AN ACT


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


105.1500. 1. This section shall be known and may be cited as "The Personal Privacy Protection Act".

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

(1) "Personal information", any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, or volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code of 1986, as amended;

EXPLANATION — Matter enclosed in bold-faced brackets [thins] in the above bill is not enacted and is intended to be omitted from the law. Matter in bold-face type in the above bill is proposed language.
(2) "Public agency", the state and any political subdivision thereof including, but not limited to, any department, agency, office, commission, board, division, or other entity of state government; any county, city, township, village, school district, community college district; or any other local governmental unit, agency, authority, council, board, commission, state or local court, tribunal or other judicial or quasi-judicial body.

3. (1) Notwithstanding any provision of law to the contrary, but subject to the exceptions listed under subsection 4 of this section, a public agency shall not:
   (a) Require any individual to provide the public agency with personal information or otherwise compel the release of personal information;
   (b) Require any entity exempt from federal income taxation under Section 501(c) of the Internal Revenue Code to provide the public agency with personal information or otherwise compel the release of personal information;
   (c) Release, publicize, or otherwise publicly disclose personal information in possession of a public agency; or
   (d) Request or require a current or prospective contractor or grantee with the public agency to provide the public agency with a list of entities exempt from federal income taxation under Section 501(c) of the Internal Revenue Code of 1986, as amended, to which it has provided financial or nonfinancial support.

   (2) All personal information in the possession of a public agency shall be considered a closed record under chapter 610 and court operating rules.

4. The provisions of this section shall not preclude any individual or entity from being required to comply with any of the following:
   (1) Submitting any report or disclosure required by this chapter or chapter 130;
   (2) Responding to any lawful request or subpoena for personal information from the Missouri ethics commission as a part of an investigation, or publicly disclosing personal information as a result of an enforcement action from the Missouri ethics commission pursuant to its authority in sections 105.955 to 105.966;
   (3) Responding to any lawful warrant for personal information issued by a court of competent jurisdiction;
   (4) Responding to any lawful request for discovery of personal information in litigation if:
      (a) The requestor demonstrates a compelling need for the personal information by clear and convincing evidence; and
      (b) The requestor obtains a protective order barring disclosure of personal information to any person not named in the litigation;
45  (5) Applicable court rules or admitting any personal information as relevant
evidence before a court of competent jurisdiction. However, a submission of personal
information to a court shall be made in a manner that it is not publicly revealed and no
court shall publicly reveal personal information absent a specific finding of good cause;
or

(6) Any report or disclosure required by state law to be filed with the secretary
of state, provided that personal information obtained by the secretary of state is
otherwise subject to the requirements of paragraph (c) of subdivision (1) of subsection 3
of this section, unless expressly required to be made public by state law.

5. (1) A person or entity alleging a violation of this section may bring a civil
action for appropriate injunctive relief, damages, or both. Damages awarded under this
section may include one of the following, as appropriate:

(a) A sum of moneys not less than two thousand five hundred dollars to
compensate for injury or loss caused by each violation of this section; or

(b) For an intentional violation of this section, a sum of moneys not to exceed
three times the sum described in paragraph (a) of this subdivision.

(2) A court, in rendering a judgment in an action brought under this section,
may award all or a portion of the costs of litigation, including reasonable attorney's fees
and witness fees, to the complainant in the action if the court determines that the award
is appropriate.

(3) A person who knowingly violates this section is guilty of a class B
misdemeanor.

130.029. 1. Nothing herein contained shall be construed to prohibit any corporation
organized under any general or special law of this state, or any other state or by an act of the
Congress of the United States or any labor organization, cooperative association or mutual
association from making any contributions or expenditures, provided:

(1) That the board of directors of any corporation by resolution has authorized
contributions or expenditures, or by resolution has authorized a designated officer to make
such contributions or expenditures; or

(2) That the members of any labor organization, cooperative association or mutual
association have authorized contributions or expenditures by a majority vote of the members
present at a duly called meeting of any such labor organization, cooperative association or
mutual association or by such vote has authorized a designated officer to make such
contributions or expenditures.

2. No provision of this section shall be construed to authorize contributions or
expenditures otherwise prohibited by, or to change any necessary percentage of vote
otherwise required by, the articles of incorporation or association or bylaws of such labor
organization, corporation, cooperative or mutual association.

3. Authority to make contributions or expenditures as authorized by this section shall
be adopted by general or specific resolution. This resolution shall state the total amount of
contributions or expenditures authorized, the purposes of such contributions or expenditures
and the time period within which such authority shall exist.

4. (1) Any limited liability company that is duly registered pursuant to chapter
347 and that has not elected to be classified as a corporation under the federal tax code
may make contributions to any committee if the limited liability company has:
(a) Been in existence for at least one year prior to such contribution; and
(b) Electronically filed with the Missouri ethics commission indicating that the
limited liability company is a legitimate business with a legitimate business interest and
is not created for the sole purpose of making campaign contributions.

(2) The Missouri ethics commission shall develop a method for limited liability
companies to use for purposes of paragraph (b) of subdivision (1) of this subsection.
The commission shall post all information submitted pursuant to this subdivision on its
website on a public page in a searchable format.

135.110. 1. Any taxpayer who shall establish a new business facility shall be allowed
a credit, each year for ten years, in an amount determined pursuant to subsection 2 or 3 of this
section, whichever is applicable, against the tax imposed by chapter 143, excluding
withholding tax imposed by sections 143.191 to 143.265, or an insurance company which
shall establish a new business facility by satisfying the requirements in subdivision (9) of
section 135.100 shall be allowed a credit against the tax otherwise imposed by chapter 148,
and in the case of an insurance company exempt from the thirty percent employee
requirement of section 135.230, against any obligation imposed pursuant to section 375.916,
except that no taxpayer shall be entitled to multiple ten-year periods for subsequent
expansions at the same facility, except as otherwise provided in this section. For the purpose
of this section, the term "facility" shall mean, and be limited to, the facility or facilities which
are located on the same site in which the new business facility is located, and in which the
business conducted at such facility or facilities is directly related to the business conducted at
the new business facility. Notwithstanding the provisions of this subsection, a taxpayer may
be entitled to an additional ten-year period, and an additional six-year period after the
expiration of such additional ten-year period, if a new business facility is expanded in the
eighth, ninth or tenth year of the current ten-year period or in subsequent years following the
expiration of the ten-year period, if the number of new business facility employees attributed
to such expansion is at least twenty-five and the amount of new business facility investment
attributed to such expansion is at least one million dollars. Credits may not be carried
forward but shall be claimed for the taxable year during which commencement of commercial operations occurs at such new business facility, and for each of the nine succeeding taxable years. A letter of intent, as provided for in section 135.258, must be filed with the department of economic development no later than fifteen days prior to the commencement of commercial operations at the new business facility. The initial application for claiming tax credits must be made in the taxpayer's tax period immediately following the tax period in which commencement of commercial operations began at the new business facility. This provision shall have effect on all initial applications filed on or after August 28, 1992. No credit shall be allowed pursuant to this section unless the number of new business facility employees engaged or maintained in employment at the new business facility for the taxable year for which the credit is claimed equals or exceeds two; except that the number of new business facility employees engaged or maintained in employment by a revenue-producing enterprise other than a revenue-producing enterprise defined in paragraphs (a) to (g) and (i) to (l) of subdivision (12) of section 135.100 which establishes an office as defined in subdivision (9) of section 135.100 shall equal or exceed twenty-five.

2. For tax periods beginning after August 28, 1991, in the case of a taxpayer operating an existing business facility, the credit allowed by subsection 1 of this section shall offset the greater of:

(1) Some portion of the income tax otherwise imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or in the case of an insurance company, the tax on the direct premiums, as defined in chapter 148, and in the case of an insurance company exempt from the thirty percent employee requirement of section 135.230, against any obligation imposed pursuant to section 375.916 with respect to such taxpayer's new business facility income for the taxable year for which such credit is allowed; or

(2) Up to fifty percent or, in the case of an economic development project located within a distressed community as defined in section 135.530, seventy-five percent of the business income tax otherwise imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or in the case of an insurance company, the tax on the direct premiums, as defined in chapter 148, and in the case of an insurance company exempt from the thirty percent employee requirement of section 135.230, against any obligation imposed pursuant to section 375.916 if the business operates no other facilities in Missouri. In the case of an existing business facility operating more than one facility in Missouri, the credit allowed in subsection 1 of this section shall offset up to the greater of the portion prescribed in subdivision (1) of this subsection or twenty-five percent or, in the case of an economic development project located within a distressed community as defined in section 135.530, thirty-five percent of the business' tax, except that no taxpayer operating more than one facility in Missouri shall be allowed to offset more than twenty-five percent or, in the case of
an economic development project located within a distressed community as defined in section 135.530, thirty-five percent of the taxpayer's business income tax in any tax period under the method prescribed in this subdivision. Such credit shall be an amount equal to the sum of one hundred dollars or, in the case of an economic development project located within a distressed community as defined in section 135.530, one hundred fifty dollars for each new business facility employee plus one hundred dollars or, in the case of an economic development project located within a distressed community as defined in section 135.530, one hundred fifty dollars for each one hundred thousand dollars, or major fraction thereof (which shall be deemed to be fifty-one percent or more) in new business facility investment. For the purpose of this section, tax credits earned by a taxpayer, who establishes a new business facility because it satisfies the requirements of paragraph (c) of subdivision (5) of section 135.100, shall offset the greater of the portion prescribed in subdivision (1) of this subsection or up to fifty percent or, in the case of an economic development project located within a distressed community as defined in section 135.530, seventy-five percent of the business' tax provided the business operates no other facilities in Missouri. In the case of a business operating more than one facility in Missouri, the credit allowed in subsection 1 of this section shall offset up to the greater of the portion prescribed in subdivision (1) of this subsection or twenty-five percent or, in the case of an economic development project located within a distressed community as defined in section 135.530, thirty-five percent of the business' tax, except that no taxpayer operating more than one facility in Missouri shall be allowed to offset more than twenty-five percent or, in the case of an economic development project located within a distressed community as defined in section 135.530, thirty-five percent of the taxpayer's business income tax in any tax period under the method prescribed in this subdivision.

3. For tax periods beginning after August 28, 1991, in the case of a taxpayer not operating an existing business facility, the credit allowed by subsection 1 of this section shall offset the greater of:

   (1) Some portion of the income tax otherwise imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or in the case of an insurance company, the tax on the direct premiums, as defined in chapter 148, and in the case of an insurance company exempt from the thirty percent employee requirement of section 135.230, against any obligation imposed pursuant to section 375.916 with respect to such taxpayer's new business facility income for the taxable year for which such credit is allowed; or

   (2) Up to one hundred percent of the business income tax otherwise imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or in the case of an insurance company, the tax on the direct premiums, as defined in chapter 148, and in the case of an insurance company exempt from the thirty percent employee requirement of section 135.230, against any obligation imposed pursuant to section 375.916 if the business
has no other facilities operating in Missouri. In the case of a taxpayer not operating an
existing business and operating more than one facility in Missouri, the credit allowed by
subsection 1 of this section shall offset up to the greater of the portion prescribed in
subdivision (1) of this subsection or twenty-five percent or, in the case of an economic
development project located within a distressed community as defined in section 135.530,

thirty-five percent of the business' tax, except that no taxpayer operating more than one
facility in Missouri shall be allowed to offset more than twenty-five percent or, in the case of
an economic development project located within a distressed community as defined in section
135.530, thirty-five percent of the taxpayer's business income tax in any tax period under the
method prescribed in this subdivision. Such credit shall be an amount equal to the sum of
seventy-five dollars or, in the case of an economic development project located within a
distressed community as defined in section 135.530, one hundred twenty-five dollars for each
new business facility employee plus seventy-five dollars or, in the case of an economic
development project located within a distressed community as defined in section 135.530,
one hundred twenty-five dollars for each one hundred thousand dollars, or major fraction
thereof (which shall be deemed to be fifty-one percent or more) in new business facility
investment.

4. The number of new business facility employees during any taxable year shall be
determined by dividing by twelve the sum of the number of individuals employed on the last
business day of each month of such taxable year. If the new business facility is in operation
for less than the entire taxable year, the number of new business facility employees shall be
determined by dividing the sum of the number of individuals employed on the last business
day of each full calendar month during the portion of such taxable year during which the new
business facility was in operation by the number of full calendar months during such period.
For the purpose of computing the credit allowed by this section in the case of a facility which
qualifies as a new business facility because it qualifies as a separate facility pursuant to
subsection 6 of this section, and, in the case of a new business facility which satisfies the
requirements of paragraph (c) of subdivision (5) of section 135.100, or subdivision (11) of
section 135.100, the number of new business facility employees at such facility shall be
reduced by the average number of individuals employed, computed as provided in this
subsection, at the facility during the taxable year immediately preceding the taxable year in
which such expansion, acquisition, or replacement occurred and shall further be reduced by
the number of individuals employed by the taxpayer or related taxpayer that was subsequently
transferred to the new business facility from another Missouri facility and for which credits
authorized in this section are not being earned, whether such credits are earned because of an
expansion, acquisition, relocation or the establishment of a new facility.
5. For the purpose of computing the credit allowed by this section in the case of a facility which qualifies as a new business facility because it qualifies as a separate facility pursuant to subsection 6 of this section, and, in the case of a new business facility which satisfies the requirements of paragraph (c) of subdivision (5) of section 135.100 or subdivision (11) of section 135.100, the amount of the taxpayer's new business facility investment in such facility shall be reduced by the average amount, computed as provided in subdivision (8) of section 135.100 for new business facility investment, of the investment of the taxpayer, or related taxpayer immediately preceding such expansion or replacement or at the time of acquisition. Furthermore, the amount of the taxpayer's new business facility investment shall also be reduced by the amount of investment employed by the taxpayer or related taxpayer which was subsequently transferred to the new business facility from another Missouri facility and for which credits authorized in this section are not being earned, whether such credits are earned because of an expansion, acquisition, relocation or the establishment of a new facility.

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

(1) The taxpayer's new business facility investment in the expansion during the tax period in which the credits allowed in this section are claimed exceeds one hundred thousand dollars, or, if less, one hundred percent of the investment in the original facility prior to expansion and if the number of new business facility employees engaged or maintained in employment at the expansion facility for the taxable year for which credit is claimed equals or exceeds two, except that the number of new business facility employees engaged or maintained in employment at the expansion facility for the taxable year for which the credit is claimed equals or exceeds twenty-five if an office as defined in subdivision (9) of section 135.100 is established by a revenue-producing enterprise other than a revenue-producing enterprise defined in paragraphs (a) to (g) and (i) to (l) of subdivision (12) of section 135.100 and the total number of employees at the facility after the expansion is at least two greater than the total number of employees before the expansion, except that the total number of employees at the facility after the expansion is at least greater than the number of employees before the expansion by twenty-five, if an office as defined in subdivision (9) of section 135.100 is established by a revenue-producing enterprise other than a revenue-producing enterprise defined in paragraphs (a) to (g) and (i) to (l) of subdivision (12) of section 135.100; and

(2) The expansion otherwise constitutes a new business facility. The taxpayer's investment in the expansion and in the original facility prior to expansion shall be determined in the manner provided in subdivision (8) of section 135.100.
7. No credit shall be allowed pursuant to this section to a public utility, as such term is defined in section 386.020. Notwithstanding any provision of this subsection to the contrary, motor carriers, barge lines or railroads engaged in transporting property for hire, or any interexchange telecommunications company or local exchange telecommunications company that establishes a new business facility shall be eligible to qualify for credits allowed in this section.

8. For the purposes of the credit described in this section, in the case of a corporation described in section 143.471 or partnership, in computing Missouri’s tax liability, this credit shall be allowed to the following:

   (1) The shareholders of the corporation described in section 143.471;

   (2) The partners of the partnership. This credit shall be apportioned to the entities described in subdivisions (1) and (2) of this subsection in proportion to their share of ownership on the last day of the taxpayer's tax period.

9. Notwithstanding any provision of law to the contrary, any employee-owned engineering firm classified as SIC 8711, architectural firm as classified SIC 8712, or accounting firm classified SIC 8721 establishing a new business facility because it qualifies as a headquarters as defined in subsection 10 of this section, shall be allowed the credits described in subsection 11 of this section under the same terms and conditions prescribed in sections 135.100 to 135.150; provided:

   (1) Such facility maintains an average of at least five hundred new business facility employees as defined in subdivision (6) of section 135.100 during the taxpayer's tax period in which such credits are being claimed; and

   (2) Such facility maintains an average of at least twenty million dollars in new business facility investment as defined in subdivision (8) of section 135.100 during the taxpayer's tax period in which such credits are being claimed.

