

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE SUBSTITUTE FOR

HOUSE BILL NO. 2400

101ST GENERAL ASSEMBLY

5038S.04T

2022

AN ACT

To repeal sections 130.029, 135.110, 135.155, 135.800, 135.802, 135.805, 135.810, 135.815, 135.825, 143.081, 143.119, 144.010, 144.011, 208.798, 285.730, 313.800, 313.805, 620.515, 620.800, 620.803, 620.806, 620.809, 620.1039, 620.1620, and 620.2020, RSMo, and to enact in lieu thereof twenty-nine new sections relating to business entities.

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

Section A. Sections 130.029, 135.110, 135.155, 135.800, 135.802, 135.805, 135.810, 135.815, 135.825, 143.081, 143.119, 144.010, 144.011, 208.798, 285.730, 313.800, 313.805, 620.515, 620.800, 620.803, 620.806, 620.809, 620.1039, 620.1620, and 620.2020, RSMo, are repealed and twenty-nine new sections enacted in lieu thereof, to be known as sections 105.1500, 130.029, 135.110, 135.155, 135.800, 135.802, 135.805, 135.810, 135.815, 135.825, 143.081, 143.119, 143.436, 144.010, 144.011, 208.798, 285.730, 313.800, 313.805, 407.475, 620.515, 620.800, 620.803, 620.806, 620.809, 620.850, 620.1039, 620.1620, and 620.2020, to read 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 ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

9 **(2) "Public agency", the state and any political subdivision thereof including,**
10 **but not limited to, any department, agency, office, commission, board, division, or other**
11 **entity of state government; any county, city, township, village, school district,**
12 **community college district; or any other local governmental unit, agency, authority,**
13 **council, board, commission, state or local court, tribunal or other judicial or quasi-**
14 **judicial body.**

15 **3. (1) Notwithstanding any provision of law to the contrary, but subject to the**
16 **exceptions listed under subsection 4 of this section, a public agency shall not:**

17 **(a) Require any individual to provide the public agency with personal**
18 **information or otherwise compel the release of personal information;**

19 **(b) Require any entity exempt from federal income taxation under Section 501(c)**
20 **of the Internal Revenue Code to provide the public agency with personal information or**
21 **otherwise compel the release of personal information;**

22 **(c) Release, publicize, or otherwise publicly disclose personal information in**
23 **possession of a public agency; or**

24 **(d) Request or require a current or prospective contractor or grantee with the**
25 **public agency to provide the public agency with a list of entities exempt from federal**
26 **income taxation under Section 501(c) of the Internal Revenue Code of 1986, as**
27 **amended, to which it has provided financial or nonfinancial support.**

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

30 **4. The provisions of this section shall not preclude any individual or entity from**
31 **being required to comply with any of the following:**

32 **(1) Submitting any report or disclosure required by this chapter or chapter 130;**

33 **(2) Responding to any lawful request or subpoena for personal information from**
34 **the Missouri ethics commission as a part of an investigation, or publicly disclosing**
35 **personal information as a result of an enforcement action from the Missouri ethics**
36 **commission pursuant to its authority in sections 105.955 to 105.966;**

37 **(3) Responding to any lawful warrant for personal information issued by a court**
38 **of competent jurisdiction;**

39 **(4) Responding to any lawful request for discovery of personal information in**
40 **litigation if:**

41 **(a) The requestor demonstrates a compelling need for the personal information**
42 **by clear and convincing evidence; and**

43 **(b) The requestor obtains a protective order barring disclosure of personal**
44 **information to any person not named in the litigation;**

45 **(5) Applicable court rules or admitting any personal information as relevant**
46 **evidence before a court of competent jurisdiction. However, a submission of personal**
47 **information to a court shall be made in a manner that it is not publicly revealed and no**
48 **court shall publicly reveal personal information absent a specific finding of good cause;**
49 **or**

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

54 **5. (1) A person or entity alleging a violation of this section may bring a civil**
55 **action for appropriate injunctive relief, damages, or both. Damages awarded under this**
56 **section may include one of the following, as appropriate:**

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

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

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

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

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

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

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

13 2. No provision of this section shall be construed to authorize contributions or
14 expenditures otherwise prohibited by, or to change any necessary percentage of vote

15 otherwise required by, the articles of incorporation or association or bylaws of such labor
16 organization, corporation, cooperative or mutual association.

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

21 **4. (1) Any limited liability company that is duly registered pursuant to chapter**
22 **347 and that has not elected to be classified as a corporation under the federal tax code**
23 **may make contributions to any committee if the limited liability company has:**

24 (a) **Been in existence for at least one year prior to such contribution; and**

25 (b) **Electronically filed with the Missouri ethics commission indicating that the**
26 **limited liability company is a legitimate business with a legitimate business interest and**
27 **is not created for the sole purpose of making campaign contributions.**

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

135.110. 1. Any taxpayer who shall establish a new business facility shall be allowed
2 a credit, each year for ten years, in an amount determined pursuant to subsection 2 or 3 of this
3 section, whichever is applicable, against the tax imposed by chapter 143, excluding
4 withholding tax imposed by sections 143.191 to 143.265, or an insurance company which
5 shall establish a new business facility by satisfying the requirements in subdivision (9) of
6 section 135.100 shall be allowed a credit against the tax otherwise imposed by chapter 148,
7 and in the case of an insurance company exempt from the thirty percent employee
8 requirement of section 135.230, against any obligation imposed pursuant to section 375.916,
9 except that no taxpayer shall be entitled to multiple ten-year periods for subsequent
10 expansions at the same facility, except as otherwise provided in this section. For the purpose
11 of this section, the term "facility" shall mean, and be limited to, the facility or facilities which
12 are located on the same site in which the new business facility is located, and in which the
13 business conducted at such facility or facilities is directly related to the business conducted at
14 the new business facility. Notwithstanding the provisions of this subsection, a taxpayer may
15 be entitled to an additional ten-year period, **and an additional six-year period after the**
16 **expiration of such additional ten-year period**, if a new business facility is expanded in the
17 eighth, ninth or tenth year of the current ten-year period or in subsequent years following the
18 expiration of the ten-year period, if the number of new business facility employees attributed
19 to such expansion is at least twenty-five and the amount of new business facility investment
20 attributed to such expansion is at least one million dollars. Credits may not be carried

21 forward but shall be claimed for the taxable year during which commencement of commercial
22 operations occurs at such new business facility, and for each of the nine succeeding taxable
23 years. A letter of intent, as provided for in section 135.258, must be filed with the department
24 of economic development no later than fifteen days prior to the commencement of
25 commercial operations at the new business facility. The initial application for claiming tax
26 credits must be made in the taxpayer's tax period immediately following the tax period in
27 which commencement of commercial operations began at the new business facility. This
28 provision shall have effect on all initial applications filed on or after August 28, 1992. No
29 credit shall be allowed pursuant to this section unless the number of new business facility
30 employees engaged or maintained in employment at the new business facility for the taxable
31 year for which the credit is claimed equals or exceeds two; except that the number of new
32 business facility employees engaged or maintained in employment by a revenue-producing
33 enterprise other than a revenue-producing enterprise defined in paragraphs (a) to (g) and (i) to
34 (l) of subdivision (12) of section 135.100 which establishes an office as defined in subdivision
35 (9) of section 135.100 shall equal or exceed twenty-five.

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

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

45 (2) Up to fifty percent or, in the case of an economic development project located
46 within a distressed community as defined in section 135.530, seventy-five percent of the
47 business income tax otherwise imposed by chapter 143, excluding withholding tax imposed
48 by sections 143.191 to 143.265, or in the case of an insurance company, the tax on the direct
49 premiums, as defined in chapter 148, and in the case of an insurance company exempt from
50 the thirty percent employee requirement of section 135.230, against any obligation imposed
51 pursuant to section 375.916 if the business operates no other facilities in Missouri. In the case
52 of an existing business facility operating more than one facility in Missouri, the credit
53 allowed in subsection 1 of this section shall offset up to the greater of the portion prescribed
54 in subdivision (1) of this subsection or twenty-five percent or, in the case of an economic
55 development project located within a distressed community as defined in section 135.530,
56 thirty-five percent of the business' tax, except that no taxpayer operating more than one
57 facility in Missouri shall be allowed to offset more than twenty-five percent or, in the case of

58 an economic development project located within a distressed community as defined in section
59 135.530, thirty-five percent of the taxpayer's business income tax in any tax period under the
60 method prescribed in this subdivision. Such credit shall be an amount equal to the sum of one
61 hundred dollars or, in the case of an economic development project located within a distressed
62 community as defined in section 135.530, one hundred fifty dollars for each new business
63 facility employee plus one hundred dollars or, in the case of an economic development project
64 located within a distressed community as defined in section 135.530, one hundred fifty
65 dollars for each one hundred thousand dollars, or major fraction thereof (which shall be
66 deemed to be fifty-one percent or more) in new business facility investment. For the purpose
67 of this section, tax credits earned by a taxpayer, who establishes a new business facility
68 because it satisfies the requirements of paragraph (c) of subdivision (5) of section 135.100,
69 shall offset the greater of the portion prescribed in subdivision (1) of this subsection or up to
70 fifty percent or, in the case of an economic development project located within a distressed
71 community as defined in section 135.530, seventy-five percent of the business' tax provided
72 the business operates no other facilities in Missouri. In the case of a business operating more
73 than one facility in Missouri, the credit allowed in subsection 1 of this section shall offset up
74 to the greater of the portion prescribed in subdivision (1) of this subsection or twenty-five
75 percent or, in the case of an economic development project located within a distressed
76 community as defined in section 135.530, thirty-five percent of the business' tax, except that
77 no taxpayer operating more than one facility in Missouri shall be allowed to offset more than
78 twenty-five percent or, in the case of an economic development project located within a
79 distressed community as defined in section 135.530, thirty-five percent of the taxpayer's
80 business income tax in any tax period under the method prescribed in this subdivision.

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

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

90 (2) Up to one hundred percent of the business income tax otherwise imposed by
91 chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or in the
92 case of an insurance company, the tax on the direct premiums, as defined in chapter 148, and
93 in the case of an insurance company exempt from the thirty percent employee requirement of
94 section 135.230, against any obligation imposed pursuant to section 375.916 if the business

95 has no other facilities operating in Missouri. In the case of a taxpayer not operating an
96 existing business and operating more than one facility in Missouri, the credit allowed by
97 subsection 1 of this section shall offset up to the greater of the portion prescribed in
98 subdivision (1) of this subsection or twenty-five percent or, in the case of an economic
99 development project located within a distressed community as defined in section 135.530,
100 thirty-five percent of the business' tax, except that no taxpayer operating more than one
101 facility in Missouri shall be allowed to offset more than twenty-five percent or, in the case of
102 an economic development project located within a distressed community as defined in section
103 135.530, thirty-five percent of the taxpayer's business income tax in any tax period under the
104 method prescribed in this subdivision. Such credit shall be an amount equal to the sum of
105 seventy-five dollars or, in the case of an economic development project located within a
106 distressed community as defined in section 135.530, one hundred twenty-five dollars for each
107 new business facility employee plus seventy-five dollars or, in the case of an economic
108 development project located within a distressed community as defined in section 135.530,
109 one hundred twenty-five dollars for each one hundred thousand dollars, or major fraction
110 thereof (which shall be deemed to be fifty-one percent or more) in new business facility
111 investment.

112 4. The number of new business facility employees during any taxable year shall be
113 determined by dividing by twelve the sum of the number of individuals employed on the last
114 business day of each month of such taxable year. If the new business facility is in operation
115 for less than the entire taxable year, the number of new business facility employees shall be
116 determined by dividing the sum of the number of individuals employed on the last business
117 day of each full calendar month during the portion of such taxable year during which the new
118 business facility was in operation by the number of full calendar months during such period.
119 For the purpose of computing the credit allowed by this section in the case of a facility which
120 qualifies as a new business facility because it qualifies as a separate facility pursuant to
121 subsection 6 of this section, and, in the case of a new business facility which satisfies the
122 requirements of paragraph (c) of subdivision (5) of section 135.100, or subdivision (11) of
123 section 135.100, the number of new business facility employees at such facility shall be
124 reduced by the average number of individuals employed, computed as provided in this
125 subsection, at the facility during the taxable year immediately preceding the taxable year in
126 which such expansion, acquisition, or replacement occurred and shall further be reduced by
127 the number of individuals employed by the taxpayer or related taxpayer that was subsequently
128 transferred to the new business facility from another Missouri facility and for which credits
129 authorized in this section are not being earned, whether such credits are earned because of an
130 expansion, acquisition, relocation or the establishment of a new facility.

