

FIRST REGULAR SESSION
[P E R F E C T E D]
SENATE SUBSTITUTE FOR

SENATE BILL NO. 366

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR LAMPING.

Offered April 17, 2013.

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TERRY L. SPIELER, Secretary.

1711S.05P

AN ACT

To repeal sections 33.080, 144.030, 360.045, and 374.150, RSMo, and to enact in lieu thereof six new sections relating to rebuilding damaged infrastructure, with an existing penalty provision and an emergency clause.

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

Section A. Sections 33.080, 144.030, 360.045, and 374.150, RSMo, are
2 repealed and six new sections enacted in lieu thereof, to be known as sections
3 33.080, 33.295, 67.1020, 144.030, 360.045, and 374.150 to read as follows:

33.080. 1. All fees, funds and moneys from whatsoever source received
2 by any department, board, bureau, commission, institution, official or agency of
3 the state government by virtue of any law or rule or regulation made in
4 accordance with any law, excluding all funds received and disbursed by the state
5 on behalf of counties and cities, towns and villages shall, by the official
6 authorized to receive same, and at stated intervals of not more than thirty days,
7 be placed in the state treasury to the credit of the particular purpose or fund for
8 which collected, and shall be subject to appropriation by the general assembly for
9 the particular purpose or fund for which collected during the biennium in which
10 collected and appropriated. The unexpended balance remaining in all such funds
11 (except such unexpended balance as may remain in any fund authorized, collected
12 and expended by virtue of the provisions of the constitution of this state) shall at
13 the end of the biennium and after all warrants on same have been discharged and

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

14 the appropriation thereof has lapsed, be transferred and placed to the credit of
15 the [ordinary] **general** revenue fund of the state by the state treasurer. Any
16 official or any person who shall willfully fail to comply with any of the provisions
17 of this section, and any person who shall willfully violate any provision hereof,
18 shall be deemed guilty of a misdemeanor; provided, that all such money received
19 by the curators of the University of Missouri except those funds required by law
20 or by instrument granting the same to be paid into the seminary fund of the
21 state, is excepted herefrom, and in the case of other state educational institutions
22 there is excepted herefrom, gifts or trust funds from whatever source;
23 appropriations; gifts or grants from the federal government, private organizations
24 and individuals; funds for or from student activities; farm or housing activities;
25 and other funds from which the whole or some part thereof may be liable to be
26 repaid to the person contributing the same; and hospital fees. All of the above
27 excepted funds shall be reported in detail quarterly to the governor and
28 biennially to the general assembly.

29 **2. Notwithstanding any provision of law to the contrary**
30 **concerning the funds listed in subdivisions (1) to (3) of this subsection,**
31 **the amount specified for each fund listed in subdivisions (1) to (3) of**
32 **this subsection shall be transferred and placed to the credit of the**
33 **rebuild damaged infrastructure fund created in section 33.295 on July**
34 **1, 2013. The funds subject to the provisions of this subsection and the**
35 **amount of the transfer are as follows:**

36 **(1) Insurance dedicated fund established under section 374.150,**
37 **ten million dollars;**

38 **(2) Lewis and Clark discovery fund established under section**
39 **173.392, the balance in the fund on June 30, 2013;**

40 **(3) Department of revenue information fund established under**
41 **section 32.067, two hundred thousand dollars.**

42 **3. Notwithstanding any provision of law to the contrary**
43 **concerning the department of revenue information fund established in**
44 **section 32.067, two million eight hundred thousand dollars of such fund**
45 **shall be transferred and placed to the credit of the general revenue**
46 **fund of the state on July 1, 2013.**

33.295. 1. There is hereby established the "Rebuild Damaged
2 **Infrastructure Program" to provide funding for the reconstruction,**
3 **replacement, or renovation of, or repair to, any infrastructure damaged**

4 **by a presidentially declared natural disaster, including, but not limited**
5 **to, the physical components of interrelated systems providing essential**
6 **commodities and services to the public which includes transportation,**
7 **communication, sewage, water, and electric systems as well as public**
8 **elementary and secondary school buildings.**