10. For the purpose of the credits allowed in subsection 9 of this section:

   (1) "Employee-owned" means the business employees own directly or indirectly, including through an employee stock ownership plan or trust at least:

   (a) Seventy-five percent of the total business stock, if the taxpayer is a corporation described in section 143.441; or

   (b) One hundred percent of the interest in the business if the taxpayer is a corporation described in section 143.471, a partnership, or a limited liability company; and

   (2) "Headquarters" means:

      (a) The administrative management of at least three integrated facilities operated by the taxpayer or related taxpayer; and

      (b) The taxpayer's business has been headquartered in this state for more than fifty years.
11. The tax credits allowed in subsection 9 of this section shall be the greater of:
   (1) Four hundred dollars for each new business facility employee as computed in
       subsection 4 of this section and four percent of new business facility investment as computed
       in subsection 5 of this section; or
   (2) Five hundred dollars for each new business facility employee as computed in
       subsection 4 of this section, and five hundred dollars of each one hundred thousand dollars of
       new business facility investment as computed in subsection 5 of this section.

12. For the purpose of the credit described in subsection 9 of this section, in the case
    of a small corporation described in section 143.471, or a partnership, or a limited liability
    company, the credits allowed in subsection 9 of this section shall be apportioned in proportion
    to the share of ownership of each shareholder, partner or stockholder on the last day of the
    taxpayer's tax period for which such credits are being claimed.

13. For the purpose of the credit described in subsection 9 of this section, tax credits
    earned, to the extent such credits exceed the taxpayer's Missouri tax on taxable business
    income, shall constitute an overpayment of taxes and in such case, be refunded to the taxpayer
    provided such refunds are used by the taxpayer to purchase specified facility items. For the
    purpose of the refund as authorized in this subsection, "specified facility items" means
    equipment, computers, computer software, copiers, tenant finishing, furniture and fixtures
    installed and in use at the new business facility during the taxpayer's taxable year. The
    taxpayer shall perfect such refund by attesting in writing to the director, subject to the
    penalties of perjury, the requirements prescribed in this subsection have been met and
    submitting any other information the director may require.

14. Notwithstanding any provision of law to the contrary, any taxpayer may sell,
    assign, exchange, convey or otherwise transfer tax credits allowed in subsection 9 of this
    section under the terms and conditions prescribed in subdivisions (1) and (2) of this
    subsection. Such taxpayer, referred to as the assignor for the purpose of this subsection, may
    sell, assign, exchange or otherwise transfer earned tax credits:
       (1) For no less than seventy-five percent of the par value of such credits; and
       (2) In an amount not to exceed one hundred percent of such earned credits. The
           taxpayer acquiring the earned credits referred to as the assignee for the purpose of this
           subsection may use the acquired credits to offset up to one hundred percent of the tax
           liabilities otherwise imposed by chapter 143, excluding withholding tax imposed by sections
           143.191 to 143.261, or chapter 148, or in the case of an insurance company exempt from the
           thirty percent employee requirement of section 135.230, against any obligation imposed
           pursuant to section 375.916. Unused credits in the hands of the assignee may be carried
           forward for up to five tax periods, provided all such credits shall be claimed within ten tax
           periods following the tax period in which commencement of commercial operations occurred.
at the new business facility. The assignor shall enter into a written agreement with the
assignee establishing the terms and conditions of the agreement and shall perfect such transfer
by notifying the director in writing within thirty calendar days following the effective date of
the transfer and shall provide any information as may be required by the director to administer
and carry out the provisions of this subsection. Notwithstanding any other provision of law to
the contrary, the amount received by the assignor of such tax credit shall be taxable as income
of the assignor, and the difference between the amount paid by the assignee and the par value
of the credits shall be taxable as income of the assignee.

135.155. 1. Notwithstanding any provision of the law to the contrary, no revenue-
producing enterprise other than headquarters as defined in subsection 10 of section 135.110
shall receive the incentives set forth in sections 135.100 to 135.150 for facilities commencing
operations on or after January 1, 2005. No headquarters shall receive the incentives set forth
in subsections 9 to 14 of section 135.110 for facilities commencing or expanding operations
on or after January 1, [2025]2031.

2. Notwithstanding subsection 9 of section 135.110 to the contrary, expansions at
headquarters facilities shall each be considered a separate new business facility and each be
entitled to the credits as set forth in subsections 9 to 14 of section 135.110 if the number of
new business facility employees attributed to each such expansion is at least twenty-five and
the amount of new business facility investment attributed to each such expansion is at least
one million dollars. In any year in which a new business facility is not created, the jobs and
investment for that year shall be included in calculating the credits for the most recent new
business facility and not an earlier created new business facility.

3. Notwithstanding any provision of law to the contrary, for headquarters, buildings
on multiple noncontiguous real properties shall be considered one facility if the buildings are
located within the same county or within the same municipality.

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

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

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

(2) "Agricultural tax credits", the agricultural product utilization contributor tax credit
created pursuant to section 348.430, the new generation cooperative incentive tax credit
created pursuant to section 348.432, the family farm breeding livestock loan tax credit created
under section 348.505, the qualified beef tax credit created under section 135.679, and the
wine and grape production tax credit created pursuant to section 135.700;
(3) "All tax credit programs", or "any tax credit program", the tax credit programs included in the definitions of agricultural tax credits, business recruitment tax credits, community development tax credits, domestic and social tax credits, entrepreneurial tax credits, environmental tax credits, financial and insurance tax credits, housing tax credits, redevelopment tax credits, and training and educational tax credits;

(4) "Business recruitment tax credits", the business facility tax credit created pursuant to sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits created pursuant to sections 135.200 to 135.270, the business use incentives for large-scale development programs created pursuant to sections 100.700 to 100.850, the development tax credits created pursuant to sections 32.100 to 32.125, the rebuilding communities tax credit created pursuant to section 135.535, the film production tax credit created pursuant to section 135.750, the enhanced enterprise zone created pursuant to sections 135.950 to 135.970, and the Missouri quality jobs program created pursuant to sections 620.1875 to 620.1900;

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

(6) "Domestic and social tax credits", the youth opportunities tax credit created pursuant to section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic violence created pursuant to section 135.550, the senior citizen or disabled person property tax credit created pursuant to sections 135.010 to 135.035, the adoption tax credit created pursuant to sections 135.325 to 135.339, the champion for children tax credit created pursuant to section 135.341, the maternity home tax credit created pursuant to section 135.600, the surviving spouse tax credit created pursuant to section 135.090, the residential treatment agency tax credit created pursuant to section 135.1150, the pregnancy resource center tax credit created pursuant to section 135.630, the food pantry tax credit created pursuant to section 135.647, [the health care access fund tax credit created pursuant to section 135.575,] the residential dwelling access tax credit created pursuant to section 135.562, the developmental disability care provider tax credit created under section 135.1180, the shared care tax credit created pursuant to section 192.2015, the health, hunger, and hygiene tax credit created pursuant to section 135.1125, and the diaper bank tax credit created pursuant to section 135.621;

(7) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections 135.400 to 135.429, the certified capital company tax credit created pursuant to sections 135.500 to 135.529, the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise creation tax credit created pursuant to sections 620.635 to
49 620.653, the research tax credit created pursuant to section 620.1039, the small business
50 incubator tax credit created pursuant to section 620.495, the guarantee fee tax credit created
51 pursuant to section 135.766, and the new generation cooperative tax credit created pursuant to
52 sections 32.105 to 32.125;
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54  "Environmental tax credits", the charcoal producer tax credit created
55 pursuant to section 135.313, the wood energy tax credit created pursuant to sections 135.300
56 to 135.311, and the alternative fuel stations tax credit created pursuant to section 135.710;
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58  "Financial and insurance tax credits", the bank franchise tax credit created
59 pursuant to section 148.030, the bank tax credit for S corporations created pursuant to section
60 143.471, the exam fee tax credit created pursuant to section 148.400, the health insurance
61 pool tax credit created pursuant to section 376.975, the life and health insurance guaranty tax
62 credit created pursuant to section 376.745, the property and casualty guaranty tax credit
63 created pursuant to section 375.774, and the self-employed health insurance tax credit created
64 pursuant to section 143.119;
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66  "Housing tax credits", the neighborhood preservation tax credit created
67 pursuant to sections 135.475 to 135.487, the low-income housing tax credit created pursuant
68 to sections 135.350 to 135.363, and the affordable housing tax credit created pursuant to
69 sections 32.105 to 32.125;
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71  "Recipient", the individual or entity who both:
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73 (a) Is the original applicant for and who receives proceeds from a tax credit program
74 directly from the administering agency, the person or entity responsible for the reporting
75 requirements established in section 135.805] a tax credit; and
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77 (b) Who directly receives a tax credit or the right to transfer a tax credit under a
78 tax credit program, regardless as to whether the tax credit has been used or redeemed; a
79 recipient shall not include the transferee of a transferable tax credit;
80
81  "Redevelopment tax credits", the historic preservation tax credit created
82 pursuant to sections 253.545 to 253.559, the brownfield redevelopment program tax credit
83 created pursuant to sections 447.700 to 447.718, the community development corporations
84 tax credit created pursuant to sections 135.400 to 135.430, the infrastructure tax credit created
85 pursuant to subsection 6 of section 100.286, the bond guarantee tax credit created pursuant to
86 section 100.297, the disabled access tax credit created pursuant to section 135.490, the new
87 markets tax credit created pursuant to section 135.680, and the distressed areas land
88 assemblage tax credit created pursuant to section 99.1205;
89
90  "Tax credit program", any of the tax credit programs included in the
91 definitions of agricultural tax credits, business recruitment tax credits, community
92 development tax credits, domestic and social tax credits, entrepreneurial tax credits,
environmental tax credits, housing tax credits, redevelopment tax credits, and training
and educational tax credits;

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

135.802. 1. Beginning January 1, 2005, all applications for all tax credit programs
shall include, in addition to any requirements provided by the enacting statutes of a particular
credit program, the following information to be submitted to the department administering the
tax credit:

(1) Name, address, and phone number of the applicant or applicants, and the name,
address, and phone number of a contact person or agent for the applicant or applicants;

(2) Taxpayer type, whether individual, corporation, nonprofit or other, and taxpayer
identification number, if applicable;

(3) Standard industry code, if applicable;

(4) Program name and type of tax credit, including the identity of any other state or
federal program being utilized for the same activity or project; and

(5) Number of estimated jobs to be directly created, as a result of the tax credits, if
applicable, separated by construction, part-time permanent, and full-time permanent.

2. In addition to the information required by subsection 1 of this section, an applicant
for a community development tax credit shall also provide information detailing the title and
location of the corresponding project, the estimated time period for completion of the project,
and all geographic areas impacted by the project.

3. In addition to the information required by subsection 1 of this section, an applicant
for a redevelopment tax credit shall also provide information detailing the location and legal
description of the property, age of the structure, if applicable, whether the property is
residential, commercial, or governmental, and the projected project cost, labor cost, and
projected date of completion. Where a redevelopment tax credit applicant is required to
submit contemporaneously a federal application for a similar credit on the same underlying
project, the submission of a copy of the federal application shall be sufficient to meet the
requirements of this subsection.

4. In addition to the information required by subsection 1 of this section, an applicant
for a business recruitment tax credit shall also provide information detailing the category of
business by size, the address of the business headquarters and all offices located within this
state, the number of employees at the time of the application, the number of employees
projected to increase as a result of the completion of the project, and the estimated project
cost.

5. In addition to the information required by subsection 1 of this section, an applicant
for a training and educational tax credit shall also provide information detailing the name and
address of the educational institution to be used, the average salary of workers to be served, the estimated project cost, and the number of employees and number of students to be served.

6. In addition to the information required by subsection 1 of this section, an applicant for a housing tax credit also shall provide information detailing the address, legal description, and fair market value of the property, and the projected labor cost and projected completion date of the project. Where a housing tax credit applicant is required to submit contemporaneously a federal application for a similar credit on the same underlying project, the submission of a copy of the federal application shall be sufficient to meet the requirements of this subsection. For the purposes of this subsection, "fair market value" means the value as of the purchase of the property or the most recent assessment, whichever is more recent.

7. In addition to the information required by subsection 1 of this section, an applicant for an entrepreneurial tax credit shall also provide information detailing the amount of investment and the names of the project, fund, and research project.

8. In addition to the information required by subsection 1 of this section, an applicant for an agricultural tax credit shall also provide information detailing the type of agricultural commodity, the amount of contribution, the type of equipment purchased, and the name and description of the facility.

9. In addition to the information required by subsection 1 of this section, an applicant for an environmental tax credit shall also include information detailing the type of equipment, if applicable, purchased and any environmental impact statement, if required by state or federal law.

10. An administering agency, or the department of economic development with the consent of an administering agency, may, by rule, require additional information to be submitted by an applicant. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be void.

11. Where the sole requirement for receiving a tax credit in the enabling legislation of any tax credit is an obligatory assessment upon a taxpayer or a monetary contribution to a particular group or entity, the application requirements provided in this section shall apply to the recipient of such assessment or contribution and shall not apply to the assessed nor the contributor.
It shall be the duty of each administering agency to provide information to every applicant, at some time prior to authorization of an applicant's tax credit application, wherein the requirements of this section, the annual reporting requirements of section 135.805, and the penalty provisions of section 135.810 are described in detail. Every applicant for a tax credit under a tax credit program, as part of the application process and as a condition of receiving such tax credit, shall sign a statement affirming that the applicant is aware of the reporting requirements of section 135.805 and the penalty provisions of section 135.810.

135.805. 1. A recipient of any tax credit program, except domestic and social tax credits[, environmental tax credits,] or financial and insurance tax credits, shall [annually] on June thirtieth of each year, for a period of three years following the issuance of the tax credits, provide to the administering agency the actual number of jobs directly created that year as of June thirtieth as a result of the tax credits, [at the location on the last day of the annual reporting period,] separated by part-time permanent and full-time permanent for each month of the preceding twelve-month period.

2. A recipient of a community development tax credit shall [annually] on June thirtieth of each year, for a period of three years following issuance of tax credits, provide to the administering agency information confirming the title and location of the corresponding project, the estimated and actual project cost, the estimated [or] and actual time period for completion of the project, and all geographic areas impacted by the project.

3. A recipient of a redevelopment tax credit shall [annually] on June thirtieth of each year, for a period of three years following issuance of tax credits, provide to the administering agency information confirming whether the property is used for residential, commercial, or governmental purposes, and the projected [or] and actual project cost, labor cost, and date of completion.

4. A recipient of a business recruitment tax credit shall [annually] on June thirtieth of each year, for a period of three years following issuance of tax credits, provide to the administering agency information confirming the category of business by size, the address of the business headquarters and all offices located within this state, the number of employees at the time of the annual update, an updated estimate of the number of employees projected to increase as a result of the completion of the project, and the estimated [or] and actual project cost.

5. A recipient of a training and educational tax credit shall [annually] on June thirtieth of each year, for a period of three years following issuance of tax credits, provide to the administering agency information confirming the name and address of the educational institution used, the average salary of workers served as of such annual update, the estimated
[ees] and actual project cost, and the number of employees and number of students served as of such annual update.

6. A recipient of a housing tax credit shall [annually] on June thirtieth of each year, for a period of three years following issuance of tax credits, provide to the administering agency information confirming the address of the property, the fair market value of the property, as defined in subsection 6 of section 135.802, and the projected [ees] and actual labor [cost] and project costs and completion date of the project.

7. A recipient of an entrepreneurial tax credit shall [annually] on June thirtieth of each year, for a period of three years following issuance of tax credits, provide to the administering agency information confirming the amount of investment and the names of the project, fund, and research project.

8. A recipient of an agricultural tax credit shall [annually] on June thirtieth of each year, for a period of three years following issuance of tax credits, provide to the administering agency information confirming the type of agricultural commodity, the amount of contribution, the type of equipment purchased, and the name and description of the facility, except that if the agricultural credit is issued as a result of a producer member investing in a new generation processing entity or new generation cooperative then the new generation processing entity or new generation cooperative, and not the recipient, shall [annually] on June thirtieth of each year, for a period of three years following issuance of tax credits, provide to the administering agency information confirming the type of agricultural commodity, the amount of contribution, the type of equipment purchased, and the name and description of the facility.

9. A recipient of an environmental tax credit shall [annually] on June thirtieth of each year, for a period of three years following issuance of tax credits, provide to the administering agency information detailing any change to the type of equipment purchased, if applicable, and any change to any environmental impact statement, if such statement is required by state or federal law.

10. [The reporting requirements established in this section shall be due annually on June thirtieth of each year.] No person or entity shall be required to make an annual report until at least one [year] month after the credit issuance date.

11. Where the sole requirement for receiving a tax credit in the enabling legislation of any tax credit is an obligatory assessment upon a taxpayer or a monetary contribution to a particular group or entity, the reporting requirements provided in this section shall apply to the recipient of such assessment or contribution and shall not apply to the assessed nor the contributor.

12. Where the enacting statutes of a particular tax credit program or the rules of a particular administering agency require reporting of information that includes the information
required in sections 135.802 to 135.810, upon reporting of the required information, the
applicant shall be deemed to be in compliance with the requirements of sections 135.802 to
135.810. The administering agency shall notify in writing the department of economic
development of the administering agency's status as custodian of any particular tax credit
program and that all records pertaining to the program are available at the administering
agency's office or electronically for review by the department of economic development.