131 5. For the purpose of computing the credit allowed by this section in the case of a
132 facility which qualifies as a new business facility because it qualifies as a separate facility
133 pursuant to subsection 6 of this section, and, in the case of a new business facility which
134 satisfies the requirements of paragraph (c) of subdivision (5) of section 135.100 or
135 subdivision (11) of section 135.100, the amount of the taxpayer's new business facility
136 investment in such facility shall be reduced by the average amount, computed as provided in
137 subdivision (8) of section 135.100 for new business facility investment, of the investment of
138 the taxpayer, or related taxpayer immediately preceding such expansion or replacement or at
139 the time of acquisition. Furthermore, the amount of the taxpayer's new business facility
140 investment shall also be reduced by the amount of investment employed by the taxpayer or
141 related taxpayer which was subsequently transferred to the new business facility from another
142 Missouri facility and for which credits authorized in this section are not being earned,
143 whether such credits are earned because of an expansion, acquisition, relocation or the
144 establishment of a new facility.

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

148 (1) The taxpayer's new business facility investment in the expansion during the tax
149 period in which the credits allowed in this section are claimed exceeds one hundred thousand
150 dollars, or, if less, one hundred percent of the investment in the original facility prior to
151 expansion and if the number of new business facility employees engaged or maintained in
152 employment at the expansion facility for the taxable year for which credit is claimed equals or
153 exceeds two, except that the number of new business facility employees engaged or
154 maintained in employment at the expansion facility for the taxable year for which the credit is
155 claimed equals or exceeds twenty-five if an office as defined in subdivision (9) of section
156 135.100 is established by a revenue-producing enterprise other than a revenue-producing
157 enterprise defined in paragraphs (a) to (g) and (i) to (l) of subdivision (12) of section 135.100
158 and the total number of employees at the facility after the expansion is at least two greater
159 than the total number of employees before the expansion, except that the total number of
160 employees at the facility after the expansion is at least greater than the number of employees
161 before the expansion by twenty-five, if an office as defined in subdivision (9) of section
162 135.100 is established by a revenue-producing enterprise other than a revenue-producing
163 enterprise defined in paragraphs (a) to (g) and (i) to (l) of subdivision (12) of section 135.100;
164 and

165 (2) The expansion otherwise constitutes a new business facility. The taxpayer's
166 investment in the expansion and in the original facility prior to expansion shall be determined
167 in the manner provided in subdivision (8) of section 135.100.

168 7. No credit shall be allowed pursuant to this section to a public utility, as such term is
169 defined in section 386.020. Notwithstanding any provision of this subsection to the contrary,
170 motor carriers, barge lines or railroads engaged in transporting property for hire, or any
171 interexchange telecommunications company or local exchange telecommunications company
172 that establishes a new business facility shall be eligible to qualify for credits allowed in this
173 section.

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

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

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

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

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

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

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

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

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

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

200 (2) "Headquarters" means:

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

203 (b) The taxpayer's business has been headquartered in this state for more than fifty
204 years.

205 11. The tax credits allowed in subsection 9 of this section shall be the greater of:

206 (1) Four hundred dollars for each new business facility employee as computed in
207 subsection 4 of this section and four percent of new business facility investment as computed
208 in subsection 5 of this section; or

209 (2) Five hundred dollars for each new business facility employee as computed in
210 subsection 4 of this section, and five hundred dollars of each one hundred thousand dollars of
211 new business facility investment as computed in subsection 5 of this section.

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

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

227 14. Notwithstanding any provision of law to the contrary, any taxpayer may sell,
228 assign, exchange, convey or otherwise transfer tax credits allowed in subsection 9 of this
229 section under the terms and conditions prescribed in subdivisions (1) and (2) of this
230 subsection. Such taxpayer, referred to as the assignor for the purpose of this subsection, may
231 sell, assign, exchange or otherwise transfer earned tax credits:

232 (1) For no less than seventy-five percent of the par value of such credits; and

233 (2) In an amount not to exceed one hundred percent of such earned credits. The
234 taxpayer acquiring the earned credits referred to as the assignee for the purpose of this
235 subsection may use the acquired credits to offset up to one hundred percent of the tax
236 liabilities otherwise imposed by chapter 143, excluding withholding tax imposed by sections
237 143.191 to 143.261, or chapter 148, or in the case of an insurance company exempt from the
238 thirty percent employee requirement of section 135.230, against any obligation imposed
239 pursuant to section 375.916. Unused credits in the hands of the assignee may be carried
240 forward for up to five tax periods, provided all such credits shall be claimed within ten tax
241 periods following the tax period in which commencement of commercial operations occurred

242 at the new business facility. The assignor shall enter into a written agreement with the
243 assignee establishing the terms and conditions of the agreement and shall perfect such transfer
244 by notifying the director in writing within thirty calendar days following the effective date of
245 the transfer and shall provide any information as may be required by the director to administer
246 and carry out the provisions of this subsection. Notwithstanding any other provision of law to
247 the contrary, the amount received by the assignor of such tax credit shall be taxable as income
248 of the assignor, and the difference between the amount paid by the assignee and the par value
249 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-
2 producing enterprise other than headquarters as defined in subsection 10 of section 135.110
3 shall receive the incentives set forth in sections 135.100 to 135.150 for facilities commencing
4 operations on or after January 1, 2005. No headquarters shall receive the incentives set forth
5 in subsections 9 to 14 of section 135.110 for facilities commencing or expanding operations
6 on or after January 1, ~~2025~~2031.

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

15 3. Notwithstanding any provision of law to the contrary, for headquarters, buildings
16 on multiple noncontiguous real properties shall be considered one facility if the buildings are
17 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
2 be cited as the "Tax Credit Accountability Act of 2004".

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

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

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

12 (3) [~~"All tax credit programs", or "any tax credit program", the tax credit programs~~
13 ~~included in the definitions of agricultural tax credits, business recruitment tax credits,~~
14 ~~community development tax credits, domestic and social tax credits, entrepreneurial tax~~
15 ~~credits, environmental tax credits, financial and insurance tax credits, housing tax credits,~~
16 ~~redevelopment tax credits, and training and educational tax credits;~~

17 ~~(4)~~ (4) "Business recruitment tax credits", the business facility tax credit created
18 pursuant to sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits
19 created pursuant to sections 135.200 to 135.270, the business use incentives for large-scale
20 development programs created pursuant to sections 100.700 to 100.850, the development tax
21 credits created pursuant to sections 32.100 to 32.125, the rebuilding communities tax credit
22 created pursuant to section 135.535, the film production tax credit created pursuant to section
23 135.750, the enhanced enterprise zone created pursuant to sections 135.950 to 135.970, and
24 the Missouri quality jobs program created pursuant to sections 620.1875 to 620.1900;

25 ~~(5)~~ (4) "Community development tax credits", the neighborhood assistance tax
26 credit created pursuant to sections 32.100 to 32.125, the family development account tax
27 credit created pursuant to sections 208.750 to 208.775, the dry fire hydrant tax credit created
28 pursuant to section 320.093, and the transportation development tax credit created pursuant to
29 section 135.545;

30 ~~(6)~~ (5) "Domestic and social tax credits", the youth opportunities tax credit created
31 pursuant to section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of
32 domestic violence created pursuant to section 135.550, the senior citizen or disabled person
33 property tax credit created pursuant to sections 135.010 to 135.035, the adoption tax credit
34 created pursuant to sections 135.325 to 135.339, the champion for children tax credit created
35 pursuant to section 135.341, the maternity home tax credit created pursuant to section
36 135.600, the surviving spouse tax credit created pursuant to section 135.090, the residential
37 treatment agency tax credit created pursuant to section 135.1150, the pregnancy resource
38 center tax credit created pursuant to section 135.630, the food pantry tax credit created
39 pursuant to section 135.647, ~~[the health care access fund tax credit created pursuant to section~~
40 ~~135.575,]~~ the residential dwelling access tax credit created pursuant to section 135.562, the
41 developmental disability care provider tax credit created under section 135.1180, the shared
42 care tax credit created pursuant to section 192.2015, **the health, hunger, and hygiene tax**
43 **credit created pursuant to section 135.1125**, and the diaper bank tax credit created pursuant
44 to section 135.621;

45 ~~(7)~~ (6) "Entrepreneurial tax credits", the capital tax credit created pursuant to
46 sections 135.400 to 135.429, the certified capital company tax credit created pursuant to
47 sections 135.500 to 135.529, the seed capital tax credit created pursuant to sections 348.300
48 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;

53 ~~[(8)]~~ (7) "Environmental tax credits", the charcoal producer tax credit created
54 pursuant to section 135.313, the wood energy tax credit created pursuant to sections 135.300
55 to 135.311, and the alternative fuel stations tax credit created pursuant to section 135.710;

56 ~~[(9)]~~ (8) "Financial and insurance tax credits", the bank franchise tax credit created
57 pursuant to section 148.030, the bank tax credit for S corporations created pursuant to section
58 143.471, the exam fee tax credit created pursuant to section 148.400, the health insurance
59 pool tax credit created pursuant to section 376.975, the life and health insurance guaranty tax
60 credit created pursuant to section 376.745, the property and casualty guaranty tax credit
61 created pursuant to section 375.774, and the self-employed health insurance tax credit created
62 pursuant to section 143.119;

63 ~~[(10)]~~ (9) "Housing tax credits", the neighborhood preservation tax credit created
64 pursuant to sections 135.475 to 135.487, the low-income housing tax credit created pursuant
65 to sections 135.350 to 135.363, and the affordable housing tax credit created pursuant to
66 sections 32.105 to 32.125;

67 ~~[(11)]~~ (10) "Recipient", the individual or entity who **both:**

68 (a) Is the original applicant for ~~[and who receives proceeds from a tax credit program~~
69 ~~directly from the administering agency, the person or entity responsible for the reporting~~
70 ~~requirements established in section 135.805]~~ a tax credit; and

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

74 ~~[(12)]~~ (11) "Redevelopment tax credits", the historic preservation tax credit created
75 pursuant to sections 253.545 to 253.559, the brownfield redevelopment program tax credit
76 created pursuant to sections 447.700 to 447.718, the community development corporations
77 tax credit created pursuant to sections 135.400 to 135.430, the infrastructure tax credit created
78 pursuant to subsection 6 of section 100.286, the bond guarantee tax credit created pursuant to
79 section 100.297, the disabled access tax credit created pursuant to section 135.490, the new
80 markets tax credit created pursuant to section 135.680, and the distressed areas land
81 assemblage tax credit created pursuant to section 99.1205;

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

85 **environmental tax credits, housing tax credits, redevelopment tax credits, and training**
86 **and educational tax credits;**

87 (13) "Training and educational tax credits", the Missouri works new jobs tax credit
88 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
2 shall include, in addition to any requirements provided by the enacting statutes of a particular
3 credit program, the following information to be submitted to the department administering the
4 tax credit:

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

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

9 (3) Standard industry code, if applicable;

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

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

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

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

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

32 5. In addition to the information required by subsection 1 of this section, an applicant
33 for a training and educational tax credit shall also provide information detailing the name and

34 address of the educational institution to be used, the average salary of workers to be served,
35 the estimated project cost, and the number of employees and number of students to be served.

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

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

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

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

56 10. An administering agency, **or the department of economic development with**
57 **the consent of an administering agency**, may, by rule, require additional information to be
58 submitted by an applicant. Any rule or portion of a rule, as that term is defined in section
59 536.010, that is created pursuant to the authority delegated in this section shall become
60 effective only if it complies with and is subject to all of the provisions of chapter 536 and if
61 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the
62 powers vested with the general assembly pursuant to chapter 536 to review, to delay the
63 effective date or to disapprove and annul a rule are subsequently held unconstitutional, then
64 the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004,
65 shall be void.

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

71 12. It shall be the duty of each administering agency to provide information to every
72 applicant, at some time prior to authorization of an applicant's tax credit application, wherein
73 the requirements of this section, the annual reporting requirements of section 135.805, and the
74 penalty provisions of section 135.810 are described in detail. **Every applicant for a tax**
75 **credit under a tax credit program, as part of the application process and as a condition**
76 **of receiving such tax credit, shall sign a statement affirming that the applicant is aware**
77 **of the reporting requirements of section 135.805 and the penalty provisions of section**
78 **135.810.**

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

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

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

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

25 5. A recipient of a training and educational tax credit shall ~~[annually]~~ **on June**
26 **thirtieth of each year**, for a period of three years following issuance of tax credits, provide to
27 the administering agency information confirming the name and address of the educational
28 institution used, the average salary of workers served as of such annual update, the estimated

29 ~~[or]~~ **and** actual project cost, and the number of employees and number of students served as
30 of such annual update.

