

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend Senate Bill No. 1388, Page 1, Section Title, Lines 2-3,

2 by striking "a sales tax exemption for certain nuclear
3 facilities" and inserting in lieu thereof the following:

4 "the taxation of nuclear-related activities"; and

5 Further amend said bill and page, Section A, line 3, by
6 inserting after all of said line the following:

7 "135.2550. 1. This section shall be known and may be
8 cited as the "Missouri Nuclear Remediation Act".

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

11 (1) "Department", the Missouri department of natural
12 resources;

13 (2) "EPA designated superfund site", a site designated
14 by the Environmental Protection Agency (EPA) as a location
15 contaminated by hazardous waste and identified as a
16 candidate for cleanup because it poses a risk to human
17 health or the environment, specifically those sites where
18 nuclear or radioactive waste was stored or buried;

19 (3) "Qualified activities", includes:

20 (a) Soil remediation activities aimed at removing
21 residues from uranium ore, thorium ore, or radium;

22 (b) The construction of water treatment installations,
23 including but not limited to reverse osmosis water treatment
24 systems, designed to improve water quality and remove
25 contaminants;

26 (c) Water testing for the presence and concentration
27 of contaminants such as cesium-137, uranium, radium, or
28 thorium;

29 (d) Soil testing for the presence and concentration of
30 contaminants such as cesium-137, uranium, radium, or thorium;

31 (4) "Qualified taxpayer", an individual or business
32 entity residing within a twenty-five mile radius of an EPA
33 designated superfund site where nuclear or radioactive waste
34 was stored or buried;

35 (5) "Soil remediation", the process of removing or
36 neutralizing contaminants from soil, including residues from
37 uranium ore, thorium ore, or radium;

38 (6) "Soil testing", the analysis of soil samples to
39 detect the presence and concentration of contaminants,
40 including but not limited to cesium-137, uranium, radium, or
41 thorium;

42 (7) "Water testing", the analysis of water samples to
43 detect the presence and concentration of contaminants,
44 including but not limited to cesium-137, uranium, radium, or
45 thorium;

46 (8) "Water treatment", processes that improve the
47 quality of water for its designated end-use, including
48 reverse osmosis water treatment systems.

49 3. (1) For all tax years beginning on or after
50 January 1, 2025, a qualified taxpayer shall be eligible to
51 claim a tax credit in the amount of fifty percent of the
52 costs incurred for performing qualified activities.

53 (2) Tax credits authorized by this section shall not
54 be transferred, sold, or assigned.

55 (3) Tax credits authorized by this section shall not
56 be refundable, but may be carried forward for five
57 subsequent tax years or until the full credit is redeemed,
58 whichever occurs first.

59 4. The total amount of tax credits authorized pursuant
60 to this section shall not exceed five million dollars per
61 fiscal year.

62 5. The department may promulgate rules to implement
63 the provisions of this section. Any rule or portion of a
64 rule, as that term is defined in section 536.010, that is
65 created under the authority delegated in this section shall
66 become effective only if it complies with and is subject to
67 all of the provisions of chapter 536 and, if applicable,
68 section 536.028. This section and chapter 536 are
69 nonseverable and if any of the powers vested with the
70 general assembly pursuant to chapter 536 to review, to delay
71 the effective date, or to disapprove and annul a rule are
72 subsequently held unconstitutional, then the grant of
73 rulemaking authority and any rule proposed or adopted after
74 August 28, 2024, shall be invalid and void.

75 6. Pursuant to section 23.253 of the Missouri Sunset
76 Act:

77 (1) The program authorized pursuant to this section
78 shall automatically sunset on December 31, 2031, unless
79 reauthorized by an act of the general assembly; and

80 (2) If such program is reauthorized, the program
81 authorized pursuant to this section shall automatically
82 sunset twelve years after the effective date of the
83 reauthorization; and

84 (3) This section shall terminate on September first of
85 the calendar year immediately following the calendar year in
86 which the program authorized pursuant to this section is
87 sunset.

88 (4) The provisions of this subsection shall not be
89 construed to limit or in any way impair the department of
90 revenue's ability to redeem tax credits authorized on or
91 before the date the program authorized pursuant to this

92 section expires, or a taxpayer's ability to redeem such tax
93 credits."; and

94 Further amend the title and enacting clause accordingly.