13. The provisions of subsections 1 to 10 of this section shall apply beginning on June
30, 2005.

14. Notwithstanding provisions of law to the contrary, every agency of this state
charged with administering a tax credit program authorized under the laws of this state shall
make available for public inspection the name of each tax credit recipient and the amount of
tax credits issued to each such recipient. An administering agency may satisfy this
requirement by making such information available to the public through the
department of economic development's website or the Missouri accountability portal.

15. The department of economic development shall make all information provided
under the provisions of this section available for public inspection on the department's
website and the Missouri accountability portal.

16. The administering agency of any tax credit program for which reporting
requirements are required under the provisions of subsection 1 of this section shall publish
guidelines and may promulgate rules to implement the provisions of such subsection. 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, 2009, shall be invalid and void.

135.810. 1. After credits have been issued, any failure to meet the annual reporting
requirements established in section 135.805 or any determination of fraud in the application
or reporting process shall result in penalties as follows:

(1) Failure to file the first annual report due under section 135.805 for more than
[six] three months [but less than one year] shall result in a penalty equal to [two] one
percent of the value of the credits issued for each month of delinquency [during such time period],
provided such penalty shall not exceed a maximum of ten percent of the value of the
credits issued;

(2) Failure to [report] file the second or third annual reports due under section
135.805 for more than [one year] three months shall result in a penalty equal to [ten] one
and one-half percent of the value of the credits issued for each month of delinquency [during such time period] up to [one hundred percent of the value of the credit issued is assessed by way of penalty] a maximum of twenty percent, per report, of the value of the credits issued;

(3) Fraud in the application or reporting process shall result in a penalty equal to [one] two hundred percent of the credits issued. No [taxpayer] recipient shall be deemed to have committed fraud in the application or reporting process for any credit unless such conclusion has been reached by [a court of competent jurisdiction or] the administrative hearing commission. The department of revenue, the department of economic development, or the administering agency may, by filing a complaint, submit to the administrative hearing commission the question of whether fraud in the application or reporting process for any credit has occurred. The burden of proof shall be on the governmental agency in such disputes. The issue shall be decided by the administrative hearing commission under the same procedural and evidentiary rules as ordinary contested cases before it.

2. [Ninety] Thirty days after the annual report is past due, the administering agency shall send notice by registered or certified mail to the last known address of the person or entity obligated to complete the annual reporting informing such person or entity of the past-due annual report and describing in detail the pending penalties and their respective deadlines. [Six] Three months after the annual report is past due, the administering agency shall notify the department of revenue of any [taxpayer] recipient subject to penalties. The [taxpayer] recipient shall be liable for any penalties as of December thirty-first of any tax year and such liability payment of a penalty under this section shall be due as of the filing date of the [taxpayer's] recipient's next income tax return. If the [taxpayer] recipient is not required to file an income tax return, the [taxpayer's] recipient's liability for penalties shall be due as of the next April fifteenth [of each year]. The director of the department of revenue shall prepare forms and promulgate rules to allow for the reporting and satisfaction of liability for such penalties, and, for valuable consideration, may enter into agreements to compromise or abate some or all of the penalty amount. The director of the department of revenue shall offset any credits claimed on a contemporaneously filed tax return against an outstanding penalty before applying such credits to the tax year against which they were originally claimed. Any nonpayment of liability for penalties by the date due under this subsection shall be subject to the same provisions of law as a liability for unpaid income taxes, including [, but not limited to, interest and penalty provisions] underpayment interest provisions but excluding income tax penalty and addition to tax provisions.

3. Penalties shall remain the liability of the person or entity obligated to complete the annual reporting, without regard to any transfer of the credits.
4. Any person or entity obligated to complete the annual reporting requirements provided in section 135.805 shall provide the proper administering agency with notice of change of address when necessary a change of address occurs. The administering agency shall notify the department of revenue and the department of economic development of such change of address.

5. An administering agency may promulgate rules in order to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid and void.

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

2. Any applicant of a tax credit program who purposely and directly knowingly employs unauthorized aliens shall forfeit any tax credits issued to such applicant which have not been redeemed, and shall repay the amount of any tax credits redeemed by such applicant during the period of time such unauthorized alien was employed by the applicant. Such forfeiture and repayment shall be additional to, and not in lieu of, any penalties imposed pursuant to section 135.810. As used in this subsection, the term "unauthorized alien" shall mean an alien who
24 does not have the legal right or authorization under federal law to work in the United States, 
25 as defined under Section 8 U.S.C. 1324a(h)(3). **The amount of tax credits required to be 
26 repaid under this subsection, but which are not repaid by the applicant, shall be subject 
27 to the same procedure and provisions of law as a liability for unpaid income tax arising 
28 on the date that the department of revenue became aware of the violation of this 
29 provision.**

135.825. 1. The administering agencies for all tax credit programs shall, in 
2 cooperation with the department of revenue and the department of economic development, 
3 implement a system for tracking the amount of tax credits authorized, issued, and redeemed. 
4 Any such agency may promulgate rules for the implementation of this section.

2. The provisions of this section shall not apply to any credit that is issued and 
redeemed simultaneously.

3. Any rule or portion of a rule, as that term is defined in section 536.010, that is 
created under the authority delegated in this section shall become effective only if it complies 
with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. 
This section and chapter 536 are nonseverable and if any of the powers vested with the 
general assembly pursuant to chapter 536 to review, to delay the effective date, or to 
disapprove and annul a rule are subsequently held unconstitutional, then the grant of 
rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be invalid 
and void.

143.081. 1. A resident individual, resident estate, and resident trust shall be allowed a 
credit against the tax otherwise due pursuant to sections 143.005 to 143.998 for the amount of 
any income tax imposed for the taxable year by another state of the United States (or a 
political subdivision thereof) or the District of Columbia on income derived from sources 
therein and which is also subject to tax pursuant to sections 143.005 to 143.998. For purposes 
of this subsection, the phrase "income tax imposed" shall be that amount of tax before any 
income tax credit allowed by such other state or the District of Columbia if the other state or 
the District of Columbia authorizes a reciprocal benefit for residents of this state.

2. The credit provided pursuant to this section shall not exceed an amount which 
bears the same ratio to the tax otherwise due pursuant to sections 143.005 to 143.998 as the 
amount of the taxpayer's Missouri adjusted gross income derived from sources in the other 
taxing jurisdiction bears to the taxpayer's Missouri adjusted gross income derived from all 
sources. In applying the limitation of the previous sentence to an estate or trust, Missouri 
taxable income shall be substituted for Missouri adjusted gross income. If the tax of more 
than one other taxing jurisdiction is imposed on the same item of income, the credit shall not 
exceed the limitation that would result if the taxes of all the other jurisdictions applicable to 
the item were deemed to be of a single jurisdiction.
3. (1) For the purposes of this section, in the case of an S corporation, each resident S shareholder shall be considered to have paid a tax imposed on the shareholder in an amount equal to the shareholder's pro rata share of any net income tax paid by the S corporation to a state which does not measure the income of shareholders on an S corporation by reference to the income of the S corporation or where a composite return and composite payments are made in such state on behalf of the S shareholders by the S corporation.

(2) A resident S shareholder shall be eligible for a credit issued pursuant to this section in an amount equal to the shareholder's pro rata share of any income tax imposed pursuant to chapter 143 on income derived from sources in another state of the United States, or a political subdivision thereof, or the District of Columbia, and which is subject to tax pursuant to chapter 143 but is not subject to tax in such other jurisdiction.

4. For purposes of subsection 3 of this section, in the case of an S corporation that is a bank chartered by a state, the Office of Thrift Supervision, or the comptroller of currency, each Missouri resident S shareholder of such out-of-state bank shall qualify for the shareholder's pro rata share of any net tax paid, including a bank franchise tax based on the income of the bank, by such S corporation where bank payment of taxes are made in such state on behalf of the S shareholders by the S bank to the extent of the tax paid.

143.119. 1. A self-employed taxpayer, as such term is used in the federal internal revenue code, who is otherwise ineligible for the federal income tax health insurance deduction under Section 162 of the federal internal revenue code shall be entitled to a credit against the tax otherwise due under this chapter, excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to the portion of such taxpayer's federal tax liability incurred due to such taxpayer's inclusion of such payments in federal adjusted gross income. To be eligible for a credit under this section, the self-employed taxpayer shall have a Missouri income tax liability, before any other tax credits, of less than three thousand dollars. The tax credits authorized under this section shall be nontransferable, nonrefundable, and shall not be carried back or forward to any other tax year. [To the extent tax credit issued under this section exceeds a taxpayer's state income tax liability, such excess shall be considered an overpayment of tax and shall be refunded to the taxpayer.] A self-employed taxpayer shall not claim both a tax credit under this section and a subtraction under section 143.113, for the same tax year.

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

3. Pursuant to section 23.253 of the Missouri sunset act:
   (1) The provisions of this section shall sunset automatically on December 31, 2028, unless reauthorized by an act of the general assembly; and
   (2) If such program is reauthorized, this section shall sunset automatically December thirty-first six years after the effective date of the reauthorization of this section; and
   (3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset; and
   (4) The provisions of this subsection shall not be construed to limit or in any way impair the department's ability to redeem tax credits authorized on or before the date the program authorized pursuant to this section expires, or a taxpayer's ability to redeem such tax credits.

143.436. 1. This section shall be known and may be cited as the "SALT Parity Act".

2. For the purposes of this section, the following terms shall mean:
   (1) "Affected business entity", any partnership or S corporation that elects to be subject to tax pursuant to subsection 10 of this section;
   (2) "Direct member", a member that holds an interest directly in an affected business entity;
   (3) "Indirect member", a member that itself holds an interest, through a direct or indirect member that is a partnership or an S corporation, in an affected business entity;
   (4) "Member":
      (a) A shareholder of an S corporation;
      (b) A partner in a general partnership, a limited partnership, or a limited liability partnership; or
      (c) A member of a limited liability company that is treated as a partnership or S corporation for federal income tax purposes;
   (5) "Partnership", the same meaning as provided in 26 U.S.C. Section 7701(a)

2. The term "partnership" shall include a limited liability company that is treated as a partnership for federal income tax purposes;
(6) "S corporation", a corporation or limited liability company that is treated as an S corporation for federal income tax purposes;

(7) "Tax year", the tax year of a partnership or S corporation for federal income tax purposes.

3. (1) Notwithstanding any provision of law to the contrary, a tax is hereby imposed on each affected business entity that is a partnership and that is doing business in this state. Such affected business entity shall, at the time that the affected business entity's return is due, pay a tax in an amount equal to the sum of the separately and nonseparately computed items, as described in 26 U.S.C. Section 702(a), of the affected business entity, to the extent derived from or connected with sources within this state, as determined pursuant to section 143.455, decreased by the deduction allowed under 26 U.S.C. Section 199A computed as if such deduction was allowed to be taken by the affected business entity for federal tax purposes, and increased or decreased by any modification made pursuant to section 143.471 that relates to an item of the affected business entity's income, gain, loss, or deduction, to the extent derived from or connected with sources within this state, as determined pursuant to section 143.455, with such sum multiplied by the highest rate of tax used to determine a Missouri income tax liability for an individual pursuant to section 143.011. An affected entity paying the tax pursuant to this subsection shall include with the payment of such taxes each report provided to a member pursuant to subsection 7 of this section.

(2) If the amount calculated pursuant to subdivision (1) of this section results in a net loss, such net loss may be carried forward to succeeding tax years for which the affected business entity elects to be subject to tax pursuant to subsection 11 of this section until fully used.

4. (1) Notwithstanding any provision of law to the contrary, a tax is hereby imposed on each affected business entity that is an S corporation and that is doing business in this state. Such affected business entity shall, at the time that the affected business entity's return is due, pay a tax in an amount equal to the sum of the separately and nonseparately computed items, as described in 26 U.S.C. Section 1366, of the affected business entity, to the extent derived from or connected with sources within this state, as determined pursuant to section 143.455, decreased by the deduction allowed under 26 U.S.C. Section 199A computed as if such deduction was allowed to be taken by the affected business entity for federal tax purposes, and increased or decreased by any modification made pursuant to section 143.471 that relates to an item of the affected business entity's income, gain, loss, or deduction, to the extent derived from or connected with sources within this state, as determined pursuant to section 143.455, with such sum multiplied by the highest rate of tax used to determine a Missouri income tax
liability for an individual pursuant to section 143.011. An affected entity paying the tax pursuant to this subsection shall include with the payment of such taxes each report provided to a member pursuant to subsection 7 of this section.

(2) If the amount calculated pursuant to subdivision (1) of this section results in a net loss, such net loss may be carried forward to succeeding tax years for which the affected business entity elects to be subject to tax pursuant to subsection 11 of this section until fully used.

5. If an affected business entity is a direct or indirect member of another affected business entity, the member affected business entity shall, when calculating its net income or loss pursuant to subsections 3 or 4 of this section, subtract its distributive share of income or add its distributive share of loss from the affected business entity in which it is a direct or indirect member to the extent that the income or loss was derived from or connected with sources within this state, as determined pursuant to section 143.455.

6. A nonresident individual who is a member shall not be required to file an income tax return pursuant to this chapter for a tax year if, for such tax year, the only source of income derived from or connected with sources within the state for such member, or the member and the member's spouse if a joint federal income tax return is or shall be filed, is from one or more affected business entities and such affected business entity or entities file and pay the tax due under this section.

7. Each partnership and S corporation shall report to each of its members, for each tax year, such member's direct pro rata share of the tax imposed pursuant to this section on such partnership or S corporation if it is an affected business entity and its indirect pro rata share of the tax imposed on any affected business entity in which such affected business entity is a direct or indirect member.

8. (1) Each member that is subject to the tax imposed pursuant to section 143.011 shall be entitled to a credit against the tax imposed pursuant to section 143.011. Such credit shall be in an amount equal to such member's direct and indirect pro rata share of the tax paid pursuant to this section by any affected business entity of which such member is directly or indirectly a member.

(2) If the amount of the credit authorized by this subsection exceeds such member's tax liability for the tax imposed pursuant to section 143.011, the excess amount shall not be refunded but may be carried forward to each succeeding tax year until such credit is fully taken.

9. (1) Each member that is subject to the tax imposed pursuant to section 143.011 as a resident or part-year resident of this state shall be entitled to a credit against the tax imposed pursuant to section 143.011 for such member's direct and
indirect pro rata share of taxes paid to another state of the United States or to the
District of Columbia, on income of any partnership or S corporation of which such
person is a member that is derived therefrom, provided the taxes paid to another state of
the United States or to the District of Columbia results from a tax that the director of
revenue determines is substantially similar to the tax imposed pursuant to this section.
Any such credit shall be calculated in a manner to be prescribed by the director of
revenue, provided such calculation is consistent with the provisions of this section, and
further provided that the limitations provided in subsection 2 of section 143.081 shall
apply to the credit authorized by this subsection.

(2) If the amount of the credit authorized by this subsection exceeds such
member's tax liability for the tax imposed pursuant to section 143.011, the excess
amount shall not be refunded and shall not be carried forward.

10. (1) Each corporation that is subject to the tax imposed pursuant to section
143.071 and that is a member shall be entitled to a credit against the tax imposed
pursuant to section 143.071. Such credit shall be in an amount equal to such
corporation's direct and indirect pro rata share of the tax paid pursuant to this section
by any affected business entity of which such corporation is directly or indirectly a
member. Such credit shall be applied after all other credits.

(2) If the amount of the credit authorized by this subsection exceeds such
corporation's tax liability for the tax imposed pursuant to section 143.071, the excess
amount shall not be refunded but may be carried forward to each succeeding tax year
until such credit is fully taken.

11. A partnership or an S corporation may elect to become an affected business
entity that is required to pay the tax pursuant to this section in any tax year. A separate
election shall be made for each taxable year. Such election shall be made on such form
and in such manner as the director of revenue may prescribe by rule. An election made
pursuant to this subsection shall be signed by:

(1) Each member of the electing entity who is a member at the time the election
is filed; or

(2) Any officer, manager, or member of the electing entity who is authorized to
make the election and who attests to having such authorization under penalty of
perjury.

12. The provisions of sections 143.425 and 143.601 shall apply to any
modifications made to an affected business entity's federal return, and such affected
business entity shall pay any resulting underpayment of tax to the extent not already
paid pursuant to section 143.425.
13. (1) With respect to an action required or permitted to be taken by an affected business entity pursuant to this section, a proceeding under section 143.631 for reconsideration by the director of revenue, an appeal to the administrative hearing commission, or a review by the judiciary with respect to such action, the affected business entity shall designate an affected business entity representative for the tax year, and such affected business entity representative shall have the sole authority to act on behalf of the affected business entity, and the affected business entity's members shall be bound by those actions.

(2) The department of revenue may establish reasonable qualifications and procedures for designating a person to be the affected business entity representative.

(3) The affected business entity representative shall be considered an authorized representative of the affected business entity and its members under section 32.057 for the purposes of compliance with this section, or participating in a proceeding described in subdivision (1) of this subsection.