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

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

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

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

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

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

64 12. Where the enacting statutes of a particular tax credit program or the rules of a
65 particular administering agency require reporting of information that includes the information

66 required in sections 135.802 to 135.810, upon reporting of the required information, the
67 applicant shall be deemed to be in compliance with the requirements of sections 135.802 to
68 135.810. The administering agency shall notify in writing the department of economic
69 development of the administering agency's status as custodian of any particular tax credit
70 program and that all records pertaining to the program are available at the administering
71 agency's office **or electronically** for review by the department of economic development.

72 13. The provisions of subsections 1 to 10 of this section shall apply beginning on June
73 30, 2005.

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

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

83 16. The administering agency of any tax credit program for which reporting
84 requirements are required under the provisions of subsection 1 of this section shall publish
85 guidelines and may promulgate rules to implement the provisions of such subsection. Any
86 rule or portion of a rule, as that term is defined in section 536.010, that is created under the
87 authority delegated in this section shall become effective only if it complies with and is
88 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section
89 and chapter 536 are nonseverable and if any of the powers vested with the general assembly
90 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a
91 rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
92 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
2 requirements established in section 135.805 or any determination of fraud in the application
3 **or reporting** process shall result in penalties as follows:

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

9 (2) Failure to ~~[report]~~ **file the second or third annual reports due under section**
10 **135.805** for more than ~~[one year]~~ **three months** shall result in a penalty equal to ~~[ten]~~ **one**

11 **and one-half** percent of the value of the credits issued for each month of delinquency [~~during~~
12 ~~such time period~~] up to [~~one hundred percent of the value of the credit issued is assessed by~~
13 ~~way of penalty~~] **a maximum of twenty percent, per report, of the value of the credits**
14 **issued;**

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

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

46 3. Penalties shall remain the liability of the person or entity obligated to complete the
47 annual reporting, without regard to any transfer of the credits.

48 4. Any person or entity obligated to complete the annual reporting requirements
49 provided in section 135.805 shall provide the proper administering agency with notice of
50 change of address when ~~[necessary]~~ **a change of address occurs. The administering agency**
51 **shall notify the department of revenue and the department of economic development of**
52 **such change of address.**

53 5. An administering agency may promulgate rules in order to implement the
54 provisions of this section. Any rule or portion of a rule, as that term is defined in section
55 536.010, that is created under the authority delegated in this section shall become effective
56 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,
57 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
58 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
59 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant
60 of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be
61 invalid and void.

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

17 2. Any applicant of a tax credit program ~~[contained in the definition of the term "all~~
18 ~~tax credit programs"]~~ who ~~[purposely and directly]~~ **knowingly** employs unauthorized aliens
19 shall forfeit any tax credits issued to such applicant which have not been redeemed, and shall
20 repay the amount of any tax credits redeemed by such applicant during the period of time
21 such unauthorized alien was employed by the applicant. **Such forfeiture and repayment**
22 **shall be additional to, and not in lieu of, any penalties imposed pursuant to section**
23 **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.

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

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

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

9 2. The credit provided pursuant to this section shall not exceed an amount which
10 bears the same ratio to the tax otherwise due pursuant to sections 143.005 to 143.998 as the
11 amount of the taxpayer's Missouri adjusted gross income derived from sources in the other
12 taxing jurisdiction bears to the taxpayer's Missouri adjusted gross income derived from all
13 sources. In applying the limitation of the previous sentence to an estate or trust, Missouri
14 taxable income shall be substituted for Missouri adjusted gross income. If the tax of more
15 than one other taxing jurisdiction is imposed on the same item of income, the credit shall not
16 exceed the limitation that would result if the taxes of all the other jurisdictions applicable to
17 the item were deemed to be of a single jurisdiction.

18 3. **(1)** For the purposes of this section, in the case of an S corporation, each resident S
19 shareholder shall be considered to have paid a tax imposed on the shareholder in an amount
20 equal to the shareholder's pro rata share of any net income tax paid by the S corporation to a
21 state which does not measure the income of shareholders on an S corporation by reference to
22 the income of the S corporation or where a composite return and composite payments are
23 made in such state on behalf of the S shareholders by the S corporation.

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

30 4. For purposes of subsection 3 of this section, in the case of an S corporation that is a
31 bank chartered by a state, the Office of Thrift Supervision, or the comptroller of currency,
32 each Missouri resident S shareholder of such out-of-state bank shall qualify for the
33 shareholder's pro rata share of any net tax paid, including a bank franchise tax based on the
34 income of the bank, by such S corporation where bank payment of taxes are made in such
35 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
2 revenue code, who is otherwise ineligible for the federal income tax health insurance
3 deduction under Section 162 of the federal internal revenue code shall be entitled to a credit
4 against the tax otherwise due under this chapter, excluding withholding tax imposed by
5 sections 143.191 to 143.265, in an amount equal to the portion of such taxpayer's federal tax
6 liability incurred due to such taxpayer's inclusion of such payments in federal adjusted gross
7 income. **To be eligible for a credit under this section, the self-employed taxpayer shall**
8 **have a Missouri income tax liability, before any other tax credits, of less than three**
9 **thousand dollars.** The tax credits authorized under this section shall be nontransferable,
10 **nonrefundable, and shall not be carried back or forward to any other tax year.** ~~[To the~~
11 ~~extent tax credit issued under this section exceeds a taxpayer's state income tax liability, such~~
12 ~~excess shall be considered an overpayment of tax and shall be refunded to the taxpayer.]~~ **A**
13 **self-employed taxpayer shall not claim both a tax credit under this section and a**
14 **subtraction under section 143.113, for the same tax year.**

15 2. The director of the department of revenue shall promulgate rules and regulations to
16 administer the provisions of this section. Any rule or portion of a rule, as that term is defined
17 in section 536.010, that is created under the authority delegated in this section shall become
18 effective only if it complies with and is subject to all of the provisions of chapter 536 and, if
19 applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the

20 powers vested with the general assembly pursuant to chapter 536 to review, to delay the
21 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then
22 the grant of rulemaking authority and any rule proposed or adopted after August 28, 2007,
23 shall be invalid and void.

24 **3. Pursuant to section 23.253 of the Missouri sunset act:**

25 **(1) The provisions of this section shall sunset automatically on December 31,**
26 **2028, unless reauthorized by an act of the general assembly; and**

27 **(2) If such program is reauthorized, this section shall sunset automatically**
28 **December thirty-first six years after the effective date of the reauthorization of this**
29 **section; and**

30 **(3) This section shall terminate on September first of the calendar year**
31 **immediately following the calendar year in which the program authorized under this**
32 **section is sunset; and**

33 **(4) The provisions of this subsection shall not be construed to limit or in any way**
34 **impair the department's ability to redeem tax credits authorized on or before the date**
35 **the program authorized pursuant to this section expires, or a taxpayer's ability to**
36 **redeem such tax credits.**

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

3 **2. For the purposes of this section, the following terms shall mean:**

4 **(1) "Affected business entity", any partnership or S corporation that elects to be**
5 **subject to tax pursuant to subsection 10 of this section;**

6 **(2) "Direct member", a member that holds an interest directly in an affected**
7 **business entity;**

8 **(3) "Indirect member", a member that itself holds an interest, through a direct**
9 **or indirect member that is a partnership or an S corporation, in an affected business**
10 **entity;**

11 **(4) "Member":**

12 **(a) A shareholder of an S corporation;**

13 **(b) A partner in a general partnership, a limited partnership, or a limited**
14 **liability partnership; or**

15 **(c) A member of a limited liability company that is treated as a partnership or S**
16 **corporation for federal income tax purposes;**

17 **(5) "Partnership", the same meaning as provided in 26 U.S.C. Section 7701(a)**

18 **(2). The term "partnership" shall include a limited liability company that is treated as a**
19 **partnership for federal income tax purposes;**

20 **(6) "S corporation", a corporation or limited liability company that is treated as**
21 **an S corporation for federal income tax purposes;**

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

24 **3. (1) Notwithstanding any provision of law to the contrary, a tax is hereby**
25 **imposed on each affected business entity that is a partnership and that is doing business**
26 **in this state. Such affected business entity shall, at the time that the affected business**
27 **entity's return is due, pay a tax in an amount equal to the sum of the separately and**
28 **nonseparately computed items, as described in 26 U.S.C. Section 702(a), of the affected**
29 **business entity, to the extent derived from or connected with sources within this state, as**
30 **determined pursuant to section 143.455, decreased by the deduction allowed under 26**
31 **U.S.C. Section 199A computed as if such deduction was allowed to be taken by the**
32 **affected business entity for federal tax purposes, and increased or decreased by any**
33 **modification made pursuant to section 143.471 that relates to an item of the affected**
34 **business entity's income, gain, loss, or deduction, to the extent derived from or**
35 **connected with sources within this state, as determined pursuant to section 143.455, with**
36 **such sum multiplied by the highest rate of tax used to determine a Missouri income tax**
37 **liability for an individual pursuant to section 143.011. An affected entity paying the tax**
38 **pursuant to this subsection shall include with the payment of such taxes each report**
39 **provided to a member pursuant to subsection 7 of this section.**

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

44 **4. (1) Notwithstanding any provision of law to the contrary, a tax is hereby**
45 **imposed on each affected business entity that is an S corporation and that is doing**
46 **business in this state. Such affected business entity shall, at the time that the affected**
47 **business entity's return is due, pay a tax in an amount equal to the sum of the separately**
48 **and nonseparately computed items, as described in 26 U.S.C. Section 1366, of the**
49 **affected business entity, to the extent derived from or connected with sources within this**
50 **state, as determined pursuant to section 143.455, decreased by the deduction allowed**
51 **under 26 U.S.C. Section 199A computed as if such deduction was allowed to be taken by**
52 **the affected business entity for federal tax purposes, and increased or decreased by any**
53 **modification made pursuant to section 143.471 that relates to an item of the affected**
54 **business entity's income, gain, loss, or deduction, to the extent derived from or**
55 **connected with sources within this state, as determined pursuant to section 143.455, with**
56 **such sum multiplied by the highest rate of tax used to determine a Missouri income tax**

57 liability for an individual pursuant to section 143.011. An affected entity paying the tax
58 pursuant to this subsection shall include with the payment of such taxes each report
59 provided to a member pursuant to subsection 7 of this section.

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

64 5. If an affected business entity is a direct or indirect member of another affected
65 business entity, the member affected business entity shall, when calculating its net
66 income or loss pursuant to subsections 3 or 4 of this section, subtract its distributive
67 share of income or add its distributive share of loss from the affected business entity in
68 which it is a direct or indirect member to the extent that the income or loss was derived
69 from or connected with sources within this state, as determined pursuant to section
70 143.455.

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

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

82 8. (1) Each member that is subject to the tax imposed pursuant to section
83 143.011 shall be entitled to a credit against the tax imposed pursuant to section 143.011.
84 Such credit shall be in an amount equal to such member's direct and indirect pro rata
85 share of the tax paid pursuant to this section by any affected business entity of which
86 such member is directly or indirectly a member.

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

91 9. (1) Each member that is subject to the tax imposed pursuant to section
92 143.011 as a resident or part-year resident of this state shall be entitled to a credit
93 against the tax imposed pursuant to section 143.011 for such member's direct and

94 indirect pro rata share of taxes paid to another state of the United States or to the
95 District of Columbia, on income of any partnership or S corporation of which such
96 person is a member that is derived therefrom, provided the taxes paid to another state of
97 the United States or to the District of Columbia results from a tax that the director of
98 revenue determines is substantially similar to the tax imposed pursuant to this section.
99 Any such credit shall be calculated in a manner to be prescribed by the director of
100 revenue, provided such calculation is consistent with the provisions of this section, and
101 further provided that the limitations provided in subsection 2 of section 143.081 shall
102 apply to the credit authorized by this subsection.

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

106 10. (1) Each corporation that is subject to the tax imposed pursuant to section
107 143.071 and that is a member shall be entitled to a credit against the tax imposed
108 pursuant to section 143.071. Such credit shall be in an amount equal to such
109 corporation's direct and indirect pro rata share of the tax paid pursuant to this section
110 by any affected business entity of which such corporation is directly or indirectly a
111 member. Such credit shall be applied after all other credits.

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

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

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

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

126 12. The provisions of sections 143.425 and 143.601 shall apply to any
127 modifications made to an affected business entity's federal return, and such affected
128 business entity shall pay any resulting underpayment of tax to the extent not already
129 paid pursuant to section 143.425.