9 **2. There is hereby created in the state treasury the "Rebuild**
10 **Damaged Infrastructure Fund", which shall consist of money**
11 **appropriated or collected under this section. Any amount to be**
12 **transferred to the fund on July 1, 2013, pursuant to subsection 2 of**
13 **section 33.080 and subsection 2 of section 360.045, in excess of fifteen**
14 **million dollars shall instead be transferred to the state general revenue**
15 **fund. The state treasurer shall be custodian of the fund and may**
16 **approve disbursements from the fund in accordance with sections**
17 **30.170 and 30.180. Upon appropriation, money in the fund shall be used**
18 **solely for the purposes of this section. Any moneys remaining in the**
19 **fund at the end of the biennium shall revert to the credit of the general**
20 **revenue fund. The state treasurer shall invest moneys in the fund in**
21 **the same manner as other funds are invested. Any interest and moneys**
22 **earned on such investments shall be credited to the fund.**

23 **3. The provisions of this section shall expire on June 30, 2014.**

67.1020. Nongovernmental agencies congressionally mandated to
2 **provide disaster relief services shall be exempt from paying a transient**
3 **guest tax imposed under this chapter and chapters 66, 92, and 94. No**
4 **such tax shall be imposed on any person where payment is being made**
5 **by such an agency.**

144.030. 1. There is hereby specifically exempted from the provisions of
2 sections 144.010 to 144.525 and from the computation of the tax levied, assessed
3 or payable pursuant to sections 144.010 to 144.525 such retail sales as may be
4 made in commerce between this state and any other state of the United States,
5 or between this state and any foreign country, and any retail sale which the state
6 of Missouri is prohibited from taxing pursuant to the Constitution or laws of the
7 United States of America, and such retail sales of tangible personal property
8 which the general assembly of the state of Missouri is prohibited from taxing or
9 further taxing by the constitution of this state.

10 **2. There are also specifically exempted from the provisions of the local**
11 **sales tax law as defined in section 32.085, section 238.235, and sections 144.010**
12 **to 144.525 and 144.600 to 144.761 and from the computation of the tax levied,**

13 assessed or payable pursuant to the local sales tax law as defined in section
14 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:

15 (1) Motor fuel or special fuel subject to an excise tax of this state, unless
16 all or part of such excise tax is refunded pursuant to section 142.824; or upon the
17 sale at retail of fuel to be consumed in manufacturing or creating gas, power,
18 steam, electrical current or in furnishing water to be sold ultimately at retail; or
19 feed for livestock or poultry; or grain to be converted into foodstuffs which are to
20 be sold ultimately in processed form at retail; or seed, limestone or fertilizer
21 which is to be used for seeding, liming or fertilizing crops which when harvested
22 will be sold at retail or will be fed to livestock or poultry to be sold ultimately in
23 processed form at retail; economic poisons registered pursuant to the provisions
24 of the Missouri pesticide registration law (sections 281.220 to 281.310) which are
25 to be used in connection with the growth or production of crops, fruit trees or
26 orchards applied before, during, or after planting, the crop of which when
27 harvested will be sold at retail or will be converted into foodstuffs which are to
28 be sold ultimately in processed form at retail;

29 (2) Materials, manufactured goods, machinery and parts which when used
30 in manufacturing, processing, compounding, mining, producing or fabricating
31 become a component part or ingredient of the new personal property resulting
32 from such manufacturing, processing, compounding, mining, producing or
33 fabricating and which new personal property is intended to be sold ultimately for
34 final use or consumption; and materials, including without limitation, gases and
35 manufactured goods, including without limitation slagging materials and
36 firebrick, which are ultimately consumed in the manufacturing process by
37 blending, reacting or interacting with or by becoming, in whole or in part,
38 component parts or ingredients of steel products intended to be sold ultimately
39 for final use or consumption;

40 (3) Materials, replacement parts and equipment purchased for use directly
41 upon, and for the repair and maintenance or manufacture of, motor vehicles,
42 watercraft, railroad rolling stock or aircraft engaged as common carriers of
43 persons or property;