14. The provisions of this section shall only apply to tax years ending on or after December 31, 2022.

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

144.010. 1. The following words, terms, and phrases when used in sections 144.010 to 144.525 have the meanings ascribed to them in this section, except when the context indicates a different meaning:

(1) "Admission" includes seats and tables, reserved or otherwise, and other similar accommodations and charges made therefor and amount paid for admission, exclusive of any admission tax imposed by the federal government or by sections 144.010 to 144.525;

(2) "Business" includes any activity engaged in by any person, or caused to be engaged in by him, with the object of gain, benefit or advantage, either direct or indirect, and the classification of which business is of such character as to be subject to the terms of sections 144.010 to 144.525. A person is "engaging in business" in this state for purposes of sections 144.010 to 144.525 if such person engages in business activities within this state or maintains a place of business in this state under section 144.605. The isolated or occasional
sale of tangible personal property, service, substance, or thing, by a person not engaged in
such business, does not constitute engaging in business within the meaning of sections
144.010 to 144.525 unless the total amount of the gross receipts from such sales, exclusive of
receipts from the sale of tangible personal property by persons which property is sold in the
course of the partial or complete liquidation of a household, farm or nonbusiness enterprise,
exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall
not be construed to make any sale of property which is exempt from sales tax or use tax on
June 1, 1977, subject to that tax thereafter;

(3) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge,
northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer,
captive elk, and captive furbearers held under permit issued by the Missouri department of
conservation for hunting purposes. The provisions of this subdivision shall not apply to sales
tax on a harvested animal;

(4) "Gross receipts", except as provided in section 144.012, means the total amount of
the sale price of the sales at retail including any services other than charges incident to the
extension of credit that are a part of such sales made by the businesses herein referred to,
capable of being valued in money, whether received in money or otherwise; except that, the
term gross receipts shall not include the sale price of property returned by customers when the
full sale price thereof is refunded either in cash or by credit. In determining any tax due under
sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit
shall be specifically exempted. For the purposes of sections 144.010 to 144.525 the total
amount of the sale price above mentioned shall be deemed to be the amount received. It shall
also include the lease or rental consideration where the right to continuous possession or use
of any article of tangible personal property is granted under a lease or contract and such
transfer of possession would be taxable if outright sale were made and, in such cases, the
same shall be taxable as if outright sale were made and considered as a sale of such article,
and the tax shall be computed and paid by the lessee upon the rentals paid. The term gross
receipts shall not include usual and customary delivery charges that are stated separately from
the sale price;

(5) "Instructional class", includes any class, lesson, or instruction intended or used for
teaching;

(6) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to,
ostrich and emu, aquatic products as described in section 277.024, llamas, alpaca, buffalo,
bison, elk documented as obtained from a legal source and not from the wild, goats, horses,
other equine, honey bees, or rabbits raised in confinement for human consumption;

(7) "Motor vehicle leasing company" shall be a company obtaining a permit from the
director of revenue to operate as a motor vehicle leasing company. Not all persons renting or
leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to
obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section
144.070, as hereinafter provided;

(8) "Person" includes any individual, firm, copartnership, joint adventure,
association, corporation, municipal or private, and whether organized for profit or not,
state, county, political subdivision, state department, commission, board, bureau or agency,
except the state transportation department, estate, trust, business trust, receiver or trustee
appointed by the state or federal court, syndicate, or any other group or combination acting as
a unit, and the plural as well as the singular number;

(9) "Product which is intended to be sold ultimately for final use or consumption"
means tangible personal property, or any service that is subject to state or local sales or use
taxes, or any tax that is substantially equivalent thereto, in this state or any other state;

(10) "Purchaser" means a person who purchases tangible personal property or to
whom are rendered services, receipts from which are taxable under sections 144.010 to
144.525;

(11) "Research or experimentation activities" are the development of an experimental
or pilot model, plant process, formula, invention or similar property, and the improvement of
existing property of such type. Research or experimentation activities do not include
activities such as ordinary testing or inspection of materials or products for quality control,
efficiency surveys, advertising promotions or research in connection with literary, historical
or similar projects;

(12) "Sale" or "sales" includes installment and credit sales, and the exchange of
properties as well as the sale thereof for money, every closed transaction constituting a sale,
and means any transfer, exchange or barter, conditional or otherwise, in any manner or by any
means whatsoever, of tangible personal property for valuable consideration and the rendering,
furnishing or selling for a valuable consideration any of the substances, things and services
herein designated and defined as taxable under the terms of sections 144.010 to 144.525;

(13) "Sale at retail" means any transfer made by any person engaged in business as
defined herein of the ownership of, or title to, tangible personal property to the purchaser, for
use or consumption and not for resale in any form as tangible personal property, for a valuable
consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax
imposed thereby: (i) purchases of tangible personal property made by duly licensed
physicians, dentists, optometrists and veterinarians and used in the practice of their
professions shall be deemed to be purchases for use or consumption and not for resale; and
(ii) the selling of computer printouts, computer output or microfilm or microfiche and
computer-assisted photo compositions to a purchaser to enable the purchaser to obtain for his
or her own use the desired information contained in such computer printouts, computer output
on microfilm or microfiche and computer-assisted photo compositions shall be considered as
the sale of a service and not as the sale of tangible personal property. Where necessary to
counter to the context of sections 144.010 to 144.525 and the tax imposed thereby, the term
sale at retail shall be construed to embrace:
(a) Sales of admission tickets, cash admissions, charges and fees to or in places of
amusement, entertainment and recreation, games and athletic events, except amounts paid for
any instructional class;
(b) Sales of electricity, electrical current, water and gas, natural or artificial, to
domestic, commercial or industrial consumers, except as provided in subdivision (12) of
subsection 1 of section 144.011;
(c) Sales of local and long distance telecommunications service to
telecommunications subscribers and to others through equipment of telecommunications
subscribers for the transmission of messages and conversations, and the sale, rental or leasing
of all equipment or services pertaining or incidental thereto;
(d) Sales of service for transmission of messages by telegraph companies;
(e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel,
tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other
place in which rooms, meals or drinks are regularly served to the public;
(f) Sales of tickets by every person operating a railroad, sleeping car, dining car,
express car, boat, airplane, and such buses and trucks as are licensed by the division of motor
carrier and railroad safety of the department of economic development of Missouri, engaged
in the transportation of persons for hire;
(14) "Seller" means a person selling or furnishing tangible personal property or
rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;
(15) The noun "tax" means either the tax payable by the purchaser of a commodity or
service subject to tax, or the aggregate amount of taxes due from the vendor of such
commodities or services during the period for which he or she is required to report his or her
collections, as the context may require; and
(16) "Telecommunications service", for the purpose of this chapter, the transmission
of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other
similar means. As used in this definition, "information" means knowledge or intelligence
represented by any form of writing, signs, signals, pictures, sounds, or any other symbols.
Telecommunications service does not include the following if such services are separately
stated on the customer's bill or on records of the seller maintained in the ordinary course of
business:
(a) Access to the internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;
(b) Answering services and one-way paging services;
(c) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or
(d) Cable or satellite television or music services.

2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other provisions of law pertaining to sales or use taxes which incorporate the provisions of sections 144.010 to 144.525 by reference, the term manufactured homes shall have the same meaning given it in section 700.010.

3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

144.011. 1. For purposes of this chapter, and the taxes imposed thereby, the definition of "retail sale" or "sale at retail" shall not be construed to include any of the following:
(1) The transfer by one corporation of substantially all of its tangible personal property to another corporation pursuant to a merger or consolidation effected under the laws of the state of Missouri or any other jurisdiction;
(2) The transfer of tangible personal property incident to the liquidation or cessation of a taxpayer's trade or business, conducted in proprietorship, partnership or corporate form, except to the extent any transfer is made in the ordinary course of the taxpayer's trade or business;
(3) The transfer of tangible personal property to a corporation solely in exchange for its stock or securities;
(4) The transfer of tangible personal property to a corporation by a shareholder as a contribution to the capital of the transferee corporation;
(5) The transfer of tangible personal property to a partnership solely in exchange for a partnership interest therein;
(6) The transfer of tangible personal property by a partner as a contribution to the capital of the transferee partnership;
(7) The transfer of tangible personal property by a corporation to one or more of its shareholders as a dividend, return of capital, distribution in the partial or complete liquidation of the corporation or distribution in redemption of the shareholder's interest therein;
(8) The transfer of tangible personal property by a partnership to one or more of its partners as a current distribution, return of capital or distribution in the partial or complete liquidation of the partnership or of the partner's interest therein;
(9) The transfer of reusable containers used in connection with the sale of tangible personal property contained therein for which a deposit is required and refunded on return;

(10) The purchase by persons operating eating or food service establishments, of items of a nonreusable nature which are furnished to the customers of such establishments with or in conjunction with the retail sales of their food or beverage. Such items shall include, but not be limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks and toothpicks;

(11) The purchase by persons operating hotels, motels or other transient accommodation establishments, of items of a nonreusable nature which are furnished to the guests in the guests' rooms of such establishments and such items are included in the charge made for such accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and other toiletries and food or confectionery items offered to the guests without charge;

(12) The purchase by persons operating hotels, motels, or other transient accommodation establishments of electricity, electrical current, water, and gas, whether natural or artificial, which are used to heat, cool, or provide water or power to the guests' accommodations of such establishments, including sleeping rooms, meeting and banquet rooms, and any other customer space rented by guests, and which are included in the charge made for such accommodations. Any person required to remit sales tax on such purchases prior to August 28, 2022, shall be entitled to a refund on such taxes remitted;

(13) The transfer of a manufactured home other than:

(a) A transfer which involves the delivery of the document known as the "Manufacturer's Statement of Origin" to a person other than a manufactured home dealer, as defined in section 700.010, for purposes of allowing such person to obtain a title to the manufactured home from the department of revenue of this state or the appropriate agency or officer of any other state;

(b) A transfer which involves the delivery of a "Repossessed Title" to a resident of this state if the tax imposed by this chapter was not paid on the transfer of the manufactured home described in paragraph (a) of this subdivision;

(c) The first transfer which occurs after December 31, 1985, if the tax imposed by this chapter was not paid on any transfer of the same manufactured home which occurred before December 31, 1985; or

(14) Charges for initiation fees or dues to:
(a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or
associations operating under the lodge system a substantial part of the activities of which are
devoted to religious, charitable, scientific, literary, educational or fraternal purposes;
(b) Posts or organizations of past or present members of the Armed Forces of the
United States or an auxiliary unit or society of, or a trust or foundation for, any such post or
organization substantially all of the members of which are past or present members of the
Armed Forces of the United States or who are cadets, spouses, widows, or widowers of past
or present members of the Armed Forces of the United States, no part of the net earnings of
which inures to the benefit of any private shareholder or individual; or
(c) Nonprofit organizations exempt from taxation under Section 501(c)(7) of the
Internal Revenue Code of 1986, as amended.
2. The assumption of liabilities of the transferor by the transferee incident to any of
the transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section
shall not disqualify the transfer from the exclusion described in this section, where such
liability assumption is related to the property transferred and where the assumption does not
have as its principal purpose the avoidance of Missouri sales or use tax.
208.798. The provisions of sections 208.780 to 208.798 shall terminate on August 28,
2022.
285.730. 1. Except as specifically provided in sections 285.700 to 285.750 or in the
professional employer agreement, in each coemployment relationship:
(1) The client shall be entitled to exercise all rights, and shall be obligated to perform
all duties and responsibilities otherwise applicable to an employer in an employment
relationship;
(2) The PEO shall be entitled to exercise only those rights and obligated to perform
only those duties and responsibilities specifically required under sections 285.700 to 285.750
or set forth in the professional employer agreement. The rights, duties, and obligations of the
PEO as coemployer with respect to any covered employee shall be limited to those arising
pursuant to the professional employer agreement and sections 285.700 to 285.750 during the
term of coemployment by the PEO of such covered employee; and
(3) Unless otherwise expressly agreed by the PEO and the client in a professional
employer agreement, the client retains the exclusive right to direct and control the covered
employees as is necessary to conduct the client's business, to discharge any of the client's
fiduciary responsibilities, or to comply with any licensure requirements applicable to the
client or to the covered employees.
2. Except as specifically provided under sections 285.700 to 285.750, the
coemployment relationship between the client and the PEO and between each coemployer
and each covered employee shall be governed by the professional employer agreement. Each professional employer agreement shall include the following:

1. The allocation of rights, duties, and obligations as described in subsection 1 of this section;
2. A requirement that the PEO shall have responsibility to:
   (a) Pay wages to covered employees;
   (b) Withhold, collect, report, and remit payroll-related and unemployment taxes; and
   (c) To the extent the PEO has assumed responsibility in the professional employer agreement, to make payments for employee benefits for covered employees.

As used in this section, the term "wages" does not include any obligation between a client and a covered employee for payments beyond or in addition to the covered employee's salary, draw, or regular rate of pay, such as bonuses, commissions, severance pay, deferred compensation, profit sharing, vacation, sick, or other paid-time off pay, unless the PEO has expressly agreed to assume liability for such payments in the professional employer agreement; and

3. A requirement that the PEO shall have a right to hire, discipline, and terminate a covered employee as may be necessary to fulfill the PEO's responsibilities under sections 285.700 to 285.750 and the professional employer agreement. The client shall have a right to hire, discipline, and terminate a covered employee.

3. With respect to each professional employer agreement entered into by a PEO, such PEO shall provide written notice to each covered employee affected by such agreement of the general nature of the coemployment relationship between and among the PEO, the client, and such covered employee.

4. Except to the extent otherwise expressly provided by the applicable professional employer agreement:
   (1) A client shall be solely responsible for the quality, adequacy, or safety of the goods or services produced or sold in the client's business;
   (2) A client shall be solely responsible for directing, supervising, training, and controlling the work of the covered employees with respect to the business activities of the client and solely responsible for the acts, errors, or omissions of the covered employees with regard to such activities;
   (3) A client shall not be liable for the acts, errors, or omissions of a PEO or of any covered employee of the client and a PEO if such covered employee is acting under the express direction and control of the PEO;
(4) A PEO shall not be liable for the acts, errors, or omissions of a client or of any covered employee of the client if such covered employee is acting under the express direction and control of the client;

(5) Nothing in this subsection shall serve to limit any contractual liability or obligation specifically provided in the written professional employer agreement; and

(6) A covered employee is not, solely as the result of being a covered employee of a PEO, an employee of the PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability that is not covered by workers' compensation, or liquor liability insurance carried by the PEO unless the covered employees are included by specific reference in the professional employer agreement and applicable prearranged employment contract, insurance contract, or bond.

5. A PEO under sections 285.700 to 285.750 is not engaged in the sale of insurance or in acting as a third-party administrator by offering, marketing, selling, administering, or providing professional employer services that include services and employee benefit plans for covered employees. A client and a registered professional employer organization shall each be deemed an employer under the laws of this state for purposes of sponsoring retirement and welfare benefits plans for its covered employees. A fully insured welfare benefit plan sponsored by a registered professional employer organization for the benefit of its covered employees shall be treated for the purposes of state law as a single employer welfare benefit plan. For purposes of sponsoring welfare benefit plans for its eligible covered employees, a registered professional employer organization shall be considered the employer of all of its eligible covered employees, and all eligible covered employees of one or more clients participating in a health benefit plan sponsored by a registered professional employer organization shall be considered employees of such registered professional employer organization. The provisions of this section shall not supersede or preempt any requirements under section 375.014.

6. For purposes of this state or any county, municipality, or other political subdivision thereof:

(1) Any tax or assessment imposed upon professional employer services or any business license or other fee that is based upon gross receipts shall allow a deduction from the gross income or receipts of the business derived from performing professional employer services that is equal to that portion of the fee charged to a client that represents the actual cost of wages and salaries, benefits, payroll taxes, withholding, or other assessments paid to or on behalf of a covered employee by the professional employer organization under a professional employer agreement;

(2) Any tax assessed or assessment or mandated expenditure on a per-capita or per-employee basis shall be assessed against the client for covered employees and against the

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professional employer organization for its employees who are not covered employees coemployed with a client. Benefits or monetary consideration that meet the requirements of mandates imposed on a client and that are received by covered employees through the PEO either through payroll or through benefit plans sponsored by the PEO shall be credited against the client's obligation to fulfill such mandates; and

(3) In the case of a tax or an assessment imposed or calculated upon the basis of total payroll, the professional employer organization shall be eligible to apply any small business allowance or exemption available to the client for the covered employees for purposes of computing the tax.