130 **13. (1) With respect to an action required or permitted to be taken by an**
131 **affected business entity pursuant to this section, a proceeding under section 143.631 for**
132 **reconsideration by the director of revenue, an appeal to the administrative hearing**
133 **commission, or a review by the judiciary with respect to such action, the affected**
134 **business entity shall designate an affected business entity representative for the tax year,**
135 **and such affected business entity representative shall have the sole authority to act on**
136 **behalf of the affected business entity, and the affected business entity's members shall be**
137 **bound by those actions.**

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

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

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

146 **15. The department of revenue may promulgate rules to implement the**
147 **provisions of this section. Any rule or portion of a rule, as that term is defined in section**
148 **536.010, that is created under the authority delegated in this section shall become**
149 **effective only if it complies with and is subject to all of the provisions of chapter 536 and,**
150 **if applicable, section 536.028. This section and chapter 536 are nonseverable and if any**
151 **of the powers vested with the general assembly pursuant to chapter 536 to review, to**
152 **delay the effective date, or to disapprove and annul a rule are subsequently held**
153 **unconstitutional, then the grant of rulemaking authority and any rule proposed or**
154 **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
2 to 144.525 have the meanings ascribed to them in this section, except when the context
3 indicates a different meaning:

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

7 (2) "Business" includes any activity engaged in by any person, or caused to be
8 engaged in by him, with the object of gain, benefit or advantage, either direct or indirect, and
9 the classification of which business is of such character as to be subject to the terms of
10 sections 144.010 to 144.525. A person is "engaging in business" in this state for purposes of
11 sections 144.010 to 144.525 if such person engages in business activities within this state or
12 maintains a place of business in this state under section 144.605. The isolated or occasional

13 sale of tangible personal property, service, substance, or thing, by a person not engaged in
14 such business, does not constitute engaging in business within the meaning of sections
15 144.010 to 144.525 unless the total amount of the gross receipts from such sales, exclusive of
16 receipts from the sale of tangible personal property by persons which property is sold in the
17 course of the partial or complete liquidation of a household, farm or nonbusiness enterprise,
18 exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall
19 not be construed to make any sale of property which is exempt from sales tax or use tax on
20 June 1, 1977, subject to that tax thereafter;

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

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

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

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

48 (7) "Motor vehicle leasing company" shall be a company obtaining a permit from the
49 director of revenue to operate as a motor vehicle leasing company. Not all persons renting or

50 leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to
51 obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section
52 144.070, as hereinafter provided;

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

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

62 (10) "Purchaser" means a person who purchases tangible personal property or to
63 whom are rendered services, receipts from which are taxable under sections 144.010 to
64 144.525;

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

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

77 (13) "Sale at retail" means any transfer made by any person engaged in business as
78 defined herein of the ownership of, or title to, tangible personal property to the purchaser, for
79 use or consumption and not for resale in any form as tangible personal property, for a valuable
80 consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax
81 imposed thereby: (i) purchases of tangible personal property made by duly licensed
82 physicians, dentists, optometrists and veterinarians and used in the practice of their
83 professions shall be deemed to be purchases for use or consumption and not for resale; and
84 (ii) the selling of computer printouts, computer output or microfilm or microfiche and
85 computer-assisted photo compositions to a purchaser to enable the purchaser to obtain for his
86 or her own use the desired information contained in such computer printouts, computer output

87 on microfilm or microfiche and computer-assisted photo compositions shall be considered as
88 the sale of a service and not as the sale of tangible personal property. Where necessary to
89 conform to the context of sections 144.010 to 144.525 and the tax imposed thereby, the term
90 sale at retail shall be construed to embrace:

91 (a) Sales of admission tickets, cash admissions, charges and fees to or in places of
92 amusement, entertainment and recreation, games and athletic events, except amounts paid for
93 any instructional class;

94 (b) Sales of electricity, electrical current, water and gas, natural or artificial, to
95 domestic, commercial or industrial consumers, **except as provided in subdivision (12) of**
96 **subsection 1 of section 144.011;**

97 (c) Sales of local and long distance telecommunications service to
98 telecommunications subscribers and to others through equipment of telecommunications
99 subscribers for the transmission of messages and conversations, and the sale, rental or leasing
100 of all equipment or services pertaining or incidental thereto;

101 (d) Sales of service for transmission of messages by telegraph companies;

102 (e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel,
103 tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other
104 place in which rooms, meals or drinks are regularly served to the public;

105 (f) Sales of tickets by every person operating a railroad, sleeping car, dining car,
106 express car, boat, airplane, and such buses and trucks as are licensed by the division of motor
107 carrier and railroad safety of the department of economic development of Missouri, engaged
108 in the transportation of persons for hire;

109 (14) "Seller" means a person selling or furnishing tangible personal property or
110 rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;

111 (15) The noun "tax" means either the tax payable by the purchaser of a commodity or
112 service subject to tax, or the aggregate amount of taxes due from the vendor of such
113 commodities or services during the period for which he or she is required to report his or her
114 collections, as the context may require; and

115 (16) "Telecommunications service", for the purpose of this chapter, the transmission
116 of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other
117 similar means. As used in this definition, "information" means knowledge or intelligence
118 represented by any form of writing, signs, signals, pictures, sounds, or any other symbols.
119 Telecommunications service does not include the following if such services are separately
120 stated on the customer's bill or on records of the seller maintained in the ordinary course of
121 business:

122 (a) Access to the internet, access to interactive computer services or electronic
123 publishing services, except the amount paid for the telecommunications service used to
124 provide such access;

125 (b) Answering services and one-way paging services;

126 (c) Private mobile radio services which are not two-way commercial mobile radio
127 services such as wireless telephone, personal communications services or enhanced
128 specialized mobile radio services as defined pursuant to federal law; or

129 (d) Cable or satellite television or music services.

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

134 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
2 definition of "retail sale" or "sale at retail" shall not be construed to include any of the
3 following:

4 (1) The transfer by one corporation of substantially all of its tangible personal
5 property to another corporation pursuant to a merger or consolidation effected under the laws
6 of the state of Missouri or any other jurisdiction;

7 (2) The transfer of tangible personal property incident to the liquidation or cessation
8 of a taxpayer's trade or business, conducted in proprietorship, partnership or corporate form,
9 except to the extent any transfer is made in the ordinary course of the taxpayer's trade or
10 business;

11 (3) The transfer of tangible personal property to a corporation solely in exchange for
12 its stock or securities;

13 (4) The transfer of tangible personal property to a corporation by a shareholder as a
14 contribution to the capital of the transferee corporation;

15 (5) The transfer of tangible personal property to a partnership solely in exchange for a
16 partnership interest therein;

17 (6) The transfer of tangible personal property by a partner as a contribution to the
18 capital of the transferee partnership;

19 (7) The transfer of tangible personal property by a corporation to one or more of its
20 shareholders as a dividend, return of capital, distribution in the partial or complete liquidation
21 of the corporation or distribution in redemption of the shareholder's interest therein;

22 (8) The transfer of tangible personal property by a partnership to one or more of its
23 partners as a current distribution, return of capital or distribution in the partial or complete
24 liquidation of the partnership or of the partner's interest therein;

25 (9) The transfer of reusable containers used in connection with the sale of tangible
26 personal property contained therein for which a deposit is required and refunded on return;

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

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

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

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

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

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

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

59 [~~13~~] (14) Charges for initiation fees or dues to:

60 (a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or
61 associations operating under the lodge system a substantial part of the activities of which are
62 devoted to religious, charitable, scientific, literary, educational or fraternal purposes;

63 (b) Posts or organizations of past or present members of the Armed Forces of the
64 United States or an auxiliary unit or society of, or a trust or foundation for, any such post or
65 organization substantially all of the members of which are past or present members of the
66 Armed Forces of the United States or who are cadets, spouses, widows, or widowers of past
67 or present members of the Armed Forces of the United States, no part of the net earnings of
68 which inures to the benefit of any private shareholder or individual; or

69 (c) Nonprofit organizations exempt from taxation under Section 501(c)(7) of the
70 Internal Revenue Code of 1986, as amended.

71 2. The assumption of liabilities of the transferor by the transferee incident to any of
72 the transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section
73 shall not disqualify the transfer from the exclusion described in this section, where such
74 liability assumption is related to the property transferred and where the assumption does not
75 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,
2 ~~2022~~2029.

285.730. 1. Except as specifically provided in sections 285.700 to 285.750 or in the
2 professional employer agreement, in each coemployment relationship:

3 (1) The client shall be entitled to exercise all rights, and shall be obligated to perform
4 all duties and responsibilities otherwise applicable to an employer in an employment
5 relationship;

6 (2) The PEO shall be entitled to exercise only those rights and obligated to perform
7 only those duties and responsibilities specifically required under sections 285.700 to 285.750
8 or set forth in the professional employer agreement. The rights, duties, and obligations of the
9 PEO as coemployer with respect to any covered employee shall be limited to those arising
10 pursuant to the professional employer agreement and sections 285.700 to 285.750 during the
11 term of coemployment by the PEO of such covered employee; and

12 (3) Unless otherwise expressly agreed by the PEO and the client in a professional
13 employer agreement, the client retains the exclusive right to direct and control the covered
14 employees as is necessary to conduct the client's business, to discharge any of the client's
15 fiduciary responsibilities, or to comply with any licensure requirements applicable to the
16 client or to the covered employees.

17 2. Except as specifically provided under sections 285.700 to 285.750, the
18 coemployment relationship between the client and the PEO and between each coemployer

19 and each covered employee shall be governed by the professional employer agreement. Each
20 professional employer agreement shall include the following:

21 (1) The allocation of rights, duties, and obligations as described in subsection 1 of this
22 section;

23 (2) A requirement that the PEO shall have responsibility to:

24 (a) Pay wages to covered employees;

25 (b) Withhold, collect, report, and remit payroll-related and unemployment taxes; and

26 (c) To the extent the PEO has assumed responsibility in the professional employer
27 agreement, to make payments for employee benefits for covered employees.

28

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

35 (3) A requirement that the PEO shall have a right to hire, discipline, and terminate a
36 covered employee as may be necessary to fulfill the PEO's responsibilities under sections
37 285.700 to 285.750 and the professional employer agreement. The client shall have a right to
38 hire, discipline, and terminate a covered employee.

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

43 4. Except to the extent otherwise expressly provided by the applicable professional
44 employer agreement:

45 (1) A client shall be solely responsible for the quality, adequacy, or safety of the
46 goods or services produced or sold in the client's business;

47 (2) A client shall be solely responsible for directing, supervising, training, and
48 controlling the work of the covered employees with respect to the business activities of the
49 client and solely responsible for the acts, errors, or omissions of the covered employees with
50 regard to such activities;

51 (3) A client shall not be liable for the acts, errors, or omissions of a PEO or of any
52 covered employee of the client and a PEO if such covered employee is acting under the
53 express direction and control of the PEO;

54 (4) A PEO shall not be liable for the acts, errors, or omissions of a client or of any
55 covered employee of the client if such covered employee is acting under the express direction
56 and control of the client;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

25 (7) "Credit instrument", a written check, negotiable instrument, automatic bank draft
26 or other authorization from a qualified person to an excursion gambling boat licensee or any
27 of its affiliated companies licensed by the commission authorizing the licensee to withdraw
28 the amount of credit extended by the licensee to such person from the qualified person's

29 banking account in an amount determined under section 313.817 on or after a date certain of
30 not more than thirty days from the date the credit was extended, and includes any such writing
31 taken in consolidation, redemption or payment of a previous credit instrument, but does not
32 include any interest-bearing installment loan or other extension of credit secured by
33 collateral;

34 (8) "Dock", the location in a city or county authorized under subsection 10 of section
35 313.812 which contains any natural or artificial space, inlet, hollow, or basin, in or adjacent to
36 a bank of the Mississippi or Missouri Rivers, next to a wharf or landing devoted to the
37 embarking of passengers on and disembarking of passengers from a gambling excursion but
38 shall not include any artificial space created after May 20, 1994, and is located more than one
39 thousand feet from the closest edge of the main channel of the river as established by the
40 United States Army Corps of Engineers;

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

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

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

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

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

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

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

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

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

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

64 (19) "Mississippi River" and "Missouri River", the water, bed and banks of those
65 rivers, including any space filled wholly or partially by the water of those rivers in a manner

66 approved by the commission but shall not include any artificial space created after May 20,
67 1994, and is located more than one thousand feet from the closest edge of the main channel of
68 the river as established by the United States Army Corps of Engineers;

69 (20) "Nonfloating facility", any structure within one thousand feet **from the closest**
70 **edge of the main channel** of the Missouri or Mississippi River, **as established by the United**
71 **States Army Corps of Engineers**, that contains at least two thousand gallons of water
72 beneath or inside the facility either by an enclosed space containing such water or in rigid or
73 semirigid storage containers, **tanks**, or structures;

74 (21) "Supplier", a person who sells or leases gambling equipment and gambling
75 supplies to any licensee.