44 (4) Motor vehicles registered in excess of fifty-four thousand pounds, and
45 the trailers pulled by such motor vehicles, that are actually used in the normal
46 course of business to haul property on the public highways of the state, and that
47 are capable of hauling loads commensurate with the motor vehicle's registered
48 weight; and the materials, replacement parts, and equipment purchased for use

49 directly upon, and for the repair and maintenance or manufacture of such
50 vehicles. For purposes of this subdivision "motor vehicle" and "public highway"
51 shall have the meaning as ascribed in section 390.020;

52 (5) Replacement machinery, equipment, and parts and the materials and
53 supplies solely required for the installation or construction of such replacement
54 machinery, equipment, and parts, used directly in manufacturing, mining,
55 fabricating or producing a product which is intended to be sold ultimately for
56 final use or consumption; and machinery and equipment, and the materials and
57 supplies required solely for the operation, installation or construction of such
58 machinery and equipment, purchased and used to establish new, or to replace or
59 expand existing, material recovery processing plants in this state. For the
60 purposes of this subdivision, a "material recovery processing plant" means a
61 facility that has as its primary purpose the recovery of materials into a useable
62 product or a different form which is used in producing a new product and shall
63 include a facility or equipment which are used exclusively for the collection of
64 recovered materials for delivery to a material recovery processing plant but shall
65 not include motor vehicles used on highways. For purposes of this section, the
66 terms motor vehicle and highway shall have the same meaning pursuant to
67 section 301.010. Material recovery is not the reuse of materials within a
68 manufacturing process or the use of a product previously recovered. The material
69 recovery processing plant shall qualify under the provisions of this section
70 regardless of ownership of the material being recovered;

71 (6) Machinery and equipment, and parts and the materials and supplies
72 solely required for the installation or construction of such machinery and
73 equipment, purchased and used to establish new or to expand existing
74 manufacturing, mining or fabricating plants in the state if such machinery and
75 equipment is used directly in manufacturing, mining or fabricating a product
76 which is intended to be sold ultimately for final use or consumption;

77 (7) Tangible personal property which is used exclusively in the
78 manufacturing, processing, modification or assembling of products sold to the
79 United States government or to any agency of the United States government;

80 (8) Animals or poultry used for breeding or feeding purposes, or captive
81 wildlife;

82 (9) Newsprint, ink, computers, photosensitive paper and film, toner,
83 printing plates and other machinery, equipment, replacement parts and supplies
84 used in producing newspapers published for dissemination of news to the general

85 public;

86 (10) The rentals of films, records or any type of sound or picture
87 transcriptions for public commercial display;

88 (11) Pumping machinery and equipment used to propel products delivered
89 by pipelines engaged as common carriers;

90 (12) Railroad rolling stock for use in transporting persons or property in
91 interstate commerce and motor vehicles licensed for a gross weight of twenty-four
92 thousand pounds or more or trailers used by common carriers, as defined in
93 section 390.020, in the transportation of persons or property;

94 (13) Electrical energy used in the actual primary manufacture, processing,
95 compounding, mining or producing of a product, or electrical energy used in the
96 actual secondary processing or fabricating of the product, or a material recovery
97 processing plant as defined in subdivision (5) of this subsection, in facilities
98 owned or leased by the taxpayer, if the total cost of electrical energy so used
99 exceeds ten percent of the total cost of production, either primary or secondary,
100 exclusive of the cost of electrical energy so used or if the raw materials used in
101 such processing contain at least twenty-five percent recovered materials as
102 defined in section 260.200. There shall be a rebuttable presumption that the raw
103 materials used in the primary manufacture of automobiles contain at least
104 twenty-five percent recovered materials. For purposes of this subdivision,
105 "processing" means any mode of treatment, act or series of acts performed upon
106 materials to transform and reduce them to a different state or thing, including
107 treatment necessary to maintain or preserve such processing by the producer at
108 the production facility;

109 (14) Anodes which are used or consumed in manufacturing, processing,
110 compounding, mining, producing or fabricating and which have a useful life of
111 less than one year;