313.800. 1. As used in sections 313.800 to 313.850, unless the context clearly requires otherwise, the following terms mean:

(1) "Adjusted gross receipts", the gross receipts from licensed gambling games and devices less winnings paid to wagerers;

(2) "Applicant", any person applying for a license authorized under the provisions of sections 313.800 to 313.850;

(3) "Bank", the elevations of ground which confine the waters of the Mississippi or Missouri Rivers at the ordinary high water mark as defined by common law;

(4) "Capital, cultural, and special law enforcement purpose expenditures" shall include any disbursement, including disbursements for principal, interest, and costs of issuance and trustee administration related to any indebtedness, for the acquisition of land, land improvements, buildings and building improvements, vehicles, machinery, equipment, works of art, intersections, signing, signalization, parking lot, bus stop, station, garage, terminal, hanger, shelter, dock, wharf, rest area, river port, airport, light rail, railroad, other mass transit, pedestrian shopping malls and plazas, parks, lawns, trees, and other landscape, convention center, roads, traffic control devices, sidewalks, alleys, ramps, tunnels, overpasses and underpasses, utilities, streetscape, lighting, trash receptacles, marquees, paintings, murals, fountains, sculptures, water and sewer systems, dams, drainage systems, creek bank restoration, any asset with a useful life greater than one year, cultural events, and any expenditure related to a law enforcement officer deployed as horse-mounted patrol, school resource or drug awareness resistance education (D.A.R.E) officer;

(5) "Cheat", to alter the selection of criteria which determine the result of a gambling game or the amount or frequency of payment in a gambling game;

(6) "Commission", the Missouri gaming commission;

(7) "Credit instrument", a written check, negotiable instrument, automatic bank draft or other authorization from a qualified person to an excursion gambling boat licensee or any of its affiliated companies licensed by the commission authorizing the licensee to withdraw the amount of credit extended by the licensee to such person from the qualified person's
banking account in an amount determined under section 313.817 on or after a date certain of
not more than thirty days from the date the credit was extended, and includes any such writing
taken in consolidation, redemption or payment of a previous credit instrument, but does not
include any interest-bearing installment loan or other extension of credit secured by
collateral;

(8) "Dock", the location in a city or county authorized under subsection 10 of section
313.812 which contains any natural or artificial space, inlet, hollow, or basin, in or adjacent to
a bank of the Mississippi or Missouri Rivers, next to a wharf or landing devoted to the
embarking of passengers on and disembarking of passengers from a gambling excursion but
shall not include any artificial space created after May 20, 1994, and is located more than one
thousand feet from the closest edge of the main channel of the river as established by the
United States Army Corps of Engineers;

(9) "Excursion gambling boat", a boat, ferry, other floating facility, or any nonfloating
facility licensed by the commission on or inside of which gambling games are allowed;

(10) "Fiscal year", the fiscal year of a home dock city or county;

(11) "Floating facility", any facility built or originally built as a boat, ferry or barge
licensed by the commission on which gambling games are allowed;

(12) "Gambling excursion", the time during which gambling games may be operated
on an excursion gambling boat whether docked or during a cruise;

(13) "Gambling game" includes, but is not limited to, games of skill or games of
chance on an excursion gambling boat but does not include gambling on sporting events;
provided such games of chance are approved by amendment to the Missouri Constitution;

(14) "Games of chance", any gambling game in which the player's expected return is
not favorably increased by the player's reason, foresight, dexterity, sagacity, design,
information or strategy;

(15) "Games of skill", any gambling game in which there is an opportunity for the
player to use the player's reason, foresight, dexterity, sagacity, design, information or strategy
to favorably increase the player's expected return; including, but not limited to, the gambling
games known as "poker", "blackjack" (twenty-one), "craps", "Caribbean stud", "pai gow
poker", "Texas hold'em", "double down stud", and any video representation of such games;

(16) "Gross receipts", the total sums wagered by patrons of licensed gambling games;

(17) "Holder of occupational license", a person licensed by the commission to
perform an occupation within excursion gambling boat operations which the commission has
identified as requiring a license;

(18) "Licensee", any person licensed under sections 313.800 to 313.850;

(19) "Mississippi River" and "Missouri River", the water, bed and banks of those
rivers, including any space filled wholly or partially by the water of those rivers in a manner
approved by the commission but shall not include any artificial space created after May 20,
1994, and is located more than one thousand feet from the closest edge of the main channel of
the river as established by the United States Army Corps of Engineers;
(20) "Nonfloating facility", any structure within one thousand feet from the closest
edge of the main channel of the Missouri or Mississippi River, as established by the United
States Army Corps of Engineers, that contains at least two thousand gallons of water
beneath or inside the facility either by an enclosed space containing such water or in rigid or
semirigid storage containers, tanks, or structures;
(21) "Supplier", a person who sells or leases gambling equipment and gambling
supplies to any licensee.

2. (1) In addition to the games of skill defined in this section, the commission may
approve other games of skill upon receiving a petition requesting approval of a gambling
game from any applicant or licensee. The commission may set the matter for hearing by
serving the applicant or licensee with written notice of the time and place of the hearing not
less than five days prior to the date of the hearing and posting a public notice at each
commission office. The commission shall require the applicant or licensee to pay the cost of
placing a notice in a newspaper of general circulation in the applicant's or licensee's home
dock city or county. The burden of proof that the gambling game is a game of skill is at all
times on the petitioner. The petitioner shall have the affirmative responsibility of establishing
the petitioner's case by a preponderance of evidence including:
(a) Is it in the best interest of gaming to allow the game; and
(b) Is the gambling game a game of chance or a game of skill?
(2) All testimony shall be given under oath or affirmation. Any citizen of this state
shall have the opportunity to testify on the merits of the petition. The commission may
subpoena witnesses to offer expert testimony. Upon conclusion of the hearing, the
commission shall evaluate the record of the hearing and issue written findings of fact that
shall be based exclusively on the evidence and on matters officially noticed. The commission
shall then render a written decision on the merits which shall contain findings of fact,
conclusions of law and a final commission order. The final commission order shall be within
thirty days of the hearing. Copies of the final commission order shall be served on the
petitioner by certified or overnight express mail, postage prepaid, or by personal delivery.

313.805. The commission shall have full jurisdiction over and shall supervise all
gambling operations governed by sections 313.800 to 313.850. The commission shall have
the following powers and shall promulgate rules and regulations to implement sections
313.800 to 313.850:
To investigate applicants and determine the priority and eligibility of applicants for a license and to select among competing applicants for a license the applicant which best serves the interests of the citizens of Missouri;

(2) To license the operators of excursion gambling boats and operators of gambling games within such boats, to identify occupations within the excursion gambling boat operations which require licensing, and adopt standards for licensing the occupations including establishing fees for the occupational licenses and to license suppliers;

(3) To adopt standards under which all excursion gambling boat operations shall be held and standards for the facilities within which the gambling operations are to be held. Notwithstanding the provisions of chapter 311 to the contrary, the commission may authorize the operation of gambling games on an excursion gambling boat which is also licensed to sell or serve alcoholic beverages, wine, or beer. The commission shall regulate the wagering structure for gambling excursions, provided that the commission shall not establish any regulations or policies that limit the amount of wagers, losses, or buy-in amounts;

(4) To enter the premises of excursion gambling boats, facilities, or other places of business of a licensee within this state to determine compliance with sections 313.800 to 313.850;

(5) To investigate alleged violations of sections 313.800 to 313.850 or the commission rules, orders, or final decisions;

(6) To assess any appropriate administrative penalty against a licensee, including, but not limited to, suspension, revocation, and penalties of an amount as determined by the commission up to three times the highest daily amount of gross receipts derived from wagering on the gambling games, whether unauthorized or authorized, conducted during the previous twelve months as well as confiscation and forfeiture of all gambling game equipment used in the conduct of unauthorized gambling games. Forfeitures pursuant to this section shall be enforced as provided in sections 513.600 to 513.645;

(7) To require a licensee, an employee of a licensee or holder of an occupational license to remove a person violating a provision of sections 313.800 to 313.850 or the commission rules, orders, or final orders, or other person deemed to be undesirable from the excursion gambling boat or adjacent facilities;

(8) To require the removal from the premises of a licensee, an employee of a licensee, or a holder of an occupational license for a violation of sections 313.800 to 313.850 or a commission rule or engaging in a fraudulent practice;

(9) To require all licensees to file all financial reports required by rules and regulations of the commission;

(10) To issue subpoenas for the attendance of witnesses and subpoenas duces tecum for the production of books, records, and other pertinent documents, and to administer oaths
and affirmations to the witnesses, when, in the judgment of the commission, it is necessary to
enforce sections 313.800 to 313.850 or the commission rules;

(11) To keep accurate and complete records of its proceedings and to certify the
records as may be appropriate;

(12) To ensure that the gambling games are conducted fairly. No gambling device
shall be set to pay out less than eighty percent of all wagers;

(13) To require all licensees of gambling game operations to use a cashless wagering
system whereby all players' money is converted to physical or electronic tokens, electronic
cards, or chips which only can be used on the excursion gambling boat;

(14) To require excursion gambling boat licensees to develop a system, approved by
the commission, that allows patrons the option to prohibit the excursion gambling boat
licensee from using identifying information for marketing purposes. The provisions of this
subdivision shall apply only to patrons giving identifying information for the first time. Such
system shall be submitted to the commission by October 1, 2000, and approved by the
commission by January 1, 2001. The excursion gambling boat licensee shall use identifying
information obtained from patrons who have elected to have marketing blocked under the
provisions of this section only for the purposes of enforcing the requirements contained in
sections 313.800 to 313.850. This section shall not prohibit the commission from accessing
identifying information for the purposes of enforcing section 313.004 and sections 313.800 to
313.850;

(15) To determine which of the authorized gambling games will be permitted on any
licensed excursion gambling boat;

(16) The commission shall base its decision to license excursion gambling boats on
any of the following criteria: the docking location or the excursion cruise could cause danger
to the boat's passengers, violate federal law or the law of another state, or cause disruption of
interstate commerce or possible interference with railway or barge transportation. The
commission shall consider economic feasibility or impact that would benefit land-based
development and permanent job creation. The commission shall not discriminate among
applicants for excursion gambling boats that are similarly situated with respect to the criteria
set forth in this section;

(17) The commission shall render a finding or findings concerning the transition
from a boat, barge, or floating facility to a nonfloating facility within thirty days after a
hearing on any request from an applicant or existing licensee. Such hearing may be held
prior to any final action on licensing to assist an applicant and any city or county in the
finalizing of their economic development plan;

(18) To require any applicant for a license or renewal of a license to operate an
excursion gambling boat to provide an affirmative action plan which has as its goal the use of
best efforts to achieve maximum employment of African-Americans and other minorities and
maximum participation in the procurement of contractual purchases of goods and services.
This provision shall be administered in accordance with all federal and state employment
laws, including Title VII of the Civil Rights Act of 1964, as amended by the Civil Rights Act
of 1991. At license renewal, the licensee will report on the effectiveness of the plan. The
commission shall include the licensee's reported information in its annual report to the joint
committee on gaming and wagering;
(19) To take any other action as may be reasonable or appropriate to enforce sections
313.800 to 313.850 and the commission rules.

407.475. 1. Except when specifically required or authorized by federal law, no
state agency or state official shall impose any additional annual filing or reporting
requirements on an organization regulated or specifically exempted from regulation
under sections 407.450 to 407.478 that are more stringent, restrictive, or expansive than
the requirements authorized under section 407.462.
2. This section shall not apply to state grants or contracts, nor investigations
under section 407.472 and shall not restrict enforcement actions against specific
charitable organizations. This section shall not apply to labor organizations, as that
term is defined in section 105.500.
3. This section shall not apply when an organization regulated or specifically
exempted from regulation under sections 407.450 to 407.475 is providing any report or
disclosure required by state law to be filed with the secretary of state.

620.515. 1. This section shall be known and may be cited as the "Show-Me Heroes"
program, the purpose of which is to:
(1) Assist the spouse of an active duty National Guard or reserve component service
member reservist and active duty United States military personnel to address immediate
needs and employment in an attempt to keep the family from falling into poverty while the
primary income earner is on active duty, and during the five-year period following discharge
from deployment; and
(2) Assist returning National Guard troops or reserve component service member
reservists and recently separated United States military personnel with finding work in
situations where an individual needs to rebuild business clientele or where an individual's job
has been eliminated while such individual was deployed, or where the individual otherwise
cannot return to his or her previous employment.
2. Subject to appropriation, the department of economic development higher
education and workforce development shall operate the Show-Me heroes program through
existing programs. Eligibility for the program shall be based on the following criteria:
(1) Eligible participants in the program shall be those families where:
17 (a) The primary income earner was called to active duty in defense of the United
18 States for a period of more than four months;
19 (b) The family's primary income is no longer available;
20 (c) The family is experiencing significant hardship due to financial burdens; and
21 (d) The family has no outside resources available to assist with such hardships;
22 (2) Services that may be provided to the family will be aimed at ameliorating the
23 immediate crisis and providing a path for economic stability while the primary income is not
24 available due to the active military commitment. Services shall be made available up to five
25 years following discharge from deployment. Services may include, but not be limited to the
26 following:
27 (a) Financial assistance to families facing financial crisis from overdue bills;
28 (b) Help paying day care costs to pursue training and or employment;
29 (c) Help covering the costs of transportation to training and or employment;
30 (d) Vocational evaluation and vocational counseling to help the individual choose a
31 visible employment goal;
32 (e) Vocational training to acquire or upgrade skills needed to be marketable in the
33 workforce;
34 (f) Paid internships and subsidized employment to train on the job; and
35 (g) Job placement assistance for those who don’t require skills training.
36 3. (1) In addition to the benefits provided to those meeting the criteria
37 established by subsection 2 of this section, the department of higher education and
38 workforce development may award grants from the Show-Me heroes program or
39 programs administering the Show-Me heroes program to one or more nonprofit
40 organizations that facilitate the participation in apprenticeship training programs of
41 veterans and active duty United States military personnel who are transitioning into
42 civilian employment.
43 (2) A grant awarded pursuant to this subsection shall be used only to recruit or
44 assist veterans or active duty United States military personnel who are transitioning into
45 civilian employment to participate in an apprenticeship training program in this state.
46 (3) As used in this subsection, the term "apprenticeship training program"
47 means a training program that provides on-the-job training, preparatory instruction,
48 supplementary instruction, or related instruction in a trade that has been certified as an
49 apprenticeable occupation by the Office of Apprenticeship of the United States
50 Department of Labor.
51 4. The department shall promulgate rules to implement the provisions of this section.
52 Any rule or portion of a rule, as that term is defined in section 536.010, that is created under
53 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, 2012, shall be invalid and void.

620.800. The following additional terms used in sections 620.800 to 620.809 shall mean:

1. "Agreement", the agreement between a qualified company, a community college district, and the department concerning a training project. Any such agreement shall comply with the provisions of section 620.017;

2. "Application", a form developed by and submitted to the department by a local education agency on behalf of a qualified company applying for benefits under section 620.806;

3. "Board of trustees", the board of trustees of a community college district established under the provisions of chapter 178;

4. "Certificate", a new or retained jobs training certificate issued under section 620.809;

5. "Committee", the Missouri one start job training joint legislative oversight committee, established under the provisions of section 620.803;

6. "Department", the Missouri department of economic development;

7. "Employee", a person employed by a qualified company;

8. "Existing Missouri business", a qualified company that, for the ten-year period preceding submission of a notice of intent to the department, had a physical location in Missouri and full-time employees who routinely performed job duties within Missouri;

9. "Full-time employee", an employee of the qualified company who is scheduled to work an average of at least thirty-five hours per week for a twelve-month period, and one to whom the qualified company offers health insurance and pays at least fifty percent of such insurance premiums;

10. "Local education agency", a community college district, two-year state technical college, or technical career education center;

11. "Missouri one start program", the [training] program established under sections 620.800 to 620.809;

12. "New capital investment", costs incurred by the qualified company at the project facility for real or personal property, that may include the value of finance or capital leases for real or personal property for the term of such lease at the project facility executed after acceptance by the qualified company of the proposal for benefits from the department or approval of the application or notice of intent;
"New job", the number of full-time employees located at the project facility that exceeds the project facility base employment less any decrease in the number of full-time employees at related facilities below the related facility base employment. No job that was created prior to the date of the application or notice of intent shall be deemed a new job. An employee who spends less than fifty percent of his or her work time at the facility is still considered to be located at a facility if he or she receives his or her directions and control from that facility, is on the facility's payroll, and one hundred percent of the employee's income from such employment is Missouri income, and the employee is paid at or above the applicable percentage of the county's average wage;

"New jobs credit", the credit from withholding remitted by a qualified company provided under subsection 7 of section 620.809;

"Notice of intent", a form developed by and submitted to the department that states the qualified company's intent to request benefits under [this program] section 620.809;

"Project facility", the building or buildings used by a qualified company at which new or retained jobs and any new capital investment are or will be located. A project facility may include separate buildings located within sixty miles of each other such that their purpose and operations are interrelated, provided that, if the buildings making up the project facility are not located within the same county, the average wage of the new payroll must exceed the applicable percentage of the highest county average wage among the counties in which the buildings are located. Upon approval by the department, a subsequent project facility may be designated if the qualified company demonstrates a need to relocate to the subsequent project facility at any time during the project period;

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

"Qualified company", a firm, partnership, joint venture, association, private or public corporation whether organized for profit or not, or headquarters of such entity registered to do business in Missouri that is the owner or operator of a project facility, offers health insurance to all full-time employees of all facilities located in this state, and pays at least fifty percent of such insurance premiums. For the purposes of sections 620.800 to 620.809, the term "qualified company" shall not mean:

(a) Gambling establishments (NAICS industry group 7132);
(b) **Store-front consumer-based** retail trade establishments (under NAICS sectors 44 and 45), except with respect to any company headquartered in this state with a majority of its full-time employees engaged in operations not within the NAICS codes specified in this subdivision;

(c) Food services and drinking places (NAICS subsector 722);

(d) Public utilities (NAICS 221 including water and sewer services);

(e) Any company that is delinquent in the payment of any nonprotested taxes or any other amounts due the state or federal government or any other political subdivision of this state;

(f) Any company requesting benefits for retained jobs that has filed for or has publicly announced its intention to file for bankruptcy protection. However, a company that has filed for or has publicly announced its intention to file for bankruptcy may be a qualified company provided that such company:

a. Certifies to the department that it plans to reorganize and not to liquidate; and

b. After its bankruptcy petition has been filed, it produces proof, in a form and at times satisfactory to the department, that it is not delinquent in filing any tax returns or making any payment due to the state of Missouri, including but not limited to all tax payments due after the filing of the bankruptcy petition and under the terms of the plan of reorganization;

(g) Educational services (NAICS sector 61);

(h) Religious organizations (NAICS industry group 8131);

(i) Public administration (NAICS sector 92);

(j) Ethanol distillation or production; or

(k) Biodiesel production.

