner shall be at least thirty years of age and must have been a resident and qualified voter of this state for the five years next preceding his or her appointment. He or she shall be qualified by training and experience to assume the managerial and administrative functions of the office of commissioner of administration.

3. The commissioner of administration shall, by virtue of his or her office, without additional compensation, head the division of budget, the division of purchasing, the division of facilities management, design and construction, the division of personnel, and the information technology services division. Whenever provisions of the constitution grant powers, impose duties or make other reference to the comptroller, they shall be construed as referring to the commissioner of administration.

4. The commissioner of administration shall provide the governor with such assistance in the supervision of the executive branch of state government as the governor
requires and shall perform such other duties as are assigned to him or her by the governor or
by law. The commissioner of administration shall work with other departments of the
executive branch of state government to promote economy, efficiency and improved service
in the transaction of state business. The commissioner of administration, with the approval of
the governor, shall organize the work of the office of administration in such manner as to
obtain maximum effectiveness of the personnel of the office. He or she may consolidate,
abolish, or reassign duties of positions or divisions combined within the office of
administration[. except for the division of personnel. He or she may delegate specific
duties to subordinates]. These subordinates shall take the same oath as the commissioner and
shall be covered by the bond of the director or by separate bond as required by the governor.

5. [The personnel division, personnel director and personnel advisory board as
provided in chapter 36 shall be in the office of administration.] The personnel director and
employees of the personnel division shall perform such duties as directed by the
commissioner of administration for personnel work in agencies and departments of state
government to upgrade state employment and to improve the uniform quality of state
employment.

6. The commissioner of administration shall prepare a complete inventory of all real
estate, buildings and facilities of state government and an analysis of their utilization. Each
year he or she shall formulate and submit to the governor a long-range plan for the ensuing
five years for the repair, construction and rehabilitation of all state properties. The plan shall
set forth the projects proposed to be authorized in each of the five years with each project
ranked in the order of urgency of need from the standpoint of the state as a whole and shall be
upgraded each year. Project proposals shall be accompanied by workload and utilization
information explaining the need and purpose of each. Departments shall submit
recommendations for capital improvement projects and other information in such form and
at such times as required by the commissioner of administration to enable him or her to
prepare the long-range plan. The commissioner of administration shall prepare the long-
range plan together with analysis of financing available and suggestions for further financing
for approval of the governor who shall submit it to the general assembly. The long-range plan
shall include credible estimates for operating purposes as well as capital outlay and shall
include program data to justify need for the expenditures included. The long-range plan shall
be extended, revised and resubmitted in the same manner to accompany each executive
budget. The appropriate recommendations for the period for which appropriations are to be
made shall be incorporated in the executive budget for that period together with
recommendations for financing. Each revised long-range plan shall provide a report on
progress in the repair, construction and rehabilitation of state properties and of the operating
purposes program for the preceding fiscal period in terms of expenditures and meeting program goals.

7. The office of the commissioner of administration shall be in Jefferson City.

8. In case of death, resignation, removal from office or vacancy from any cause in the office of commissioner of administration, the governor shall take charge of the office and superintend the business thereof until a successor is appointed, commissioned and qualified.

105.950. 1. Until June 30, 2000, the commissioner of administration and the directors of the departments of revenue, social services, agriculture, economic development, corrections, labor and industrial relations, natural resources, and public safety shall continue to receive the salaries they received on August 27, 1999, subject to annual adjustments as provided in section 105.005.

2. On and after July 1, 2000, the salary of the directors of the above departments shall be set by the governor within the limits of the salary ranges established pursuant to this section and the appropriation for that purpose. Salary ranges for department directors and members of the parole board shall be set by the personnel [advisory board] director after considering the results of a study periodically performed or administered by the office of administration. Such salary ranges shall be published yearly in an appendix to the revised statutes of Missouri.

3. Each of the above salaries shall be increased by any salary adjustment provided pursuant to the provisions of section 105.005.

105.1114. Administrative procedures for the implementation of sections 105.1100 to 105.1116 shall be promulgated by the [state personnel] personnel [advisory board] director for those employees classified under the state personnel law and by other public employers for those employees under their management and control. No rule or portion of a rule promulgated under the authority of sections 105.1100 to 105.1116 shall become effective unless it has been promulgated pursuant to the provisions of section 536.024.