112 (15) Machinery, equipment, appliances and devices purchased or leased
113 and used solely for the purpose of preventing, abating or monitoring air pollution,
114 and materials and supplies solely required for the installation, construction or
115 reconstruction of such machinery, equipment, appliances and devices;

116 (16) Machinery, equipment, appliances and devices purchased or leased
117 and used solely for the purpose of preventing, abating or monitoring water
118 pollution, and materials and supplies solely required for the installation,
119 construction or reconstruction of such machinery, equipment, appliances and
120 devices;

- 121 (17) Tangible personal property purchased by a rural water district;
- 122 (18) All amounts paid or charged for admission or participation or other
123 fees paid by or other charges to individuals in or for any place of amusement,
124 entertainment or recreation, games or athletic events, including museums, fairs,
125 zoos and planetariums, owned or operated by a municipality or other political
126 subdivision where all the proceeds derived therefrom benefit the municipality or
127 other political subdivision and do not inure to any private person, firm, or
128 corporation;
- 129 (19) All sales of insulin and prosthetic or orthopedic devices as defined on
130 January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the
131 Social Security Act of 1965, including the items specified in Section 1862(a)(12)
132 of that act, and also specifically including hearing aids and hearing aid supplies
133 and all sales of drugs which may be legally dispensed by a licensed pharmacist
134 only upon a lawful prescription of a practitioner licensed to administer those
135 items, including samples and materials used to manufacture samples which may
136 be dispensed by a practitioner authorized to dispense such samples and all sales
137 or rental of medical oxygen, home respiratory equipment and accessories, hospital
138 beds and accessories and ambulatory aids, all sales or rental of manual and
139 powered wheelchairs, stairway lifts, Braille writers, electronic Braille equipment
140 and, if purchased or rented by or on behalf of a person with one or more physical
141 or mental disabilities to enable them to function more independently, all sales or
142 rental of scooters, reading machines, electronic print enlargers and magnifiers,
143 electronic alternative and augmentative communication devices, and items used
144 solely to modify motor vehicles to permit the use of such motor vehicles by
145 individuals with disabilities or sales of over-the-counter or nonprescription drugs
146 to individuals with disabilities, and drugs required by the Food and Drug
147 Administration to meet the over-the-counter drug product labeling requirements
148 in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner
149 licensed to prescribe;
- 150 (20) All sales made by or to religious and charitable organizations and
151 institutions in their religious, charitable or educational functions and activities
152 and all sales made by or to all elementary and secondary schools operated at
153 public expense in their educational functions and activities;
- 154 (21) All sales of aircraft to common carriers for storage or for use in
155 interstate commerce and all sales made by or to not-for-profit civic, social, service
156 or fraternal organizations, including fraternal organizations which have been

157 declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the
158 1986 Internal Revenue Code, as amended, in their civic or charitable functions
159 and activities and all sales made to eleemosynary and penal institutions and
160 industries of the state, and all sales made to any private not-for-profit institution
161 of higher education not otherwise excluded pursuant to subdivision (20) of this
162 subsection or any institution of higher education supported by public funds, and
163 all sales made to a state relief agency in the exercise of relief functions and
164 activities;

165 (22) All ticket sales made by benevolent, scientific and educational
166 associations which are formed to foster, encourage, and promote progress and
167 improvement in the science of agriculture and in the raising and breeding of
168 animals, and by nonprofit summer theater organizations if such organizations are
169 exempt from federal tax pursuant to the provisions of the Internal Revenue Code
170 and all admission charges and entry fees to the Missouri state fair or any fair
171 conducted by a county agricultural and mechanical society organized and
172 operated pursuant to sections 262.290 to 262.530;