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

(17) "**Recruitment services**, promoting workforce opportunities in Missouri;

(18) "**Related company**":

a. A corporation, partnership, trust, or association controlled by the qualified company;

b. An individual, corporation, partnership, trust, or association in control of the qualified company; or
Corporations, partnerships, trusts, or associations controlled by an individual, corporation, partnership, trust, or association in control of the qualified company. As used in this subdivision, "control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote; "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association; "control of a trust" shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust; and "ownership" shall be determined as provided in Section 318 of the Internal Revenue Code of 1986, as amended;

(19) "Related facility", a facility operated by the qualified company or a related company located in this state that is directly related to the operations of the project facility or in which operations substantially similar to the operations of the project facility are performed;

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

(21) "Relocation costs", costs paid by a qualified company for a full-time employee in a new job, excluding costs for residents relocating from a Kansas border county to a Missouri border county, as such terms are defined in subsection 1 of section 135.1670, provided subsection 2 of section 135.1670 is in effect. Relocation costs shall only apply to an employee relocating to Missouri from out of state to work in the new job. Reimbursement for relocation costs shall be limited to fifty percent of the amount paid by the employer to cover actual relocation expenses, including, but not limited to, reasonable moving and related travel expenses. The amount paid to a qualified company shall not exceed three thousand five hundred dollars per employee, and shall not exceed fifty percent of the total training project award;

(22) "Retained jobs", the average number of full-time employees of a qualified company located at the project facility during each month for the calendar year preceding the year in which the application or notice of intent is submitted;

(23) "Retained jobs credit", the credit from withholding remitted by a qualified company provided under subsection 7 of section 620.809;

(24) "Targeted industry", an industry or one of a cluster of industries identified by the department by rule following a strategic planning process as being critical to the state's economic security and growth;
(24) "Training program", the Missouri one start program established under sections 620.800 to 620.809;]

(25) "Training project", the project or projects established through the Missouri one start program for the creation or retention of jobs by providing education and training of workers;

(26) "Training project costs", may include all necessary and incidental costs of providing program services through the [training] Missouri one start program, such as:

(a) Training materials and supplies;

(b) Wages and benefits of instructors, who may or may not be employed by the eligible industry, and the cost of training such instructors;

(c) Subcontracted services;

(d) On-the-job training;

(e) Training facilities and equipment;

(f) Skill assessment;

(g) Training project and curriculum development;

(h) Travel directly to the training project, including a coordinated transportation program for training if the training can be more effectively provided outside the community where the jobs are to be located;

(i) Payments to third-party training providers and to the eligible industry;

(j) Teaching and assistance provided by educational institutions in the state of Missouri;

(k) In-plant training analysis, including fees for professionals and necessary travel and expenses;

(l) Assessment and preselection tools;

(m) Publicity;

(n) Instructional services;

(o) Rental of instructional facilities with necessary utilities; [and]

(p) Relocation costs; [and]

(q) Payment of the principal, premium, and interest on certificates, including capitalized interest, issued to finance a project, and the funding and maintenance of a debt service reserve fund to secure such certificates; and

(r) Costs of training project services not otherwise included in this subdivision;

(27) "Training project services", may include, but shall not be limited to, the following:

(a) Job training, which may include, but not be limited to, preemployment training, analysis of the specified training needs for a qualified company, development of training plans, and provision of training through qualified training staff;
(b) Adult basic education and job-related instruction;
(c) Vocational and skill-assessment services and testing;
(d) Training facilities, equipment, materials, and supplies;
(e) On-the-job training;
(f) Administrative expenses at a reasonable amount determined by the department;
(g) Subcontracted services with state institutions of higher education, private colleges or universities, or other federal, state, or local agencies;
(h) Contracted or professional services; and
(i) Issuance of certificates, when applicable.

620.803. 1. The department shall establish a "Missouri One Start Program" to assist [qualified] companies [in the] with recruitment services, training of employees in new jobs, and the retraining or upgrading of skills of full-time employees in retained jobs as provided in sections 620.800 to 620.809. The [training] Missouri one start program shall be funded through appropriations to the funds established under sections 620.806 and 620.809. The department shall, to the maximum extent practicable, prioritize funding under the [training] Missouri one start program to assist qualified companies in targeted industries.

2. [There is hereby created the "Missouri One Start Job Training Joint Legislative Oversight Committee". The committee shall consist of three members of the Missouri senate appointed by the president pro tempore of the senate and three members of the house of representatives appointed by the speaker of the house. No more than two of the members of the senate and two of the members of the house of representatives shall be from the same political party. Members of the committee shall report to the governor, the president pro tempore of the senate, and the speaker of the house of representatives on all assistance to qualified companies under the provisions of sections 620.800 to 620.809 provided during the preceding fiscal year. The report of the committee shall be delivered no later than October first of each year. The director of the department shall report to the committee such information as the committee may deem necessary for its annual report. Members of the committee shall receive no compensation in addition to their salary as members of the general assembly but may receive their necessary expenses while attending the meetings of the committee, to be paid out of the joint contingent fund.

3. The department shall publish guidelines and may promulgate rules and regulations governing the [training] Missouri one start program. In establishing such guidelines and promulgating such rules and regulations, the department shall consider such factors as the potential number of new jobs to be created or the number of jobs to be retained, the potential number of new minority jobs created, the amount of new capital investment in new or existing facilities and equipment, the significance of state benefits to the qualified company's decision to locate or expand in Missouri, the economic need of the affected
29 community, and the importance of the qualified company to the economic development of the
30 state. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
31 under the authority delegated in this section shall become effective only if it complies with
32 and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This
33 section and chapter 536 are nonseverable and if any of the powers vested with the general
34 assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and
35 annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority
36 and any rule proposed or adopted after August 28, 2013, shall be invalid and void.
37
38 3. The department shall make Missouri one start program applications and
39 guidelines available online.
40
41 4. The department may contract with other entities for the purposes of
42 advertising, marketing, or promoting the Missouri one start program established in
43 sections 620.800 to 620.809. Any assistance through the Missouri one start program shall be provided under an agreement.
44
45 5. Prior to the authorization of any application submitted through the Missouri one start program, the department shall verify the applicant's tax payment status
46 and offset any delinquencies as provided in section 135.815.
47
48 6. Any qualified company that is awarded benefits under sections 620.800 to
49 620.809 and who files for bankruptcy under Chapter 7 of the United States Bankruptcy Code, Title 11 U.S.C., as amended, shall immediately notify the department, shall forfeit such
49 benefits, and shall repay the state an amount equal to any state tax credits already redeemed
50 and any withholding taxes already retained.
51
52 7. The department may require repayment of all benefits awarded, increased by
53 an additional amount that shall provide the state a reasonable rate of return, to any qualified
54 company under sections 620.800 to 620.809 that fails to maintain the new or retained jobs
55 within five years of approval of the benefits or that leaves the state within five years of
56 approval of the benefits.
57
58 8. The department shall be authorized to contract with other entities, including
59 businesses, industries, other state agencies, and political subdivisions of the state for the
60 purpose of implementing a training project or providing recruitment services under the
61 provisions of sections 620.800 to 620.809.
62
620.806. 1. There is hereby created in the state treasury a fund to be known as the
2 "Missouri One Start Job Development Fund", that shall be administered by the department for
3 the purposes of the Missouri one start program. The fund shall consist of all moneys which
4 may be appropriated to it by the general assembly and also any gifts, contributions, grants, or
5 bequests received from federal, private or other sources, including, but not limited to, any
6 block grant or other sources of funding relating to job training, school-to-work transition,
welfare reform, vocational and technical training, housing, infrastructure, development, and 
human resource investment programs which may be provided by the federal government or 
other sources. 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. 
Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in 
the fund at the end of the biennium shall not revert to the credit of the general revenue fund. 
The state treasurer shall invest moneys in the fund in the same manner as other funds are 
invested. Any interest and moneys earned on such investments shall be credited to the fund. 

2. The department may provide financial assistance for training projects through the 
Missouri one start program from the Missouri one start job development fund 
to qualified companies that create new jobs which will result in the need for training, or that 
make new capital investment relating directly to the retention of jobs in an amount at least 
five times greater than the amount of any financial assistance. Financial assistance may also 
be provided to a consortium of a majority of qualified companies organized to provide 
common training to the consortium members' employees.

3. Funds in the Missouri one start job development fund shall be appropriated, for 
recruitment services, and for financial assistance for training projects through the 
Missouri one start program, by the general assembly to the department. Recruitment services shall be administered by the department. Financial assistance for training projects shall be administered by a local education agency certified by the department for such purpose. Except for state-sponsored preemployment training, no qualified company shall receive more than fifty percent of its training program costs from the Missouri one start job development fund. No funds shall be awarded or reimbursed to any qualified company for the training, retraining, or upgrading of skills of potential employees with the purpose of replacing or supplanting employees engaged in an authorized work stoppage. Upon approval by the department, training project costs, except the purchase of training equipment and training facilities, shall be eligible for reimbursement with funds from the Missouri one start job development fund. Notwithstanding any provision of law to the contrary, no qualified company within a service industry shall be eligible for training assistance under this subsection unless such qualified company provides services in interstate commerce, which shall mean that the qualified company derives a majority of its annual revenues from out of the state.

4. Upon appropriation, a local education agency may petition the department to 
utilize the Missouri one start job development fund in order to create or improve training 
facilities, training equipment, training staff, training expertise, training programming, and 
administration. The department shall review all petitions and may award funds from the
Missouri one start job development fund for reimbursement of training project costs and training project services as it deems necessary.

5. The department may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2019, shall be invalid and void.

620.809. 1. There is hereby established in the state treasury a fund to be known as the "Missouri One Start Community College New Jobs Training Fund", that shall be administered by the department for training projects in the Missouri one start program. Through June 30, 2023, the department of revenue shall credit to the fund, as received, all new jobs credits. For existing Missouri businesses creating new jobs, the training project may include retained jobs. The fund shall also consist of any gifts, contributions, grants, or bequests received from federal, private, or other sources. The general assembly, however, shall not provide for any transfer of general revenue funds into the fund. Moneys in the fund shall be disbursed to the department under regular appropriations by the general assembly. The department shall have the discretion to determine the appropriate amount of funds to allocate per training project. Through June 30, 2023, the department shall disburse such appropriated funds in a timely manner into the special funds established by community college districts for training projects, which funds shall be used to pay training project costs. Such disbursements shall be made to the special fund for each training project as provided under subsection [5] 6 of this section. All moneys remaining in the fund at the end of any fiscal year shall not lapse to the general revenue fund, as provided in section 33.080, but shall remain in the fund. All unobligated funds in the Missouri one start community college new jobs training fund on July 1, 2023, shall be transferred to the Missouri one start community college training fund authorized pursuant to subsection 3 of this section.

2. There is hereby created in the state treasury a fund to be known as the "Missouri One Start Community College Job Retention Training Fund", that shall be administered by the department for the Missouri one start program. Through June 30, 2023, the department of revenue shall credit to the fund, as received, all retained jobs credits. For existing Missouri businesses retaining jobs, the training project may include new jobs. The fund shall also consist of any gifts, contributions, grants, or bequests received from federal, private, or other sources. The general assembly, however, shall not provide for any transfer of general
revenue funds into the fund. Moneys in the fund shall be disbursed to the department under regular appropriations by the general assembly. [The department shall have the discretion to determine the appropriate amount of funds to allocate per training project.] Through June 30, 2023, the department shall disburse such appropriated funds in a timely manner into the special funds established by community college districts for projects, which funds shall be used to pay training [program] project costs [including the principal, premium, and interest on certificates issued by the district to finance or refinance, in whole or in part, a project]. Such disbursements by the department shall be made to the special fund for each project as provided under subsection [§] 6 of this section. All moneys remaining in the fund at the end of any fiscal year shall not lapse to the general revenue fund, as provided in section 33.080, but shall remain in the fund. All unobligated funds in the Missouri One Start Community College Job Retention Training Fund on July 1, 2023, shall be transferred to the Missouri one start community college training fund authorized pursuant to subsection 3 of this section.

3. There is hereby created in the state treasury the "Missouri One Start Community College Training Fund", that shall be administered by the department for training projects in the Missouri one start program. Beginning July 1, 2023, the department of revenue shall credit to the fund, as received, all new and retained jobs credits. The fund shall also consist of any gifts, contributions, grants, or bequests received from federal, private, or other sources. The general assembly, however, shall not provide for any transfer of general revenue funds into the fund. Beginning July 1, 2023, the department shall disburse moneys in the fund under regular appropriations by the general assembly. The department shall disburse such appropriated funds in a timely manner into the special funds established by community college districts for training projects, which funds shall be used to pay training project costs. Such disbursements shall be made to the special fund for each training project as provided under subsection 6 of this section. All moneys remaining in the fund at the end of any fiscal year shall not lapse to the general revenue fund, as provided in section 33.080, but shall remain in the fund.

4. The department of revenue shall develop such forms as are necessary to demonstrate accurately each qualified company's new jobs credit paid through June 30, 2023, into the Missouri one start community college new jobs training fund or retained jobs credit paid through June 30, 2023, into the Missouri one start community college job retention training fund. The department of revenue shall develop such forms as are necessary to demonstrate accurately each qualified company's new or retained jobs credit, or both, as applicable, paid beginning July 1, 2023, into the Missouri one start community college jobs training fund. The new or retained jobs credits, or both, as
applicable, shall be accounted as separate from the normal withholding tax paid to the
department of revenue by the qualified company. Through June 30, 2023, reimbursements
made by all qualified companies to the Missouri one start community college new jobs
training fund and the Missouri one start community college job retention training fund shall
be no less than all allocations made by the department to all community college districts for
all projects. Beginning July 1, 2023, reimbursements made by all qualified companies to
the Missouri one start community college training fund shall be no less than all
allocations made by the department to all community college districts for all projects. The qualified company shall remit the amount of the new or retained jobs credit, or both, as
applicable, to the department of revenue in the same manner as provided in sections 143.191
to 143.265. A qualified company's training project may include both new jobs and
retained jobs.

[4-] 5. A community college district, with the approval of the department in
consultation with the office of administration, may enter into an agreement to establish a
training project and provide training project services to a qualified company. The
department shall have the discretion to determine the appropriate amount of funds to
allocate per training project. As soon as possible after initial contact between a community
college district and a potential qualified company regarding the possibility of entering into an
agreement, the community college district shall inform the department of the potential
training project. The department shall evaluate the proposed training project within the
overall job training efforts of the state to ensure that the training project will not duplicate
other job training programs. The department shall have fourteen days from receipt of a notice
of intent to approve or disapprove a training project. If no response is received by the
qualified company within fourteen days, the training project shall be deemed approved.
Disapproval of any training project shall be made in writing and state the reasons for such
disapproval. If an agreement is entered into, the district and the qualified company shall
notify the department of revenue within fifteen calendar days. In addition to any provisions
required under subsection 6 of this section for a qualified company applying to receive a new
or retained job credit, or both, as applicable, an agreement may provide, but shall not be
limited to:

(1) Payment of training project costs, which may be paid from one or a combination
of the following sources:

(a) Through June 30, 2023, funds appropriated by the general assembly to the
Missouri one start community college new jobs training program fund or Missouri one start
community college job retention training program fund, as applicable, and disbursed by the
department for the purposes consistent with sections 620.800 to 620.809;
(b) Beginning July 1, 2023, funds appropriated by the general assembly to the Missouri one start community college jobs training program fund and disbursed by the department for the purposes consistent with sections 620.800 to 620.809;

(c) Funds appropriated by the general assembly from the general revenue fund and disbursed by the department for the purposes consistent with sections 620.800 to 620.809;

(d) Tuition, student fees, or special charges fixed by the board of trustees to defray training project costs in whole or in part;

(2) Payment of training project costs which shall not be deferred for a period longer than eight years;

(3) Costs of on-the-job training for employees which shall include wages or salaries of participating employees. Payments for on-the-job training shall not exceed the average of fifty percent of the total wages paid by the qualified company to each participant during the period of training. Payment for on-the-job training may continue for up to six months from the date the training begins;

(4) A provision which fixes the minimum amount of new or retained jobs credits, or both, if applicable, general revenue fund appropriations, or tuition and fee payments which shall be paid for training project costs; and

(5) Any payment required to be made by a qualified company. This payment shall constitute a lien upon the qualified company's business property until paid, shall have equal priority with ordinary taxes and shall not be divested by a judicial sale. Property subject to such lien may be sold for sums due and delinquent at a tax sale, with the same forfeitures, penalties, and consequences as for the nonpayment of ordinary taxes. The purchasers at a tax sale shall obtain the property subject to the remaining payments.