136.370. 1. Pursuant to chapter 143 and chapter 144, the director shall waive any interest or penalty assessed against any taxpayer when it is determined by the director, the administrative hearing commission, or a court of law that the negligence of an employee of the department resulted in undue delay, as defined by rule or regulation, in either assessing tax or notifying the taxpayer of the liability owed. Such waiver of interest or penalty shall be for that amount attributable to the period of delay and for any time that the penalty or interest is under appeal.

2. Notwithstanding any provision of law to the contrary, the director shall refund to a taxpayer the amount of sales and use tax assessments paid by such taxpayer when it is determined by the administrative hearing commission or a court of law that the negligence of or incorrect information provided by an employee of the department
resulted in the taxpayer failing to collect and remit sales and use tax assessments that were required to be collected and for which the department subsequently audited the taxpayer. A taxpayer shall file a claim for refund no later than April 15, 2023, to receive a refund pursuant to this subsection.

288.220. 1. Subject to the supervision of the director of the department of labor and industrial relations, the division of employment security of the department of labor and industrial relations shall be under the control, management and supervision of a director who shall be appointed by the governor, by and with the advice and consent of the senate. The director shall serve at the pleasure of the governor.

2. The division shall be responsible for administering the Missouri state unemployment insurance operation and any other operations as are necessary to administer the state's employment security law.

3. The central office of the division shall be maintained in the City of Jefferson.

4. Subject to the supervision and approval of the director of the department of labor and industrial relations, it shall be the duty of the director to administer this law; and the director shall have power and authority to adopt, amend, or rescind any regulations as the director deems necessary to the efficient internal management of the division. The director shall determine the division's organization and methods of procedure. Subject to the provisions of the state [merit system] personnel law, chapter 36, the director shall employ and prescribe the duties and powers of the persons as may be necessary. The director shall collaborate with the personnel director [and the personnel advisory board] in establishing for employees of the division salaries comparable to the salaries paid by other states of a similar size and volume of operations to employees engaged in the administration of the employment security programs of those states. The director may delegate to any such person the power and authority as the director deems reasonable and proper for the effective administration of the law, and may in the director's discretion bond any person handling moneys or signing checks. Further, the director shall have the power to make expenditures, require reports, make investigations and take other action not inconsistent with this law as he or she considers necessary to the efficient and proper administration of the law.

5. Subject to the approval of the director of the department of labor and industrial relations and the commission, the director shall adopt, amend or rescind the rules and regulations as are necessary to implement any of the provisions of this law not relating to the internal management of the division; however, the rules and regulations shall not become effective until ten days after their approval by the commission and copies thereof have been filed in the office of the secretary of state.

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

(1) "Eligible individual", any individual or married couple who:
(a) Cannot be claimed as a dependent on any other taxpayer's federal income tax return for a tax year beginning in the calendar year in which the individual's tax year begins;

(b) Has a Missouri adjusted gross income of less than one hundred fifty thousand dollars in the case of an individual filing an individual income tax return, or less than three hundred thousand dollars in the case of a married couple filing a combined income tax return;

(c) Is not an estate or trust;

(d) Is not delinquent on child support obligations;

(e) Is a resident of the state, as defined in section 143.101; and

(f) Files a Missouri individual or combined individual income tax return for the tax year ending in calendar year 2021, and has filed such return with the state by October 17, 2022 or such return was postmarked by October 17, 2022;

(2) "Qualified taxpayer", any individual subject to the state income tax imposed under chapter 143, excluding the withholding tax imposed under sections 143.191 to 143.265, who is an eligible individual as defined under this section;

(3) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265.

2. For the 2021 tax year, a qualified taxpayer shall be allowed to claim a one-time nonrefundable tax credit against the taxpayer's state tax liability in an amount equal to the lesser of each qualified taxpayer's Missouri income tax due for the tax year ending in calendar year 2021, or five hundred dollars in the case of individuals filing an individual Missouri income tax return, or one thousand dollars in the case of married couples filing a combined Missouri individual income tax return, whichever is less.