173 (23) All sales made to any private not-for-profit elementary or secondary
174 school, all sales of feed additives, medications or vaccines administered to
175 livestock or poultry in the production of food or fiber, all sales of pesticides used
176 in the production of crops, livestock or poultry for food or fiber, all sales of
177 bedding used in the production of livestock or poultry for food or fiber, all sales
178 of propane or natural gas, electricity or diesel fuel used exclusively for drying
179 agricultural crops, natural gas used in the primary manufacture or processing of
180 fuel ethanol as defined in section 142.028, natural gas, propane, and electricity
181 used by an eligible new generation cooperative or an eligible new generation
182 processing entity as defined in section 348.432, and all sales of farm machinery
183 and equipment, other than airplanes, motor vehicles and trailers, and any freight
184 charges on any exempt item. As used in this subdivision, the term "feed
185 additives" means tangible personal property which, when mixed with feed for
186 livestock or poultry, is to be used in the feeding of livestock or poultry. As used
187 in this subdivision, the term "pesticides" includes adjuvants such as crop oils,
188 surfactants, wetting agents and other assorted pesticide carriers used to improve
189 or enhance the effect of a pesticide and the foam used to mark the application of
190 pesticides and herbicides for the production of crops, livestock or poultry. As
191 used in this subdivision, the term "farm machinery and equipment" means new
192 or used farm tractors and such other new or used farm machinery and equipment

193 and repair or replacement parts thereon and any accessories for and upgrades to
194 such farm machinery and equipment, rotary mowers used exclusively for
195 agricultural purposes, and supplies and lubricants used exclusively, solely, and
196 directly for producing crops, raising and feeding livestock, fish, poultry,
197 pheasants, chukar, quail, or for producing milk for ultimate sale at retail,
198 including field drain tile, and one-half of each purchaser's purchase of diesel fuel
199 therefor which is:

200 (a) Used exclusively for agricultural purposes;

201 (b) Used on land owned or leased for the purpose of producing farm
202 products; and

203 (c) Used directly in producing farm products to be sold ultimately in
204 processed form or otherwise at retail or in producing farm products to be fed to
205 livestock or poultry to be sold ultimately in processed form at retail;

206 (24) Except as otherwise provided in section 144.032, all sales of metered
207 water service, electricity, electrical current, natural, artificial or propane gas,
208 wood, coal or home heating oil for domestic use and in any city not within a
209 county, all sales of metered or unmetered water service for domestic use:

210 (a) "Domestic use" means that portion of metered water service,
211 electricity, electrical current, natural, artificial or propane gas, wood, coal or
212 home heating oil, and in any city not within a county, metered or unmetered
213 water service, which an individual occupant of a residential premises uses for
214 nonbusiness, noncommercial or nonindustrial purposes. Utility service through
215 a single or master meter for residential apartments or condominiums, including
216 service for common areas and facilities and vacant units, shall be deemed to be
217 for domestic use. Each seller shall establish and maintain a system whereby
218 individual purchases are determined as exempt or nonexempt;

219 (b) Regulated utility sellers shall determine whether individual purchases
220 are exempt or nonexempt based upon the seller's utility service rate
221 classifications as contained in tariffs on file with and approved by the Missouri
222 public service commission. Sales and purchases made pursuant to the rate
223 classification "residential" and sales to and purchases made by or on behalf of the
224 occupants of residential apartments or condominiums through a single or master
225 meter, including service for common areas and facilities and vacant units, shall
226 be considered as sales made for domestic use and such sales shall be exempt from
227 sales tax. Sellers shall charge sales tax upon the entire amount of purchases
228 classified as nondomestic use. The seller's utility service rate classification and

229 the provision of service thereunder shall be conclusive as to whether or not the
230 utility must charge sales tax;

231 (c) Each person making domestic use purchases of services or property
232 and who uses any portion of the services or property so purchased for a
233 nondomestic use shall, by the fifteenth day of the fourth month following the year
234 of purchase, and without assessment, notice or demand, file a return and pay
235 sales tax on that portion of nondomestic purchases. Each person making
236 nondomestic purchases of services or property and who uses any portion of the
237 services or property so purchased for domestic use, and each person making
238 domestic purchases on behalf of occupants of residential apartments or
239 condominiums through a single or master meter, including service for common
240 areas and facilities and vacant units, under a nonresidential utility service rate
241 classification may, between the first day of the first month and the fifteenth day
242 of the fourth month following the year of purchase, apply for credit or refund to
243 the director of revenue and the director shall give credit or make refund for taxes
244 paid on the domestic use portion of the purchase. The person making such
245 purchases on behalf of occupants of residential apartments or condominiums shall
246 have standing to apply to the director of revenue for such credit or refund;