6. (1) For projects that are funded exclusively under paragraphs (a) and (b) of subdivision (1) of subsection [4] 5 of this section, the department shall disburse such funds to the special fund for each training project in the same proportion as the new jobs or retained jobs credits remitted by the qualified company participating in such project bears to the total new jobs or retained jobs credits from withholding remitted by all qualified companies participating in projects during the period for which the disbursement is made.

(2) Subject to appropriation, for projects that are funded through a combination of funds under paragraphs (a) [and], (b), and (c) of subdivision (1) of subsection [4] 5 of this section, the department shall disburse funds appropriated under paragraph [5] (c) of subdivision (1) of subsection [4] 5 of this section to the special fund for each training project upon commencement of the project. The department shall disburse funds appropriated under paragraphs (a) and (b) of subdivision (1) of subsection [4] 5 of this section to the special fund for each training project in the same proportion as the new jobs or retained jobs credits remitted by the qualified company participating in such project bears to the total...
new jobs or retained jobs credits from withholding remitted by all qualified companies participating in projects during the period for which the disbursement is made, reduced by the amount of funds appropriated under paragraph [(b) (c)] of subdivision (1) of subsection [(4) 5] of this section.

[(6-)] 7. Any qualified company that submits a notice of intent for retained job credits shall enter into an agreement, providing that the qualified company has:

1. Maintained at least one hundred full-time employees per year at the project facility for the calendar year preceding the year in which the application is made; and

2. Made or agrees to make a new capital investment of greater than five times the amount of any award under [this training the Missouri one start program at the project facility over a period of two consecutive years, as certified by the qualified company and:

(a) Has made substantial investment in new technology requiring the upgrading of employee skills; or

(b) Is located in a border county of the state and represents a potential risk of relocation from the state; or

(c) Has been determined to represent a substantial risk of relocation from the state by the director of the department of economic development.

[(7-)] 8. If an agreement provides that all or part of the training [program project costs are to be met by receipt of new or retained jobs credit, or both, if applicable, such new or retained jobs credit from withholding shall be determined and paid as follows:

1. New or retained jobs credit shall be based upon the wages paid to the employees in the new or retained jobs;

2. A portion of the total payments made by the qualified companies under sections 143.191 to 143.265 shall be designated as the new or retained jobs credit, or both, if applicable, from withholding. Such portion shall be an amount equal to two and one-half percent of the gross wages paid by the qualified company for each of the first one hundred jobs included in the project and one and one-half percent of the gross wages paid by the qualified company for each of the remaining jobs included in the project. If business or employment conditions cause the amount of the new or retained jobs credit from withholding to be less than the amount projected in the agreement for any time period, then other withholding tax paid by the qualified company under sections 143.191 to 143.265 shall be credited to the applicable fund by the amount of such difference. The qualified company shall remit the amount of the new or retained jobs credit, or both, if applicable, to the department of revenue in the manner prescribed in sections 143.191 to 143.265. When all training [program project costs have been paid, the new or retained jobs credits, or both, if applicable, shall cease;
(3) The community college district participating in a project shall establish a special fund for and in the name of the training project. All funds appropriated by the general assembly from the funds established under subsections 1 and 2 of this section and disbursed by the department for the training project and other amounts received by the district for training project costs as required by the agreement shall be deposited in the special fund. Amounts held in the special fund shall be used and disbursed by the district only to pay training project costs for such training project. The special fund may be divided into such accounts and subaccounts as shall be provided in the agreement, and amounts held therein may be invested in the same manner as the district’s other funds;

(4) Any disbursement for training project costs received from the department under sections 620.800 to 620.809 and deposited into the training project’s special fund may be irrevocably pledged by a community college district for the payment of the principal, premium, and interest on the certificate issued by a community college district to finance or refinance, in whole or in part, such training project;

(5) The qualified company shall certify to the department of revenue that the new or retained jobs credit, or both, if applicable, is in accordance with an agreement and shall provide other information the department of revenue may require;

(6) An employee participating in a training project shall receive full credit under section 143.21 for the amount designated as a new or retained jobs credit;

(7) If an agreement provides that all or part of training project costs are to be met by receipt of new or retained jobs credit, or both, if applicable, the provisions of this subsection shall also apply to any successor to the original qualified company until the principal and interest on the certificates have been paid.

[8.] 9. To provide funds for the present payment of the training project costs of new or retained jobs training project through the Missouri one start program as provided in this section, a community college district may borrow money and issue and sell certificates payable from a sufficient portion of the future receipts of payments authorized by the agreement including disbursements from the Missouri one start community college new jobs training fund or the Missouri one start community college job retention training fund funds established under this section, to the special fund established by the community college district for each training project. The total amount of outstanding certificates sold by all community college districts shall not exceed the total amount authorized under law as of January 1, 2013, unless an increased amount is authorized in writing by a majority of members of the committee. The certificates shall be marketed through financial institutions authorized to do business in Missouri. The receipts shall be pledged to the payment of principal of and interest on the certificates. Certificates may be sold at public sale or at private sale at par, premium, or discount of not less than ninety-five percent of the par value
thereof, at the discretion of the board of trustees, and may bear interest at such rate or rates as
the board of trustees shall determine, notwithstanding the provisions of section 108.170 to the
contrary. However, the provisions of chapter 176 shall not apply to the issuance of such
certificates. Certificates may be issued with respect to a single training project or multiple
training projects and may contain terms or conditions as the board of trustees may provide by
resolution authorizing the issuance of the certificates.

[9-] 10. Certificates issued to refund other certificates may be sold at public sale or at
private sale as provided in this section, with the proceeds from the sale to be used for the
payment of the certificates being refunded. The refunding certificates may be exchanged in
payment and discharge of the certificates being refunded, in installments at different times or
an entire issue or series at one time. Refunding certificates may be sold or exchanged at any
time on, before, or after the maturity of the outstanding certificates to be refunded. They may
be issued for the purpose of refunding a like, greater, or lesser principal amount of certificates
and may bear a rate of interest that is higher, lower, or equivalent to that of the certificates
being renewed or refunded.

[10-] 11. Before certificates are issued, the board of trustees shall publish once a
notice of its intention to issue the certificates, stating the amount, the purpose, and the project
or projects for which the certificates are to be issued. A person with standing may, within
fifteen days after the publication of the notice, by action in the circuit court of a county in the
district, appeal the decision of the board of trustees to issue the certificates. The action of the
board of trustees in determining to issue the certificates shall be final and conclusive unless
the circuit court finds that the board of trustees has exceeded its legal authority. An action
shall not be brought which questions the legality of the certificates, the power of the board of
trustees to issue the certificates, the effectiveness of any proceedings relating to the
authorization of the project, or the authorization and issuance of the certificates from and after
fifteen days from the publication of the notice of intention to issue.

[11-] 12. The board of trustees shall make a finding based on information supplied by
the qualified company that revenues provided in the agreement are sufficient to secure the
faithful performance of obligations in the agreement.

[12-] 13. Certificates issued under this section shall not be deemed to be an
indebtedness of the state, the community college district, or any other political subdivision of
the state, and the principal and interest on any certificates shall be payable only from the
sources provided in subdivision (1) of subsection [4] 5 of this section which are pledged in
the agreement.

[13-] 14. Pursuant to section 23.253 of the Missouri sunset act:
(1) The program authorized under sections 620.800 to 620.809 shall be reauthorized
as of August 28, 2018, and shall expire on August 28, 2030; and
(2) If such program is reauthorized, the program authorized under sections 620.800 to 620.809 shall automatically sunset twelve years after the effective date of the reauthorization of sections 620.800 to 620.809; and

(3) Sections 620.800 to 620.809 shall terminate on September first of the calendar year immediately following the calendar year in which a program authorized under sections 620.800 to 620.809 is sunset.

15. Any agreement or obligation entered into by the department that was made under the provisions of sections 620.800 to 620.809 prior to August 28, 2019, shall remain in effect according to the provisions of such agreement or obligation.

620.850. 1. This section shall be known and may be cited as the "Citizen's Land Development Cooperative Act".

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

(1) "Commission", the citizen's land development cooperative commission established in subsection 3 of this section;

(2) "Citizen's land development cooperative", a for-profit, citizen-owned, professionally managed real estate planning and development corporation or land cooperative that may:

(a) Receive title to land, natural resources, physical infrastructure, or facilities donated by a not-for-profit organization or government entity;

(b) Borrow money on behalf of its shareholders to purchase land, plan its use, and develop the land and natural resources for productive and ecologically suitable purposes; and

(c) Enable each citizen whose principal residence is situated in a local or regional area for which future development will be controlled by a citizen's land development cooperative to acquire, free as a right of citizenship, an equal, lifetime, non-transferable, private property ownership stake in local land use and infrastructure development, share profits from land rentals, natural resource use or extraction revenues, and infrastructure user fees, and have a voice as an owner in the governance of future land development in the community;

(3) "Department", the Missouri department of economic development.

3. (1) There is hereby established within the department the citizen's land development cooperative commission.

(2) The commission shall consist of eleven members to be appointed by the governor, with the advice and consent of the senate, one of whom shall be designated as chair of the commission at the time of appointment.

(3) Of the members initially appointed, three members shall serve a term of one year, three members shall serve a term of two years, three members shall serve a term of
three years, and two members, one of whom shall be the chair, shall serve a term of four
years. Thereafter, all terms shall be for four years.

4. (1) The commission may begin to conduct business upon the appointment of a
majority of the voting members, including the chair. The commission may adopt
bylaws, and may establish committees and officers as it deems necessary.

(2) A majority of members of the commission shall constitute a quorum, and
meetings of the commission shall be subject to the provisions of chapter 610. The
commission shall afford an opportunity for public comment at each public meeting.

(3) All members of the commission shall serve without compensation for such
service, but shall be reimbursed for all necessary and actual expenses incurred by them
in the performance of their official duties.

(4) Subject to appropriation, the department shall provide staff and
administrative support services to the commission.

5. The commission shall gather information and make annual reports of
recommendations to the governor and to the general assembly regarding the
establishment and operation of citizen's land development cooperatives. The reports
shall include recommendations concerning, without limitation:

(1) The establishment of policies regarding citizen's land development
cooperatives;

(2) The approval of citizen's land development cooperatives throughout the
state;

(3) The establishment of guidelines for citizens of localities to petition for local
referenda to create citizen's land development cooperatives and to determine the
participation plan for allocation, shareholder governance, and ownership rights, the
issuance and cancellation of shares of citizen's land development cooperatives, and the
disposition of assets in the event of the dissolution of a citizen's land development
cooperative;

(4) The establishment of tax reforms that encourage the use and effectiveness of
citizen's land development cooperatives through the exemption from all state and local
taxes on the holdings of land, natural resources, improvements, other tangible and
intangible assets, undistributed capital gains, and undistributed profits, provided that at
least ninety percent of the annual profits are distributed as taxable dividends, other
forms of taxable distributions to its shareholders and workers, and debt service
payments on its loans;

(5) The rendering of assistance to localities on problems, concerns, and issues
related to the development of citizen's land development cooperatives;
(6) The undertaking of studies and gathering information and data to accomplish the purposes as set forth in this section and to formulate and present recommendations to the governor and the general assembly;

(7) Applying for, accepting, and expending gifts, grants, loans, or donations from public, quasi-public, or private sources, including any matching funds as may be designated in an appropriation to the department, to enable the commission to carry out its purpose; and

(8) Accounting annually on its fiscal activities, including any matching funds received or expended by the commission.

6. (1) Subject to appropriation, the department shall develop and maintain a program to make grants to communities seeking to establish citizen's land development cooperatives and encourage them to become self-sustaining from land rentals and other fees within the first five years of their formation. The procedures for grant application shall be established by the department by rule.

(2) The commission shall seek funding from local, state, federal, and private sources to make grants and loans and otherwise enhance the development of citizen's land development cooperatives. The department shall advise the commission of all available sources of funding for economic development that it is aware of and shall assist the commission and citizen's land development cooperatives in securing such funding.

(3) Funds received pursuant to this section shall be deposited into the citizen's land development cooperative fund, which is hereby created in the state treasury. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve disbursements. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund. Moneys in the fund shall be expended solely for the purposes of this section.

7. The department shall establish rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2022, shall be invalid and void.
620.1039. 1. As used in this section, the [term] following terms shall mean:

(1) "Additional qualified research expenses", the difference between qualified research expenses, as certified by the director of economic development, incurred in a tax year subtracted by the average of the taxpayer's qualified research expenses incurred in the three immediately preceding tax years;

(2) "Minority business enterprise", a business that is:
   (a) A sole proprietorship owned and controlled by a minority;
   (b) A partnership or joint venture owned and controlled by minorities in which at least fifty-one percent of the ownership interest is held by minorities and the management and daily business operations of which are controlled by one or more of the minorities who own it; or
   (c) A corporation or other entity whose management and daily business operations are controlled by one or more minorities who own it and that is at least fifty-one percent owned by one or more minorities or, if stock is issued, at least fifty-one percent of the stock is owned by one or more minorities;

(3) "Missouri qualified research and development equipment", tangible personal property that has not previously been used in this state for any purpose and is acquired by the purchaser for the purpose of research and development activities devoted to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products;

(4) "Qualified research expenses", for expenses within this state, the same meaning as prescribed in 26 U.S.C. 41;

(5) "Small business", a corporation, partnership, sole proprietorship or other business entity, including its affiliates, that:
   (a) Is independently owned and operated; and
   (b) Employs fifty or fewer full-time employees;

(6) "Taxpayer" [means], an individual, a partnership, or any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, or a corporation as described in section 143.441 or 143.471, or section 148.370, and the term "qualified research expenses" has the same meaning as prescribed in 26 U.S.C. 41;

(7) "Women's business enterprise", a business that is:
   (a) A sole proprietorship owned and controlled by a woman;
   (b) A partnership or joint venture owned and controlled by women in which at least fifty-one percent of the ownership interest is held by women and the management and daily business operations of which are controlled by one or more of the women who own it; or
(c) A corporation or other entity whose management and daily business operations are controlled by one or more women who own it and that is at least fifty-one percent owned by women or, if stock is issued, at least fifty-one percent of the stock is owned by one or more women.

2. (1) For tax years beginning on or after January 1, 2001, and ending before January 1, 2005, the director of the department of economic development may authorize a taxpayer to receive a tax credit against the tax otherwise due pursuant to chapter 143, or chapter 148, other than the taxes withheld pursuant to sections 143.191 to 143.265, in an amount up to six and one-half percent of the excess of the taxpayer's qualified research expenses, as certified by the director of the department of economic development, within this state during the taxable year over the average of the taxpayer's qualified research expenses within this state over the immediately preceding three taxable years; except that, no tax credit shall be allowed on that portion of the taxpayer's qualified research expenses incurred within this state during the taxable year in which the credit is being claimed, to the extent such expenses exceed two hundred percent of the taxpayer's average qualified research expenses incurred during the immediately preceding three taxable years.

(2) For all tax years beginning on or after January 1, 2023, the director of economic development may authorize a taxpayer to receive a tax credit against the tax otherwise due under chapters 143 and 148, other than the taxes withheld under sections 143.191 to 143.265 in an amount equal to the greater of:

(a) Fifteen percent of the taxpayer's additional qualified research expenses; or
(b) If such qualified research expenses relate to research conducted in conjunction with a public or private college or university located in this state, twenty percent of the taxpayer's additional qualified research expenses.

However, in no case shall a tax credit be allowed for any portion of qualified research expenses that exceed two hundred percent of the taxpayer's average qualified research expenses incurred during the three immediately preceding tax years.

3. The director of economic development shall prescribe the manner in which the tax credit may be applied for. The tax credit authorized by this section may be claimed by the taxpayer to offset the tax liability imposed by chapter 143 or chapter 148 that becomes due in the tax year during which such qualified research expenses were incurred. For tax years ending before January 1, 2005, where the amount of the credit exceeds the tax liability, the difference between the credit and the tax liability may only be carried forward for the next five succeeding taxable years or until the full credit has been claimed, whichever first occurs. For all tax years beginning on or after January 1, 2023, where the amount of the credit exceeds the tax liability, the difference between the credit and the tax liability may only
be carried forward for the next twelve succeeding tax years or until the full credit has been claimed, whichever occurs first. The application for tax credits authorized by the director pursuant to subsection 2 of this section shall be made no later than the end of the taxpayer's tax period immediately following the tax period for which the credits are being claimed.