76 2. (1) In addition to the games of skill defined in this section, the commission may
77 approve other games of skill upon receiving a petition requesting approval of a gambling
78 game from any applicant or licensee. The commission may set the matter for hearing by
79 serving the applicant or licensee with written notice of the time and place of the hearing not
80 less than five days prior to the date of the hearing and posting a public notice at each
81 commission office. The commission shall require the applicant or licensee to pay the cost of
82 placing a notice in a newspaper of general circulation in the applicant's or licensee's home
83 dock city or county. The burden of proof that the gambling game is a game of skill is at all
84 times on the petitioner. The petitioner shall have the affirmative responsibility of establishing
85 the petitioner's case by a preponderance of evidence including:

86 (a) Is it in the best interest of gaming to allow the game; and

87 (b) Is the gambling game a game of chance or a game of skill?

88 (2) All testimony shall be given under oath or affirmation. Any citizen of this state
89 shall have the opportunity to testify on the merits of the petition. The commission may
90 subpoena witnesses to offer expert testimony. Upon conclusion of the hearing, the
91 commission shall evaluate the record of the hearing and issue written findings of fact that
92 shall be based exclusively on the evidence and on matters officially noticed. The commission
93 shall then render a written decision on the merits which shall contain findings of fact,
94 conclusions of law and a final commission order. The final commission order shall be within
95 thirty days of the hearing. Copies of the final commission order shall be served on the
96 petitioner by certified or overnight express mail, postage prepaid, or by personal delivery.

2 313.805. The commission shall have full jurisdiction over and shall supervise all
3 gambling operations governed by sections 313.800 to 313.850. The commission shall have
4 the following powers and shall promulgate rules and regulations to implement sections
5 313.800 to 313.850:

5 (1) To investigate applicants and determine the priority and eligibility of applicants
6 for a license and to select among competing applicants for a license the applicant which best
7 serves the interests of the citizens of Missouri;

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

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

19 (4) To enter the premises of excursion gambling boats, facilities, or other places of
20 business of a licensee within this state to determine compliance with sections 313.800 to
21 313.850;

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

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

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

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

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

40 (10) To issue subpoenas for the attendance of witnesses and subpoenas duces tecum
41 for the production of books, records, and other pertinent documents, and to administer oaths

42 and affirmations to the witnesses, when, in the judgment of the commission, it is necessary to
43 enforce sections 313.800 to 313.850 or the commission rules;

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

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

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

51 (14) To require excursion gambling boat licensees to develop a system, approved by
52 the commission, that allows patrons the option to prohibit the excursion gambling boat
53 licensee from using identifying information for marketing purposes. The provisions of this
54 subdivision shall apply only to patrons giving identifying information for the first time. Such
55 system shall be submitted to the commission by October 1, 2000, and approved by the
56 commission by January 1, 2001. The excursion gambling boat licensee shall use identifying
57 information obtained from patrons who have elected to have marketing blocked under the
58 provisions of this section only for the purposes of enforcing the requirements contained in
59 sections 313.800 to 313.850. This section shall not prohibit the commission from accessing
60 identifying information for the purposes of enforcing section 313.004 and sections 313.800 to
61 313.850;

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

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

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

77 (18) To require any applicant for a license or renewal of a license to operate an
78 excursion gambling boat to provide an affirmative action plan which has as its goal the use of

79 best efforts to achieve maximum employment of African-Americans and other minorities and
80 maximum participation in the procurement of contractual purchases of goods and services.
81 This provision shall be administered in accordance with all federal and state employment
82 laws, including Title VII of the Civil Rights Act of 1964, as amended by the Civil Rights Act
83 of 1991. At license renewal, the licensee will report on the effectiveness of the plan. The
84 commission shall include the licensee's reported information in its annual report to the joint
85 committee on gaming and wagering;

86 (19) To take any other action as may be reasonable or appropriate to enforce sections
87 313.800 to 313.850 and the commission rules.

**407.475. 1. Except when specifically required or authorized by federal law, no
2 state agency or state official shall impose any additional annual filing or reporting
3 requirements on an organization regulated or specifically exempted from regulation
4 under sections 407.450 to 407.478 that are more stringent, restrictive, or expansive than
5 the requirements authorized under section 407.462.**

**6 2. This section shall not apply to state grants or contracts, nor investigations
7 under section 407.472 and shall not restrict enforcement actions against specific
8 charitable organizations. This section shall not apply to labor organizations, as that
9 term is defined in section 105.500.**

**10 3. This section shall not apply when an organization regulated or specifically
11 exempted from regulation under sections 407.450 to 407.475 is providing any report or
12 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"
2 program, the purpose of which is to:

3 (1) Assist the spouse of an active duty National Guard or reserve component service
4 member reservist and active duty United States military personnel to address immediate
5 needs and employment in an attempt to keep the family from falling into poverty while the
6 primary income earner is on active duty, and during the five-year period following discharge
7 from deployment; and

8 (2) Assist returning National Guard troops or reserve component service member
9 reservists and recently separated United States military personnel with finding work in
10 situations where an individual needs to rebuild business clientele or where an individual's job
11 has been eliminated while such individual was deployed, or where the individual otherwise
12 cannot return to his or her previous employment.

**13 2. Subject to appropriation, the department of [~~economic development~~] higher
14 education and workforce development shall operate the Show-Me heroes program through
15 existing programs. Eligibility for the program shall be based on the following criteria:**

16 (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

54 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section
 55 and chapter 536 are nonseverable and if any of the powers vested with the general assembly
 56 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a
 57 rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
 58 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
 2 mean:

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

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

9 ~~[(2)]~~ (3) "Board of trustees", the board of trustees of a community college district
 10 established under the provisions of chapter 178;

11 ~~[(3)]~~ (4) "Certificate", a new or retained jobs training certificate issued under section
 12 620.809;

13 ~~[(4)]~~ ~~"Committee", the Missouri one start job training joint legislative oversight~~
 14 ~~committee, established under the provisions of section 620.803; -]~~

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

16 (6) "Employee", a person employed by a qualified company;

17 ~~[(7)]~~ ~~"Existing Missouri business", a qualified company that, for the ten-year period~~
 18 ~~preceding submission of a notice of intent to the department, had a physical location in~~
 19 ~~Missouri and full-time employees who routinely performed job duties within Missouri;~~

20 ~~[(8)]~~ (8) "Full-time employee", an employee of the qualified company who is scheduled to
 21 work an average of at least thirty-five hours per week for a twelve-month period, and one to
 22 whom the qualified company offers health insurance and pays at least fifty percent of such
 23 insurance premiums;

24 ~~[(9)]~~ (8) "Local education agency", a community college district, two-year state
 25 technical college, or technical career education center;

26 ~~[(10)]~~ (9) "Missouri one start program", the ~~[training]~~ program established under
 27 sections 620.800 to 620.809;

28 ~~[(11)]~~ (10) "New capital investment", costs incurred by the qualified company at the
 29 project facility for real or personal property, that may include the value of finance or capital
 30 leases for real or personal property for the term of such lease at the project facility executed
 31 after acceptance by the qualified company of the proposal for benefits from the department or
 32 approval of the **application or** notice of intent;

33 ~~[(12)]~~ **(11)** "New job", the number of full-time employees located at the project
34 facility that exceeds the project facility base employment less any decrease in the number of
35 full-time employees at related facilities below the related facility base employment. No job
36 that was created prior to the date of the **application or** notice of intent shall be deemed a new
37 job. An employee who spends less than fifty percent of his or her work time at the facility is
38 still considered to be located at a facility if he or she receives his or her directions and control
39 from that facility, is on the facility's payroll, **and** one hundred percent of the employee's
40 income from such employment is Missouri income, and the employee is paid at or above the
41 applicable percentage of the county's average wage;

42 ~~[(13)]~~ **(12)** "New jobs credit", the credit from withholding remitted by a qualified
43 company provided under subsection 7 of section 620.809;

44 ~~[(14)]~~ **(13)** "Notice of intent", a form developed by and submitted to the department
45 that states the qualified company's intent to request benefits under ~~[this program]~~ **section**
46 **620.809**;

47 ~~[(15)]~~ **(14)** "Project facility", the building or buildings used by a qualified company at
48 which new or retained jobs and any new capital investment are or will be located. A project
49 facility may include separate buildings located within sixty miles of each other such that their
50 purpose and operations are interrelated~~[-, provided that, if the buildings making up the project~~
51 ~~facility are not located within the same county, the average wage of the new payroll must~~
52 ~~exceed the applicable percentage of the highest county average wage among the counties in~~
53 ~~which the buildings are located]. Upon approval by the department, a subsequent project~~
54 facility may be designated if the qualified company demonstrates a need to relocate to the
55 subsequent project facility at any time during the project period;

56 ~~[(16)]~~ **(15)** "Project facility base employment", the greater of the number of full-time
57 employees located at the project facility on the date of the **application or** notice of intent or,
58 for the twelve-month period prior to the date of the **application or** notice of intent, the
59 average number of full-time employees located at the project facility. In the event the project
60 facility has not been in operation for a full twelve-month period, the average number of full-
61 time employees for the number of months the project facility has been in operation prior to
62 the date of the **application or** notice of intent;

63 ~~[(17)]~~ **(16)** "Qualified company", a firm, partnership, joint venture, association,
64 private or public corporation whether organized for profit or not, or headquarters of such
65 entity registered to do business in Missouri that is the owner or operator of a project facility,
66 offers health insurance to all full-time employees of all facilities located in this state, and pays
67 at least fifty percent of such insurance premiums. For the purposes of sections 620.800 to
68 620.809, the term "qualified company" shall not mean:

69 (a) Gambling establishments (NAICS industry group 7132);

70 (b) **Store-front consumer-based** retail trade establishments (**under** NAICS sectors
71 44 and 45), except with respect to any company headquartered in this state with a majority of
72 its full-time employees engaged in operations not within the NAICS codes specified in this
73 subdivision;

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

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

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

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

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

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

89 (g) Educational services (NAICS sector 61);

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

91 (i) Public administration (NAICS sector 92);

92 (j) Ethanol distillation or production; or

93 (k) Biodiesel production.

94

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

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

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

103 (a) A corporation, partnership, trust, or association controlled by the qualified
104 company;

105 (b) An individual, corporation, partnership, trust, or association in control of the
106 qualified company; or

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

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

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

125 (21) **"Relocation costs", costs paid by a qualified company for a full-time**
126 **employee in a new job, excluding costs for residents relocating from a Kansas border**
127 **county to a Missouri border county, as such terms are defined in subsection 1 of section**
128 **135.1670, provided subsection 2 of section 135.1670 is in effect. Relocation costs shall**
129 **only apply to an employee relocating to Missouri from out of state to work in the new**
130 **job. Reimbursement for relocation costs shall be limited to fifty percent of the amount**
131 **paid by the employer to cover actual relocation expenses, including, but not limited to,**
132 **reasonable moving and related travel expenses. The amount paid to a qualified**
133 **company shall not exceed three thousand five hundred dollars per employee, and shall**
134 **not exceed fifty percent of the total training project award;**

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

138 [~~22~~] (23) "Retained jobs credit", the credit from withholding remitted by a qualified
139 company provided under subsection 7 of section 620.809;

140 [~~23~~] (24) "Targeted industry", an industry or one of a cluster of industries identified
141 by the department by rule following a strategic planning process as being critical to the state's
142 economic security and growth;

143 ~~[(24) "Training program", the Missouri one start program established under sections~~
144 ~~620.800 to 620.809;—]~~

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

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

150 (a) Training materials and supplies;

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

153 (c) Subcontracted services;

154 (d) On-the-job training;

155 (e) Training facilities and equipment;

156 (f) Skill assessment;

157 (g) Training project and curriculum development;

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

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

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

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

166 (l) Assessment and preselection tools;

167 (m) Publicity;

168 (n) Instructional services;

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

170 (p) **Relocation costs;**

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

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

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

177 (a) Job training, which may include, but not be limited to, preemployment training,
178 analysis of the specified training needs for a qualified company, development of training
179 plans, and provision of training through qualified training staff;

- 180 (b) Adult basic education and job-related instruction;
181 (c) Vocational and skill-assessment services and testing;
182 (d) Training facilities, equipment, materials, and supplies;
183 (e) On-the-job training;
184 (f) Administrative expenses at a reasonable amount determined by the department;
185 (g) Subcontracted services with state institutions of higher education, private colleges
186 or universities, or other federal, state, or local agencies;
187 (h) Contracted or professional services; and
188 (i) Issuance of certificates, when applicable.