3. The department of revenue shall automatically adjust each qualified taxpayer's tax return for the 2021 tax year and shall issue refunds, if necessary, to qualified taxpayers via check or electronic fund transfer.

4. No tax credit claimed under this section shall be carried forward to any subsequent tax year.

5. No tax credit claimed under this section shall be assigned, transferred, sold, or otherwise conveyed.

6. Notwithstanding any provision of this section to the contrary, the director of revenue shall not authorize more than five hundred million dollars in tax credits under this section. In the event the aggregate amount of tax credits claimed by qualified taxpayers exceeds five hundred million dollars, the value of the tax credit shall be reduced by the smallest uniform percentage such that the total of all tax credits issued under this section is equal to five hundred million dollars.
7. There is hereby created in the state treasury the "Tax Credit Offset Fund", which shall consist of moneys appropriated by the general assembly. The state treasurer shall be custodian of the fund and may approve disbursements from the fund in accordance with sections 30.170 and 30.180. Upon appropriation, money in the fund shall be used solely to issue tax credits pursuant to this section. Any moneys remaining in the fund at the end of the fiscal year ending on June 30, 2023, shall revert to the credit of the general revenue fund.

8. The department of revenue shall promulgate all necessary rules and regulations for the administration of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2022, shall be invalid and void.

Section 2. No state employee shall be required to receive a vaccination against COVID-19 as a condition of commencing or continuing employment. This section shall not apply to any state employee who is employed by any facility that meets the definition of hospital in section 197.020, any long term care facility licensed under chapter 198, any entity that meets the definition of facility in section 199.170, or any facility certified by the Centers for Medicare and Medicaid Services.

[36.050. 1. The personnel advisory board and its functions, duties and powers prescribed in this chapter is transferred by type III transfer to the office of administration.

2. The personnel advisory board shall consist of seven members. Four members of the board shall be public members, citizens of the state who are not state employees or officials, of good character and reputation, who are known to be in sympathy with the application of merit principles to public employment. Two members shall be employees of state agencies subject to this chapter pursuant to subsection 1 of section 36.030 or any department, agency, or position of the executive branch of state government not exempted from section 36.031, one a member of executive management, and one a nonmanagement employee. The state equal employment opportunity officer shall be a member of the board. No member of the board, during the member's term of office, or for at least one year prior thereto, shall be a member of any local, state or national committee of a political party or an officer or member of a committee in any partisan political club or organization, or hold, or be a candidate for, a partisan public office. An employee member who leaves state employment or otherwise fails to further qualify for the appointment shall vacate the position.
3. The members of the board shall be appointed by the governor by and with the advice and consent of the senate. Appointments of all members shall be for terms of six years. Any vacancy shall be filled by an appointment for the unexpired term. Each member of the board shall hold office until such member’s successor is appointed and qualified.

4. A member of the board is removable by the governor only for just cause, after being given a written notice setting forth in substantial detail the charges against the member and an opportunity to be heard publicly on the charges before the governor. A copy of the charges and a transcript of the record of the hearing shall be filed with the secretary of state.

5. Each public member of the board shall be paid an amount for each day devoted to the work of the board which shall be determined by the commissioner of administration and filed with the reorganization plan of the office of administration; provided, however, that such amount shall not exceed that paid to members of boards and commissions with comparable responsibilities. All board members are entitled to reimbursement for necessary travel and other expenses pertaining to the duties of the board. Duties performed for the board by any employee member of the board shall be considered duties in connection with the appointment of the individual, and such employee member shall suffer no loss of regular compensation by reason of performance of such duties.

6. The board shall elect from among its membership a chairman and vice chairman, who shall act as chairman in the chairman’s absence. It shall meet at the times and places specified by call of the chairman, the governor, or the director. At least one meeting shall be held every three months. All regular meetings are open to the public. Notice of each meeting shall be given in writing to each member by the director. Four members shall constitute a quorum for the transaction of official business.

7. To assist in the performance of its duties the board may employ staff from funds appropriated for this purpose; provided, however, that this provision shall not be interpreted to limit the ability of the personnel director to provide assistance to the board.