4. (1) Certificates of tax credit issued pursuant to this section may be transferred, sold or assigned by filing a notarized endorsement thereof with the department which names the transferee and the amount of tax credit transferred. The director of economic development may allow a taxpayer to transfer, sell or assign up to forty percent of the amount of the certificates of tax credit issued to and not claimed by such taxpayer pursuant to this section during any tax year commencing on or after January 1, 1996, and ending not later than December 31, 1999. Such taxpayer shall file, by December 31, 2001, an application with the department which names the transferee, the amount of tax credit desired to be transferred, and a certification that the funds received by the applicant as a result of the transfer, sale or assignment of the tax credit shall be expended within three years at the state university for the sole purpose of conducting research activities agreed upon by the department, the taxpayer and the state university. Failure to expend such funds in the manner prescribed pursuant to this section shall cause the applicant to be subject to the provisions of section 620.017.

(2) Up to one hundred percent of tax credits provided under this program may be transferred, sold, or assigned by filing a notarized endorsement thereof with the department that names the transferee, the amount of tax credit transferred, and the value received for the credit, as well as any other information reasonably requested by the department. For a taxpayer with flow-through tax treatment to its members, partners, or shareholders, the tax credit shall be allowed to members, partners, or shareholders in proportion to their share of ownership on the last day of the taxpayer's tax period.

5. [No rule or portion of a rule promulgated under the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of chapter 536. All rulemaking authority delegated prior to June 27, 1997, is of no force and effect and repealed; however, nothing in this section shall be interpreted to repeal or affect the validity of any rule filed or adopted prior to June 27, 1997, if such rule complied with the provisions of chapter 536. The provisions of this section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536, including the ability to review, to delay the effective date, or to disapprove and annul a rule or portion of a rule, are subsequently held unconstitutional, then the purported grant of rulemaking authority and any rule so proposed and contained in the order of rulemaking shall be invalid and void.]

 Purchases of Missouri qualified research and development equipment are hereby
specifically exempted from all state and local sales and use tax including, but not limited
to, sales and use tax authorized or imposed under section 32.085 and chapter 144.

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

7. (1) For tax years ending before January 1, 2005, the aggregate of all tax credits authorized pursuant to this section shall not exceed nine million seven hundred thousand dollars in any year.

(2) (a) For all tax years beginning on or after January 1, 2023, the aggregate of all tax credits authorized under this section shall not exceed ten million dollars in any year.

(b) Five million dollars of such ten million dollars shall be reserved for minority business enterprises, women's business enterprises, and small businesses. Any reserved amount not issued or awarded to a minority business enterprise, women's business enterprise, or small business by November first of the tax year may be issued to any taxpayer otherwise eligible for a tax credit under this section.

(c) No single taxpayer shall be issued or awarded more than three hundred thousand dollars in tax credits under this section in any year.

(d) In the event that total eligible claims for credits received in a calendar year exceed the annual cap, each eligible claimant shall be issued credits based upon a pro-rata basis, given that all new businesses, defined as a business less than five years old, are issued full tax credits first.

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

8. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset December thirty-first, six years after the effective date of this section;
(2) If such program is reauthorized, the program authorized under this section shall automatically sunset December thirty-first, twelve years after the effective date of the reauthorization of this section; and

(3) This section shall terminate on December thirty-first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset.

620.1620. 1. This section shall be known and may be cited as the "Meet in Missouri Act".

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

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

(2) "Eligible commission", any regional convention and visitors commission created under section 67.601; any body designated by the division of tourism official destination marketing organization for a Missouri county which is designated as the single representative organization for the county to solicit and service tourism;

(3) "Eligible major convention event costs", all operational costs of the venue of a major convention event including, but not limited to, costs related to the following: security, venue utilities, cleaning, production of the event, installation and dismantling, facility rental charges, personnel, construction to prepare the venue, and other temporary facility construction;

(4) "Fund", the major economic convention event in Missouri fund established in this section;

(5) "Grant", an amount of money equal to the total amount of eligible major convention event costs listed in an approved major convention plan to be disbursed at the requested date from the fund to an eligible commission by the state treasurer at the direction of the director which shall not exceed the amount of estimated total sales taxes to be received by the state generated by sleeping rooms paid by guests of hotels and motels reasonably believed to be occupied due to the major convention event;

(6) "Major convention event", any convention if more than fifty percent of attendees travel to the convention from outside of Missouri and require overnight hotel accommodations;

(7) "Major convention plan", a written plan for the administration of a major convention event, containing such information as shall be requested by the director to establish that the event covered by the application is a major convention event including, but not limited to, the start and end dates of the major convention event, an identification of the organization planning the event, the location of the event, projected total and out-of-state attendance, projected contracted and actual hotel room nights, projected costs and revenues anticipated to be received by the eligible commission in connection with the event, the
eligible major convention event costs, and evidence of satisfaction of the conditions of subsection 5 of this section.

3. (1) There is hereby created in the state treasury the "Major Economic Convention Event in Missouri Fund", which shall consist of moneys appropriated from the general revenue fund as prescribed in subsection 6 of this section and any gifts, contributions, grants, or bequests received from federal, private, or other sources. The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund and, upon appropriation, moneys in the fund shall be used solely for the administration of this section.

(2) Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund.

(3) The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. For major convention plans which have complied with subsection 5 of this section, in addition to funds otherwise made available under Missouri law, a grant shall be paid from the fund by the department of economic development to the eligible commission at the requested date. Any transfer of a grant from the fund to the treasurer or other designated financial officer of an eligible commission with an approved major convention plan shall be deposited in a separate, segregated account of such commission. The eligible commission shall agree to hold such funds until the major convention event has occurred and not disburse the funds until such time as the report in subsection 7 has been submitted.

5. The director shall not disburse a grant until the director or his or her designee has approved a written major convention plan submitted to the department of economic development by an eligible commission requesting a grant. The director or his or her designee shall not approve any submitted major convention plan unless he or she finds that the following conditions have been met:

(1) The applicant submitting the major convention plan is an eligible commission;

(2) The projected start and end dates of the planned major convention event and the requested date of disbursement of the grant are no later than five years from the date of the application; and

(3) There is sufficient evidence that:

(a) The event shall qualify as a major convention event under this section including, but not limited to, evidence of the actual number of contracted advance hotel reservations or projected out-of-state attendance numbers and actual hotel room usage from comparable past events;
(b) A request for proposal or similar documentation demonstrates the applicant eligible commission is competing for the event against non-Missouri cities;
(c) Without the grant, the major convention event would not be reasonably anticipated to occur in Missouri; and
(d) The positive net fiscal impact to general revenue of the state through any and all taxes attributable to the major convention event exceeds the amount of the major convention grant.

In reviewing such evidence, the director shall take into account any expenditures by an attendee for sleeping rooms paid by guests of the hotels and motels typically constitutes less than fifty percent of the expenditures by such attendees at a major convention event.

6. (1) Upon verification that the major convention plan complies with the terms of subsection 5 of this section, the director or his or her designee shall issue a certificate of approval to the eligible commission stating the date on which such grant shall be disbursed and the total amount of the grant, which shall be equal to the eligible major convention event costs listed in the approved major convention plan. The amount of any grant shall not exceed more than fifty percent of the cost of hosting the major convention event, positive net fiscal impact to general revenue, or one million dollars, whichever is less.

(2) All approved grants scheduled for disbursement each year shall be disbursed from the general revenue fund subject to appropriation by the general assembly. Any such appropriation shall not exceed three million dollars in any year.

(3) Upon such annual appropriation and transfer into the fund from the general revenue fund, the director shall disburse all grants pursuant to certificates of approval.

7. (1) Within one hundred eighty days of the conclusion of any major convention event for which a grant was disbursed under this section, the eligible commission that received such grant shall provide a written report to the director detailing the final amount of eligible major convention event costs incurred and actual attendance figures which certify compliance with this section. If the final amount of total eligible major convention event costs is less than the amount of the grant disbursed to the eligible commission under an approved major convention plan, such commission shall refund to the state treasurer the excess greater than fifty percent of the actual cost for deposit into the fund.

(2) An eligible commission shall refund the following amounts to the state treasurer based on the actual attendance figures in relation to the projected total attendance for the event as provided in the major convention plan:
   (a) If the actual attendance figure is less than twenty-five percent of the projected total attendance, the commission shall refund an amount equal to the full amount of the grant;
(b) If the actual attendance figure is equal to or less than eighty-five percent and greater than or equal to twenty-five percent of the projected total attendance, the commission shall keep a portion of the grant received under this section equal to the proportion of the actual attendance figure to the projected attendance figure rounded to the nearest dollar and refund the remaining amount;

c) If the actual attendance figure is greater than eighty-five percent of the projected total attendance, the commission shall keep the entire grant amount received under this section unless otherwise provided by this section.

(3) The provisions of this subdivision shall not apply where attendance at the convention is adversely affected by a man-made disaster including, but not limited to, an uprising or other civil unrest or where attendance at the convention is adversely affected by a substantial inclement weather-related event.

8. Any amounts that are refunded from a grant under this section shall be returned to the major economic convention event in Missouri fund to be used for future grants.

9. In accordance with the provisions of sections 23.250 to 23.298 and unless otherwise authorized pursuant to section 23.253:

(1) The program authorized under the provisions of this section shall automatically sunset six years after August 28, 2022; and

(2) This section shall terminate on September first of the year following the year in which any new program authorized under this section is sunset, and the revisor of statutes shall designate such sections and this section in a revision bill for repeal.

620.2020. 1. The department shall respond to a written request, by or on behalf of a qualified company or qualified military project, for a proposed benefit award under the provisions of this program within five business days of receipt of such request. The department shall respond to a written request, by or on behalf of a qualified manufacturing company, for a proposed benefit award under the provisions of this program within fifteen business days of receipt of such request. Such response shall contain either a proposal of benefits for the qualified company or qualified military project, or a written response refusing to provide such a proposal and stating the reasons for such refusal. A qualified company or qualified military project that intends to seek benefits under the program shall submit to the department a notice of intent. The department shall respond within thirty days to a notice of intent with an approval or a rejection, provided that the department may withhold approval or provide a contingent approval until it is satisfied that proper documentation of eligibility has been provided. The department shall certify or reject the qualifying company's plan outlined in their notice of intent as satisfying good faith efforts made to employ, at a minimum, commensurate with the percentage of minority populations in the state of Missouri, as reported in the previous decennial census, the following: racial minorities, contractors who
are racial minorities, and contractors that, in turn, employ at a minimum racial minorities
commensurate with the percentage of minority populations in the state of Missouri, as
reported in the previous decennial census. Failure to respond on behalf of the department
shall result in the notice of intent being deemed approved. A qualified company receiving
approval for program benefits may receive additional benefits for subsequent new jobs at the
same facility after the full initial project period if the applicable minimum job requirements
are met. There shall be no limit on the number of project periods a qualified company may
participate in the program, and a qualified company may elect to file a notice of intent to
begin a new project period concurrent with an existing project period if the applicable
minimum job requirements are achieved, the qualified company provides the department with
the required annual reporting, and the qualified company is in compliance with this program
and any other state programs in which the qualified company is currently or has previously
participated. However, the qualified company shall not receive any further program benefits
under the original approval for any new jobs created after the date of the new notice of intent,
and any jobs created before the new notice of intent shall not be included as new jobs for
purposes of the benefit calculation for the new approval. When a qualified company has filed
and received approval of a notice of intent and subsequently files another notice of intent, the
department shall apply the definition of project facility under subdivision (24) of section
620.2005 to the new notice of intent as well as all previously approved notices of intent and
shall determine the application of the definitions of new job, new payroll, project facility base
employment, and project facility base payroll accordingly.

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

3. A qualified company or qualified military project receiving benefits under this
program shall provide an annual report of the number of jobs, along with minority jobs
created or retained, and such other information as may be required by the department to
document the basis for program benefits available no later than ninety days prior to the end of
the qualified company's or industrial development authority's tax year immediately following
the tax year for which the benefits provided under the program are attributed. In such annual report, if the average wage is below the applicable percentage of the county average wage, the qualified company or qualified military project has not maintained the employee insurance as required, if the department after a review determines the qualifying company fails to satisfy other aspects of their notice of intent, including failure to make good faith efforts to employ, at a minimum, commensurate with the percentage of minority populations in the state of Missouri, as reported in the previous decennial census, the following: racial minorities, contractors who are racial minorities, and contractors that, in turn, employ at a minimum racial minorities commensurate with the percentage of minority populations in the state of Missouri, as reported in the previous decennial census, or if the number of jobs is below the number required, the qualified company or qualified military project shall not receive tax credits or retain the withholding tax for the balance of the project period. **If a statewide state of emergency exists for more than sixteen months,** a qualified company or industrial development authority shall be entitled to a one-time suspension of program deadlines equal to the number of months such statewide state of emergency existed with any partial month rounded to the next whole. During such suspension, the qualified company or industrial development authority shall not be entitled to retain any withholding tax as calculated under subdivision (38) of section 620.2005 nor shall it earn any awarded tax credit or receive any tax credit under the program for the suspension period. The suspension period shall run consecutively and be available to a qualified company or industrial development authority that, during the statewide state of emergency, submitted notice of intent that was approved or that was in year one or a subsequent year of benefits under a program agreement with the department. The suspension period that runs consecutively and may be available to a qualified company or industrial development authority as provided in this subsection may apply retroactively. Any qualified company or industrial development authority requesting a suspension pursuant to this subsection shall submit notice to the department on its provided form identifying the requested start and end dates of the suspension, not to exceed the maximum number of months available under this subsection. Such notice shall be submitted to the department not later than the end of the twelfth month following the termination of the state of emergency. No suspension period shall start later than the date on which the state of emergency was terminated. The department and the qualified company or the industrial development authority shall enter into a program agreement or shall amend an existing program agreement, as applicable, stating the deadlines following the suspension period and updating the applicable wage requirements. Failure to timely file the annual report required under this section may result in the forfeiture of tax credits attributable to the year for which the reporting was
required and a recapture of withholding taxes retained by the qualified company or qualified military project during such year.

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

5. Any qualified company or qualified military project approved for benefits under this program shall provide to the department, upon request, any and all information and records reasonably required to monitor compliance with program requirements. This program shall be considered a business recruitment tax credit under subdivision (4) of subsection 2 of section 135.800, and any qualified company or qualified military project approved for benefits under this program shall be subject to the provisions of sections 135.800 to 135.830.

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

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

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

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

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

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

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

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

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

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

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

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

13. An employee of a qualified company shall receive full credit for the amount of tax
withheld as provided in section 143.211.
14. Notwithstanding any provision of law to the contrary, beginning August 28, 2013, no new benefits shall be authorized for any project that had not received from the department a proposal or approval for such benefits prior to August 28, 2013, under the development tax credit program created under sections 32.100 to 32.125, the rebuilding communities tax credit program created under section 135.535, the enhanced enterprise zone tax credit program created under sections 135.950 to 135.973, and the Missouri quality jobs program created under sections 620.1875 to 620.1890. The provisions of this subsection shall not be construed to limit or impair the ability of any administering agency to authorize or issue benefits for any project that had received an approval or a proposal from the department under any of the programs referenced in this subsection prior to August 28, 2013, or the ability of any taxpayer to redeem any such tax credits or to retain any withholding tax under an approval issued prior to that date. The provisions of this subsection shall not be construed to limit or in any way impair the ability of any governing authority to provide any local abatement or designate a new zone under the enhanced enterprise zone program created by sections 135.950 to 135.963. Notwithstanding any provision of law to the contrary, no qualified company that is awarded benefits under this program shall:

   (1) Simultaneously receive benefits under the programs referenced in this subsection at the same capital investment; or
   (2) Receive benefits under the provisions of section 620.1910 for the same jobs.

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

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

   (1) A list of all approved and disapproved applicants for each tax credit;
   (2) A list of the aggregate amount of new or retained jobs that are directly attributable to the tax credits authorized;
   (3) A statement of the aggregate amount of new capital investment directly attributable to the tax credits authorized;
   (4) Documentation of the estimated net state fiscal benefit for each authorized project and, to the extent available, the actual benefit realized upon completion of such project or activity; and
239 (5) The department's response time for each request for a proposed benefit award
240 under this program.

241 17. The department may adopt such rules, statements of policy, procedures, forms,
242 and guidelines as may be necessary to carry out the provisions of sections 620.2000 to
243 620.2020. Any rule or portion of a rule, as that term is defined in section 536.010, that is
244 created under the authority delegated in this section shall become effective only if it complies
245 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
246 This section and chapter 536 are nonseverable and if any of the powers vested with the
247 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
248 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
249 rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid
250 and void.

251 18. Under section 23.253 of the Missouri sunset act:
252 (1) The provisions of the program authorized under sections 620.2000 to 620.2020
253 shall be reauthorized as of August 28, 2018, and shall expire on August 28, 2030; and
254 (2) If such program is reauthorized, the program authorized under this section shall
255 automatically sunset twelve years after the effective date of the reauthorization of sections
256 620.2000 to 620.2020; and
257 (3) Sections 620.2000 to 620.2020 shall terminate on September first of the calendar
258 year immediately following the calendar year in which the program authorized under sections
259 620.2000 to 620.2020 is sunset.