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

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

22 3.] The department shall publish guidelines and may promulgate rules and regulations
23 governing the ~~[training]~~ **Missouri one start** program. In establishing such guidelines and
24 promulgating such rules and regulations, the department shall consider such factors as the
25 potential number of new jobs to be created **or the number of jobs to be retained**, the
26 potential number of new minority jobs created, the amount of new capital investment in new
27 **or existing** facilities and equipment, the significance of state benefits to the qualified
28 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 ~~[4-]~~ **3.** The department shall make **Missouri one start** program applications and
38 guidelines available online.

39 ~~[5-]~~ **4.** The department may contract with other entities for the purposes of
40 advertising, marketing, or promoting the ~~[training]~~ **Missouri one start** program established in
41 sections 620.800 to 620.809. Any assistance through the ~~[training]~~ **Missouri one start**
42 program shall be provided under an agreement.

43 ~~[6-]~~ **5.** Prior to the authorization of any application submitted through the ~~[training]~~
44 **Missouri one start** program, the department shall verify the applicant's tax payment status
45 and offset any delinquencies as provided in section 135.815.

46 ~~[7-]~~ **6.** Any qualified company that is awarded benefits under sections 620.800 to
47 620.809 and who files for bankruptcy under Chapter 7 of the United States Bankruptcy Code,
48 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 ~~[8-]~~ **7.** The department may require repayment of all benefits awarded, increased by
52 an additional amount that shall provide the state a reasonable rate of return, to any qualified
53 company under sections 620.800 to 620.809 that fails to maintain the new or retained jobs
54 within five years of approval of the benefits or that leaves the state within five years of
55 approval of the benefits.

56 ~~[9-]~~ **8.** The department shall be authorized to contract with other entities, including
57 businesses, industries, other state agencies, and political subdivisions of the state for the
58 purpose of implementing a training project **or providing recruitment services** under the
59 provisions of sections 620.800 to 620.809.

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,

7 welfare reform, vocational and technical training, housing, infrastructure, development, and
8 human resource investment programs which may be provided by the federal government or
9 other sources. The state treasurer shall be custodian of the fund and may approve
10 disbursements from the fund in accordance with sections 30.170 and 30.180.
11 Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in
12 the fund at the end of the biennium shall not revert to the credit of the general revenue fund.
13 The state treasurer shall invest moneys in the fund in the same manner as other funds are
14 invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

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

39 ~~[3-]~~ 4. Upon appropriation, a local education agency may petition the department to
40 utilize the Missouri one start job development fund in order to create or improve training
41 facilities, training equipment, training staff, training expertise, training programming, and
42 administration. The department shall review all petitions and may award funds from the

43 Missouri one start job development fund for reimbursement of training project costs and
44 training project services as it deems necessary.

45 [4:] 5. The department may promulgate rules to implement the provisions of this
46 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
47 created under the authority delegated in this section shall become effective only if it complies
48 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
49 This section and chapter 536 are nonseverable and if any of the powers vested with the
50 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
51 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
52 rulemaking authority and any rule proposed or adopted after August 28, 2019, shall be invalid
53 and void.

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

20 2. There is hereby created in the state treasury a fund to be known as the "Missouri
21 One Start Community College Job Retention Training Fund", that shall be administered by
22 the department for the Missouri one start program. **Through June 30, 2023**, the department
23 of revenue shall credit to the fund, as received, all retained jobs credits. ~~[For existing~~
24 ~~Missouri businesses retaining jobs, the training project may include new jobs.]~~ The fund shall
25 also consist of any gifts, contributions, grants, or bequests received from federal, private, or
26 other sources. The general assembly, however, shall not provide for any transfer of general

27 revenue funds into the fund. Moneys in the fund shall be disbursed to the department under
28 regular appropriations by the general assembly. ~~[The department shall have the discretion to~~
29 ~~determine the appropriate amount of funds to allocate per training project.]~~ **Through June**
30 **30, 2023**, the department shall disburse such appropriated funds in a timely manner into the
31 special funds established by community college districts for projects, which funds shall be
32 used to pay training ~~[program]~~ **project** costs~~[-including the principal, premium, and interest~~
33 ~~on certificates issued by the district to finance or refinance, in whole or in part, a project].~~
34 Such disbursements by the department shall be made to the special fund for each project as
35 provided under subsection ~~[5]~~ **6** of this section. All moneys remaining in the fund at the end
36 of any fiscal year shall not lapse to the general revenue fund, as provided in section 33.080,
37 but shall remain in the fund. **All unobligated funds in the Missouri One Start Community**
38 **College Job Retention Training Fund on July 1, 2023, shall be transferred to the**
39 **Missouri one start community college training fund authorized pursuant to subsection 3**
40 **of this section.**

41 3. There is hereby created in the state treasury the "Missouri One Start
42 Community College Training Fund", that shall be administered by the department for
43 training projects in the Missouri one start program. Beginning July 1, 2023, the
44 department of revenue shall credit to the fund, as received, all new and retained jobs
45 credits. The fund shall also consist of any gifts, contributions, grants, or bequests
46 received from federal, private, or other sources. The general assembly, however, shall
47 not provide for any transfer of general revenue funds into the fund. Beginning July 1,
48 2023, the department shall disburse moneys in the fund under regular appropriations
49 by the general assembly. The department shall disburse such appropriated funds in a
50 timely manner into the special funds established by community college districts for
51 training projects, which funds shall be used to pay training project costs. Such
52 disbursements shall be made to the special fund for each training project as provided
53 under subsection 6 of this section. All moneys remaining in the fund at the end of any
54 fiscal year shall not lapse to the general revenue fund, as provided in section 33.080, but
55 shall remain in the fund.

56 4. The department of revenue shall develop such forms as are necessary to
57 demonstrate accurately each qualified company's new jobs credit paid **through June 30,**
58 **2023**, into the Missouri one start community college new jobs training fund or retained jobs
59 credit paid **through June 30, 2023**, into the Missouri one start community college job
60 retention training fund. **The department of revenue shall develop such forms as are**
61 **necessary to demonstrate accurately each qualified company's new or retained jobs**
62 **credit, or both, as applicable, paid beginning July 1, 2023, into the Missouri one start**
63 **community college jobs training fund.** The new or retained jobs credits, **or both, as**

64 **applicable**, shall be accounted as separate from the normal withholding tax paid to the
65 department of revenue by the qualified company. **Through June 30, 2023**, reimbursements
66 made by all qualified companies to the Missouri one start community college new jobs
67 training fund and the Missouri one start community college job retention training fund shall
68 be no less than all allocations made by the department to all community college districts for
69 all projects. **Beginning July 1, 2023, reimbursements made by all qualified companies to**
70 **the Missouri one start community college training fund shall be no less than all**
71 **allocations made by the department to all community college districts for all projects.**
72 The qualified company shall remit the amount of the new or retained jobs credit, **or both**, as
73 applicable, to the department of revenue in the same manner as provided in sections 143.191
74 to 143.265. **A qualified company's training project may include both new jobs and**
75 **retained jobs.**

76 [4.] 5. A community college district, with the approval of the department in
77 consultation with the office of administration, may enter into an agreement to establish a
78 training project and provide training project services to a qualified company. **The**
79 **department shall have the discretion to determine the appropriate amount of funds to**
80 **allocate per training project.** As soon as possible after initial contact between a community
81 college district and a potential qualified company regarding the possibility of entering into an
82 agreement, the community college district shall inform the department of the potential
83 training project. The department shall evaluate the proposed training project within the
84 overall job training efforts of the state to ensure that the training project will not duplicate
85 other job training programs. The department shall have fourteen days from receipt of a notice
86 of intent to approve or disapprove a training project. If no response is received by the
87 qualified company within fourteen days, the training project shall be deemed approved.
88 Disapproval of any training project shall be made in writing and state the reasons for such
89 disapproval. If an agreement is entered into, the district and the qualified company shall
90 notify the department of revenue within fifteen calendar days. In addition to any provisions
91 required under subsection 6 of this section for a qualified company applying to receive a new
92 or retained job credit, **or both, as applicable**, an agreement may provide, but shall not be
93 limited to:

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

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

100 (b) **Beginning July 1, 2023, funds appropriated by the general assembly to the**
101 **Missouri one start community college jobs training program fund and disbursed by the**
102 **department for the purposes consistent with sections 620.800 to 620.809;**

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

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

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

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

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

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

123 ~~[5-]~~ **6.** (1) For projects that are funded exclusively under ~~[paragraph]~~ **paragraphs (a)**
124 **and (b)** of subdivision (1) of subsection ~~[4]~~ **5** of this section, the department shall disburse
125 such funds to the special fund for each training project in the same proportion as the new jobs
126 or retained jobs credits remitted by the qualified company participating in such project bears
127 to the total new jobs or retained jobs credits from withholding remitted by all qualified
128 companies participating in projects during the period for which the disbursement is made.

129 (2) Subject to appropriation, for projects that are funded through a combination of
130 funds under paragraphs (a) ~~and~~, (b), **and (c)** of subdivision (1) of subsection ~~[4]~~ **5** of this
131 section, the department shall disburse funds appropriated under paragraph ~~[(b)]~~ **(c)** of
132 subdivision (1) of subsection ~~[4]~~ **5** of this section to the special fund for each training project
133 upon commencement of the project. The department shall disburse funds appropriated under
134 ~~[paragraph]~~ **paragraphs (a) and (b)** of subdivision (1) of subsection ~~[4]~~ **5** of this section to
135 the special fund for each training project in the same proportion as the new jobs or retained
136 jobs credits remitted by the qualified company participating in such project bears to the total

137 new jobs or retained jobs credits from withholding remitted by all qualified companies
138 participating in projects during the period for which the disbursement is made, reduced by the
139 amount of funds appropriated under paragraph ~~[(b)]~~ (c) of subdivision (1) of subsection ~~[4]~~ **5**
140 of this section.

141 ~~[(6-)]~~ **7.** Any qualified company that submits a notice of intent for retained job credits
142 shall enter into an agreement, providing that the qualified company has:

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

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

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

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

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

154 ~~[(7-)]~~ **8.** If an agreement provides that all or part of the training ~~[program]~~ **project** costs
155 are to be met by receipt of new or retained jobs credit, **or both, if applicable**, such new or
156 retained jobs credit from withholding shall be determined and paid as follows:

157 (1) New or retained jobs credit shall be based upon the wages paid to the employees
158 in the new or retained jobs;

159 (2) A portion of the total payments made by the qualified companies under sections
160 143.191 to 143.265 shall be designated as the new or retained jobs credit, **or both, if**
161 **applicable**, from withholding. Such portion shall be an amount equal to two and one-half
162 percent of the gross wages paid by the qualified company for each of the first one hundred
163 jobs included in the project and one and one-half percent of the gross wages paid by the
164 qualified company for each of the remaining jobs included in the project. If business or
165 employment conditions cause the amount of the new or retained jobs credit from withholding
166 to be less than the amount projected in the agreement for any time period, then other
167 withholding tax paid by the qualified company under sections 143.191 to 143.265 shall be
168 credited to the applicable fund by the amount of such difference. The qualified company
169 shall remit the amount of the new or retained jobs credit, **or both, if applicable**, to the
170 department of revenue in the manner prescribed in sections 143.191 to 143.265. When all
171 training ~~[program]~~ **project** costs have been paid, the new or retained jobs credits, **or both, if**
172 **applicable**, shall cease;

173 (3) The community college district participating in a project shall establish a special
174 fund for and in the name of the training project. All funds appropriated by the general
175 assembly from the funds established under ~~[subsections 1 and 2 of]~~ this section and disbursed
176 by the department for the training project and other amounts received by the district for
177 training project costs as required by the agreement shall be deposited in the special fund.
178 Amounts held in the special fund shall be used and disbursed by the district only to pay
179 training project costs for such training project. The special fund may be divided into such
180 accounts and subaccounts as shall be provided in the agreement, and amounts held therein
181 may be invested in the same manner as the district's other funds;

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

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

190 (6) An employee participating in a training project shall receive full credit under
191 section 143.211 for the amount designated as a new or retained jobs credit;

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

196 ~~[8-]~~ **9.** To provide funds for the present payment of the training project costs ~~[of new~~
197 ~~or retained jobs training project]~~ through the ~~[training]~~ **Missouri one start** program **as**
198 **provided in this section**, a community college district may borrow money and issue and sell
199 certificates payable from a sufficient portion of the future receipts of payments authorized by
200 the agreement including disbursements from the ~~[Missouri one start community college new~~
201 ~~jobs training fund or the Missouri one start community college job retention training fund]~~
202 **funds established under this section**, to the special fund established by the community
203 college district for each **training** project. The total amount of outstanding certificates sold by
204 all community college districts shall not exceed the total amount authorized under law as of
205 January 1, 2013~~[, unless an increased amount is authorized in writing by a majority of~~
206 ~~members of the committee]~~. The certificates shall be marketed through financial institutions
207 authorized to do business in Missouri. The receipts shall be pledged to the payment of
208 principal of and interest on the certificates. Certificates may be sold at public sale or at
209 private sale at par, premium, or discount of not less than ninety-five percent of the par value

210 thereof, at the discretion of the board of trustees, and may bear interest at such rate or rates as
211 the board of trustees shall determine, notwithstanding the provisions of section 108.170 to the
212 contrary. However, the provisions of chapter 176 shall not apply to the issuance of such
213 certificates. Certificates may be issued with respect to a single **training** project or multiple
214 **training** projects and may contain terms or conditions as the board of trustees may provide by
215 resolution authorizing the issuance of the certificates.

216 ~~[9-]~~ **10.** Certificates issued to refund other certificates may be sold at public sale or at
217 private sale as provided in this section, with the proceeds from the sale to be used for the
218 payment of the certificates being refunded. The refunding certificates may be exchanged in
219 payment and discharge of the certificates being refunded, in installments at different times or
220 an entire issue or series at one time. Refunding certificates may be sold or exchanged at any
221 time on, before, or after the maturity of the outstanding certificates to be refunded. They may
222 be issued for the purpose of refunding a like, greater, or lesser principal amount of certificates
223 and may bear a rate of interest that is higher, lower, or equivalent to that of the certificates
224 being renewed or refunded.

225 ~~[10-]~~ **11.** Before certificates are issued, the board of trustees shall publish once a
226 notice of its intention to issue the certificates, stating the amount, the purpose, and the project
227 or projects for which the certificates are to be issued. A person with standing may, within
228 fifteen days after the publication of the notice, by action in the circuit court of a county in the
229 district, appeal the decision of the board of trustees to issue the certificates. The action of the
230 board of trustees in determining to issue the certificates shall be final and conclusive unless
231 the circuit court finds that the board of trustees has exceeded its legal authority. An action
232 shall not be brought which questions the legality of the certificates, the power of the board of
233 trustees to issue the certificates, the effectiveness of any proceedings relating to the
234 authorization of the project, or the authorization and issuance of the certificates from and after
235 fifteen days from the publication of the notice of intention to issue.

236 ~~[11-]~~ **12.** The board of trustees shall make a finding based on information supplied by
237 the qualified company that revenues provided in the agreement are sufficient to secure the
238 faithful performance of obligations in the agreement.

239 ~~[12-]~~ **13.** Certificates issued under this section shall not be deemed to be an
240 indebtedness of the state, the community college district, or any other political subdivision of
241 the state, and the principal and interest on any certificates shall be payable only from the
242 sources provided in subdivision (1) of subsection ~~[4]~~ **5** of this section which are pledged in
243 the agreement.

244 ~~[13-]~~ **14.** Pursuant to section 23.253 of the Missouri sunset act:

245 (1) The program authorized under sections 620.800 to 620.809 shall be reauthorized
246 as of August 28, 2018, and shall expire on August 28, 2030; and

247 (2) If such program is reauthorized, the program authorized under sections 620.800 to
248 620.809 shall automatically sunset twelve years after the effective date of the reauthorization
249 of sections 620.800 to 620.809; and

250 (3) Sections 620.800 to 620.809 shall terminate on September first of the calendar
251 year immediately following the calendar year in which a program authorized under sections
252 620.800 to 620.809 is sunset.

253 ~~[14.]~~ 15. Any agreement or obligation entered into by the department that was made
254 under the provisions of sections 620.800 to 620.809 prior to August 28, 2019, shall remain in
255 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
2 Development Cooperative Act".**

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

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

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

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

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

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

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

22 **3. (1) There is hereby established within the department the citizen's land**
23 **development cooperative commission.**

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

27 **(3) Of the members initially appointed, three members shall serve a term of one**
28 **year, three members shall serve a term of two years, three members shall serve a term of**

29 three years, and two members, one of whom shall be the chair, shall serve a term of four
30 years. Thereafter, all terms shall be for four years.

31 4. (1) The commission may begin to conduct business upon the appointment of a
32 majority of the voting members, including the chair. The commission may adopt
33 bylaws, and may establish committees and officers as it deems necessary.

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

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

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

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

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

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

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

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

63 (5) The rendering of assistance to localities on problems, concerns, and issues
64 related to the development of citizen's land development cooperatives;

65 **(6) The undertaking of studies and gathering information and data to**
66 **accomplish the purposes as set forth in this section and to formulate and present**
67 **recommendations to the governor and the general assembly;**

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

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

74 **6. (1) Subject to appropriation, the department shall develop and maintain a**
75 **program to make grants to communities seeking to establish citizen's land development**
76 **cooperatives and encourage them to become self-sustaining from land rentals and other**
77 **fees within the first five years of their formation. The procedures for grant application**
78 **shall be established by the department by rule.**

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

84 **(3) Funds received pursuant to this section shall be deposited into the citizen's**
85 **land development cooperative fund, which is hereby created in the state treasury. The**
86 **state treasurer shall be custodian of the fund. In accordance with sections 30.170 and**
87 **30.180, the state treasurer may approve disbursements. Notwithstanding the provisions**
88 **of section 33.080 to the contrary, any moneys remaining in the fund at the end of the**
89 **biennium shall not revert to the credit of the general revenue fund. The state treasurer**
90 **shall invest moneys in the fund in the same manner as other funds are invested. Any**
91 **interest and moneys earned on such investments shall be credited to the fund. Moneys**
92 **in the fund shall be expended solely for the purposes of this section.**

93 **7. The department shall establish rules to implement the provisions of this**
94 **section. Any rule or portion of a rule, as that term is defined in section 536.010, that is**
95 **created under the authority delegated in this section shall become effective only if it**
96 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
97 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**
98 **vested with the general assembly pursuant to chapter 536 to review, to delay the**
99 **effective date, or to disapprove and annul a rule are subsequently held unconstitutional,**
100 **then the grant of rulemaking authority and any rule proposed or adopted after August**
101 **28, 2022, shall be invalid and void.**

620.1039. 1. As used in this section, the ~~term~~ following terms shall mean:

- 2 (1) "Additional qualified research expenses", the difference between qualified
3 research expenses, as certified by the director of economic development, incurred in a
4 tax year subtracted by the average of the taxpayer's qualified research expenses
5 incurred in the three immediately preceding tax years;
- 6 (2) "Minority business enterprise", a business that is:
 - 7 (a) A sole proprietorship owned and controlled by a minority;
 - 8 (b) A partnership or joint venture owned and controlled by minorities in which
9 at least fifty-one percent of the ownership interest is held by minorities and the
10 management and daily business operations of which are controlled by one or more of
11 the minorities who own it; or
 - 12 (c) A corporation or other entity whose management and daily business
13 operations are controlled by one or more minorities who own it and that is at least fifty-
14 one percent owned by one or more minorities or, if stock is issued, at least fifty-one
15 percent of the stock is owned by one or more minorities;
- 16 (3) "Missouri qualified research and development equipment", tangible
17 personal property that has not previously been used in this state for any purpose and
18 is acquired by the purchaser for the purpose of research and development activities
19 devoted to experimental or laboratory research and development for new products, new
20 uses of existing products, or improving or testing existing products;
- 21 (4) "Qualified research expenses", for expenses within this state, the same
22 meaning as prescribed in 26 U.S.C. 41;
- 23 (5) "Small business", a corporation, partnership, sole proprietorship or other
24 business entity, including its affiliates, that:
 - 25 (a) Is independently owned and operated; and
 - 26 (b) Employs fifty or fewer full-time employees;
- 27 (6) "Taxpayer" ~~means~~, an individual, a partnership, or any charitable organization
28 which is exempt from federal income tax and whose Missouri unrelated business taxable
29 income, if any, would be subject to the state income tax imposed under chapter 143, or a
30 corporation as described in section 143.441 or 143.471, or section 148.370~~], and the term~~
31 ~~"qualified research expenses" has the same meaning as prescribed in 26 U.S.C. 41];~~
- 32 (7) "Women's business enterprise", a business that is:
 - 33 (a) A sole proprietorship owned and controlled by a woman;
 - 34 (b) A partnership or joint venture owned and controlled by women in which at
35 least fifty-one percent of the ownership interest is held by women and the management
36 and daily business operations of which are controlled by one or more of the women who
37 own it; or

38 **(c) A corporation or other entity whose management and daily business**
39 **operations are controlled by one or more women who own it and that is at least fifty-one**
40 **percent owned by women or, if stock is issued, at least fifty-one percent of the stock is**
41 **owned by one or more women.**

42 **2. (1) For tax years beginning on or after January 1, 2001, and ending before**
43 **January 1, 2005,** the director of the department of economic development may authorize a
44 taxpayer to receive a tax credit against the tax otherwise due pursuant to chapter 143, or
45 chapter 148, other than the taxes withheld pursuant to sections 143.191 to 143.265, in an
46 amount up to six and one-half percent of the excess of the taxpayer's qualified research
47 expenses, as certified by the director of the department of economic development, within this
48 state during the taxable year over the average of the taxpayer's qualified research expenses
49 within this state over the immediately preceding three taxable years; except that, no tax credit
50 shall be allowed on that portion of the taxpayer's qualified research expenses incurred within
51 this state during the taxable year in which the credit is being claimed, to the extent such
52 expenses exceed two hundred percent of the taxpayer's average qualified research expenses
53 incurred during the immediately preceding three taxable years.

54 **(2) For all tax years beginning on or after January 1, 2023, the director of**
55 **economic development may authorize a taxpayer to receive a tax credit against the tax**
56 **otherwise due under chapters 143 and 148, other than the taxes withheld under sections**
57 **143.191 to 143.265 in an amount equal to the greater of:**

58 **(a) Fifteen percent of the taxpayer's additional qualified research expenses; or**

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

62

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

66 **3. The director of economic development shall prescribe the manner in which the tax**
67 **credit may be applied for. The tax credit authorized by this section may be claimed by the**
68 **taxpayer to offset the tax liability imposed by chapter 143 or chapter 148 that becomes due in**
69 **the tax year during which such qualified research expenses were incurred. For tax years**
70 **ending before January 1, 2005,** where the amount of the credit exceeds the tax liability, the
71 difference between the credit and the tax liability may only be carried forward for the next
72 five succeeding taxable years or until the full credit has been claimed, whichever first occurs.
73 **For all tax years beginning on or after January 1, 2023, where the amount of the credit**
74 **exceeds the tax liability, the difference between the credit and the tax liability may only**

75 **be carried forward for the next twelve succeeding tax years or until the full credit has**
76 **been claimed, whichever occurs first.** The application for tax credits authorized by the
77 director pursuant to subsection 2 of this section shall be made no later than the end of the
78 taxpayer's tax period immediately following the tax period for which the credits are being
79 claimed.

80 4. **(1)** Certificates of tax credit issued pursuant to this section may be transferred,
81 sold or assigned by filing a notarized endorsement thereof with the department which names
82 the transferee and the amount of tax credit transferred. The director of economic
83 development may allow a taxpayer to transfer, sell or assign up to forty percent of the amount
84 of the certificates of tax credit issued to and not claimed by such taxpayer pursuant to this
85 section during any tax year commencing on or after January 1, 1996, and ending not later than
86 December 31, 1999. Such taxpayer shall file, by December 31, 2001, an application with the
87 department which names the transferee, the amount of tax credit desired to be transferred, and
88 a certification that the funds received by the applicant as a result of the transfer, sale or
89 assignment of the tax credit shall be expended within three years at the state university for the
90 sole purpose of conducting research activities agreed upon by the department, the taxpayer
91 and the state university. Failure to expend such funds in the manner prescribed pursuant to
92 this section shall cause the applicant to be subject to the provisions of section 620.017.

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

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

111 **Purchases of Missouri qualified research and development equipment are hereby**

112 specifically exempted from all state and local sales and use tax including, but not limited
113 to, sales and use tax authorized or imposed under section 32.085 and chapter 144.

114 6. The department may adopt such rules, statements of policy, procedures,
115 forms, and guidelines as may be necessary to carry out the provisions of this section.
116 Any rule or portion of a rule, as that term is defined in section 536.010, that is created
117 under the authority delegated in this section shall become effective only if it complies
118 with and is subject to all of the provisions of chapter 536 and, if applicable, section
119 536.028. This section and chapter 536 are nonseverable and if any of the powers vested
120 with the general assembly pursuant to chapter 536 to review, to delay the effective date,
121 or to disapprove and annul a rule are subsequently held unconstitutional, then the grant
122 of rulemaking authority and any rule proposed or adopted after August 28, 2022, shall
123 be invalid and void.

124 7. (1) For tax years ending before January 1, 2005, the aggregate of all tax credits
125 authorized pursuant to this section shall not exceed nine million seven hundred thousand
126 dollars in any year.

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

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

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

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

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

144 8. Under section 23.253 of the Missouri sunset act:

145 (1) The provisions of the program authorized under this section shall
146 automatically sunset December thirty-first, six years after the effective date of this
147 section;

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

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

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

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

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

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

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

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

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

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

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

32 eligible major convention event costs, and evidence of satisfaction of the conditions of
33 subsection 5 of this section.

34 3. (1) There is hereby created in the state treasury the "Major Economic Convention
35 Event in Missouri Fund", which shall consist of moneys appropriated from the general
36 revenue fund as prescribed in subsection 6 of this section and any gifts, contributions, grants,
37 or bequests received from federal, private, or other sources. The state treasurer shall be
38 custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer may
39 approve disbursements. The fund shall be a dedicated fund and, upon appropriation, moneys
40 in the fund shall be used solely for the administration of this section.

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

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

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

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

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

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

64 (3) There is sufficient evidence that:

65 (a) The event shall qualify as a major convention event under this section including,
66 but not limited to, evidence of the actual number of contracted advance hotel reservations or
67 projected out-of-state attendance numbers and actual hotel room usage from comparable past
68 events;

69 (b) A request for proposal or similar documentation demonstrates the applicant
70 eligible commission is competing for the event against non-Missouri cities;

71 (c) Without the grant, the major convention event would not be reasonably
72 anticipated to occur in Missouri; and

73 (d) The positive net fiscal impact to general revenue of the state through any and all
74 taxes attributable to the major convention event exceeds the amount of the major convention
75 grant.

76

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

80 6. (1) Upon verification that the major convention plan complies with the terms of
81 subsection 5 of this section, the director or his or her designee shall issue a certificate of
82 approval to the eligible commission stating the date on which such grant shall be disbursed
83 and the total amount of the grant, which shall be equal to the eligible major convention event
84 costs listed in the approved major convention plan. The amount of any grant shall not exceed
85 more than fifty percent of the cost of hosting the major convention event, positive net fiscal
86 impact to general revenue, or one million dollars, whichever is less.

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

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

92 7. (1) Within one hundred eighty days of the conclusion of any major convention
93 event for which a grant was disbursed under this section, the eligible commission that
94 received such grant shall provide a written report to the director detailing the final amount of
95 eligible major convention event costs incurred and actual attendance figures which certify
96 compliance with this section. If the final amount of total eligible major convention event
97 costs is less than the amount of the grant disbursed to the eligible commission under an
98 approved major convention plan, such commission shall refund to the state treasurer the
99 excess greater than fifty percent of the actual cost for deposit into the fund.

100 (2) An eligible commission shall refund the following amounts to the state treasurer
101 based on the actual attendance figures in relation to the projected total attendance for the
102 event as provided in the major convention plan:

103 (a) If the actual attendance figure is less than twenty-five percent of the projected
104 total attendance, the commission shall refund an amount equal to the full amount of the grant;

105 (b) If the actual attendance figure is equal to or less than eighty-five percent and
106 greater than or equal to twenty-five percent of the projected total attendance, the commission
107 shall keep a portion of the grant received under this section equal to the proportion of the
108 actual attendance figure to the projected attendance figure rounded to the nearest dollar and
109 refund the remaining amount;

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

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

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

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

121 (1) The program authorized under the provisions of this section shall automatically
122 sunset six years after August 28, ~~[2016]~~ **2022**; and

123 (2) This section shall terminate on September first of the year following the year in
124 which any new program authorized under this section is sunset, and the revisor of statutes
125 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
2 qualified company or qualified military project, for a proposed benefit award under the
3 provisions of this program within five business days of receipt of such request. The
4 department shall respond to a written request, by or on behalf of a qualified manufacturing
5 company, for a proposed benefit award under the provisions of this program within fifteen
6 business days of receipt of such request. Such response shall contain either a proposal of
7 benefits for the qualified company or qualified military project, or a written response refusing
8 to provide such a proposal and stating the reasons for such refusal. A qualified company or
9 qualified military project that intends to seek benefits under the program shall submit to the
10 department a notice of intent. The department shall respond within thirty days to a notice of
11 intent with an approval or a rejection, provided that the department may withhold approval or
12 provide a contingent approval until it is satisfied that proper documentation of eligibility has
13 been provided. The department shall certify or reject the qualifying company's plan outlined
14 in their notice of intent as satisfying good faith efforts made to employ, at a minimum,
15 commensurate with the percentage of minority populations in the state of Missouri, as
16 reported in the previous decennial census, the following: racial minorities, contractors who

17 are racial minorities, and contractors that, in turn, employ at a minimum racial minorities
18 commensurate with the percentage of minority populations in the state of Missouri, as
19 reported in the previous decennial census. Failure to respond on behalf of the department
20 shall result in the notice of intent being deemed approved. A qualified company receiving
21 approval for program benefits may receive additional benefits for subsequent new jobs at the
22 same facility after the full initial project period if the applicable minimum job requirements
23 are met. There shall be no limit on the number of project periods a qualified company may
24 participate in the program, and a qualified company may elect to file a notice of intent to
25 begin a new project period concurrent with an existing project period if the applicable
26 minimum job requirements are achieved, the qualified company provides the department with
27 the required annual reporting, and the qualified company is in compliance with this program
28 and any other state programs in which the qualified company is currently or has previously
29 participated. However, the qualified company shall not receive any further program benefits
30 under the original approval for any new jobs created after the date of the new notice of intent,
31 and any jobs created before the new notice of intent shall not be included as new jobs for
32 purposes of the benefit calculation for the new approval. When a qualified company has filed
33 and received approval of a notice of intent and subsequently files another notice of intent, the
34 department shall apply the definition of project facility under subdivision (24) of section
35 620.2005 to the new notice of intent as well as all previously approved notices of intent and
36 shall determine the application of the definitions of new job, new payroll, project facility base
37 employment, and project facility base payroll accordingly.

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

49 3. A qualified company or qualified military project receiving benefits under this
50 program shall provide an annual report of the number of jobs, along with minority jobs
51 created or retained, and such other information as may be required by the department to
52 document the basis for program benefits available no later than ninety days prior to the end of
53 the qualified company's or industrial development authority's tax year immediately following

54 the tax year for which the benefits provided under the program are attributed. In such annual
55 report, if the average wage is below the applicable percentage of the county average wage, the
56 qualified company or qualified military project has not maintained the employee insurance as
57 required, if the department after a review determines the qualifying company fails to satisfy
58 other aspects of their notice of intent, including failure to make good faith efforts to employ,
59 at a minimum, commensurate with the percentage of minority populations in the state of
60 Missouri, as reported in the previous decennial census, the following: racial minorities,
61 contractors who are racial minorities, and contractors that, in turn, employ at a minimum
62 racial minorities commensurate with the percentage of minority populations in the state of
63 Missouri, as reported in the previous decennial census, or if the number of jobs is below the
64 number required, the qualified company or qualified military project shall not receive tax
65 credits or retain the withholding tax for the balance of the project period. **If a statewide state
66 of emergency exists for more than sixteen months, a qualified company or industrial
67 development authority shall be entitled to a one-time suspension of program deadlines
68 equal to the number of months such statewide state of emergency existed with any
69 partial month rounded to the next whole. During such suspension, the qualified
70 company or industrial development authority shall not be entitled to retain any
71 withholding tax as calculated under subdivision (38) of section 620.2005 nor shall it earn
72 any awarded tax credit or receive any tax credit under the program for the suspension
73 period. The suspension period shall run consecutively and be available to a qualified
74 company or industrial development authority that, during the statewide state of
75 emergency, submitted notice of intent that was approved or that was in year one or a
76 subsequent year of benefits under a program agreement with the department. The
77 suspension period that runs consecutively and may be available to a qualified company
78 or industrial development authority as provided in this subsection may apply
79 retroactively. Any qualified company or industrial development authority requesting
80 a suspension pursuant to this subsection shall submit notice to the department on its
81 provided form identifying the requested start and end dates of the suspension, not to
82 exceed the maximum number of months available under this subsection. Such notice
83 shall be submitted to the department not later than the end of the twelfth month
84 following the termination of the state of emergency. No suspension period shall start
85 later than the date on which the state of emergency was terminated. The department
86 and the qualified company or the industrial development authority shall enter into a
87 program agreement or shall amend an existing program agreement, as applicable,
88 stating the deadlines following the suspension period and updating the applicable wage
89 requirements. Failure to timely file the annual report required under this section [shall] may
90 result in the forfeiture of tax credits attributable to the year for which the reporting was**

91 required and a recapture of withholding taxes retained by the qualified company or qualified
92 military project during such year.

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

104 5. Any qualified company or qualified military project approved for benefits under
105 this program shall provide to the department, upon request, any and all information and
106 records reasonably required to monitor compliance with program requirements. This
107 program shall be considered a business recruitment tax credit under subdivision (4) of
108 subsection 2 of section 135.800, and any qualified company or qualified military project
109 approved for benefits under this program shall be subject to the provisions of sections
110 135.800 to 135.830.

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

115 7. (1) The maximum amount of tax credits that may be authorized under this program
116 for any fiscal year shall be limited as follows, less the amount of any tax credits previously
117 obligated for that fiscal year under any of the tax credit programs referenced in subsection 14
118 of this section:

119 (a) For the fiscal year beginning on July 1, 2013, but ending on or before June 30,
120 2014, no more than one hundred six million dollars in tax credits may be authorized;

121 (b) For the fiscal year beginning on July 1, 2014, but ending on or before June 30,
122 2015, no more than one hundred eleven million dollars in tax credits may be authorized;

123 (c) For fiscal years beginning on or after July 1, 2015, but ending on or before June
124 30, 2020, no more than one hundred sixteen million dollars in tax credits may be authorized
125 for each fiscal year; and

126 (d) For all fiscal years beginning on or after July 1, 2020, no more than one hundred
127 six million dollars in tax credits may be authorized for each fiscal year. The provisions of this

128 paragraph shall not apply to tax credits issued to qualified companies under a notice of intent
129 filed prior to July 1, 2020.

130 (2) For all fiscal years beginning on or after July 1, 2020, in addition to the amount of
131 tax credits that may be authorized under paragraph (d) of subdivision (1) of this subsection,
132 an additional ten million dollars in tax credits may be authorized for each fiscal year for the
133 purpose of the completion of infrastructure projects directly connected with the creation or
134 retention of jobs under the provisions of sections 620.2000 to 620.2020 and an additional ten
135 million dollars in tax credits may be authorized for each fiscal year for a qualified
136 manufacturing company based on a manufacturing capital investment as set forth in section
137 620.2010.

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

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

165 meet the applicable minimum new job requirements, the qualified company or qualified
166 military project may submit a new notice of intent or the department may provide a new
167 approval for a new project of the qualified company or qualified military project at the project
168 facility or other facilities.

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

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

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

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

202 14. Notwithstanding any provision of law to the contrary, beginning August 28, 2013,
203 no new benefits shall be authorized for any project that had not received from the department
204 a proposal or approval for such benefits prior to August 28, 2013, under the development tax
205 credit program created under sections 32.100 to 32.125, the rebuilding communities tax credit
206 program created under section 135.535, the enhanced enterprise zone tax credit program
207 created under sections 135.950 to 135.973, and the Missouri quality jobs program created
208 under sections 620.1875 to 620.1890. The provisions of this subsection shall not be
209 construed to limit or impair the ability of any administering agency to authorize or issue
210 benefits for any project that had received an approval or a proposal from the department under
211 any of the programs referenced in this subsection prior to August 28, 2013, or the ability of
212 any taxpayer to redeem any such tax credits or to retain any withholding tax under an
213 approval issued prior to that date. The provisions of this subsection shall not be construed to
214 limit or in any way impair the ability of any governing authority to provide any local
215 abatement or designate a new zone under the enhanced enterprise zone program created by
216 sections 135.950 to 135.963. Notwithstanding any provision of law to the contrary, no
217 qualified company that is awarded benefits under this program shall:

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

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

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

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

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

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

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

236 (4) Documentation of the estimated net state fiscal benefit for each authorized project
237 and, to the extent available, the actual benefit realized upon completion of such project or
238 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.

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