247 (25) All sales of handicraft items made by the seller or the seller's spouse
248 if the seller or the seller's spouse is at least sixty-five years of age, and if the total
249 gross proceeds from such sales do not constitute a majority of the annual gross
250 income of the seller;

251 (26) Excise taxes, collected on sales at retail, imposed by Sections 4041,
252 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United
253 States Code. The director of revenue shall promulgate rules pursuant to chapter
254 536 to eliminate all state and local sales taxes on such excise taxes;

255 (27) Sales of fuel consumed or used in the operation of ships, barges, or
256 waterborne vessels which are used primarily in or for the transportation of
257 property or cargo, or the conveyance of persons for hire, on navigable rivers
258 bordering on or located in part in this state, if such fuel is delivered by the seller
259 to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such
260 river;

261 (28) All sales made to an interstate compact agency created pursuant to
262 sections 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the
263 functions and activities of such agency as provided pursuant to the compact;

264 (29) Computers, computer software and computer security systems

265 purchased for use by architectural or engineering firms headquartered in this
266 state. For the purposes of this subdivision, "headquartered in this state" means
267 the office for the administrative management of at least four integrated facilities
268 operated by the taxpayer is located in the state of Missouri;

269 (30) All livestock sales when either the seller is engaged in the growing,
270 producing or feeding of such livestock, or the seller is engaged in the business of
271 buying and selling, bartering or leasing of such livestock;

272 (31) All sales of barges which are to be used primarily in the
273 transportation of property or cargo on interstate waterways;

274 (32) Electrical energy or gas, whether natural, artificial or propane, water,
275 or other utilities which are ultimately consumed in connection with the
276 manufacturing of cellular glass products or in any material recovery processing
277 plant as defined in subdivision (5) of this subsection;

278 (33) Notwithstanding other provisions of law to the contrary, all sales of
279 pesticides or herbicides used in the production of crops, aquaculture, livestock or
280 poultry;

281 (34) Tangible personal property and utilities purchased for use or
282 consumption directly or exclusively in the research and development of
283 agricultural/biotechnology and plant genomics products and prescription
284 pharmaceuticals consumed by humans or animals;

285 (35) All sales of grain bins for storage of grain for resale;

286 (36) All sales of feed which are developed for and used in the feeding of
287 pets owned by a commercial breeder when such sales are made to a commercial
288 breeder, as defined in section 273.325, and licensed pursuant to sections 273.325
289 to 273.357;

290 (37) All purchases by a contractor on behalf of an entity located in another
291 state, provided that the entity is authorized to issue a certificate of exemption for
292 purchases to a contractor under the provisions of that state's laws. For purposes
293 of this subdivision, the term "certificate of exemption" shall mean any document
294 evidencing that the entity is exempt from sales and use taxes on purchases
295 pursuant to the laws of the state in which the entity is located. Any contractor
296 making purchases on behalf of such entity shall maintain a copy of the entity's
297 exemption certificate as evidence of the exemption. If the exemption certificate
298 issued by the exempt entity to the contractor is later determined by the director
299 of revenue to be invalid for any reason and the contractor has accepted the
300 certificate in good faith, neither the contractor or the exempt entity shall be liable

301 for the payment of any taxes, interest and penalty due as the result of use of the
302 invalid exemption certificate. Materials shall be exempt from all state and local
303 sales and use taxes when purchased by a contractor for the purpose of fabricating
304 tangible personal property which is used in fulfilling a contract for the purpose
305 of constructing, repairing or remodeling facilities for the following:

306 (a) An exempt entity located in this state, if the entity is one of those
307 entities able to issue project exemption certificates in accordance with the
308 provisions of section 144.062; or

309 (b) An exempt entity located outside the state if the exempt entity is
310 authorized to issue an exemption certificate to contractors in accordance with the
311 provisions of that state's law and the applicable provisions of this section;

312 (38) All sales or other transfers of tangible personal property to a lessor
313 who leases the property under a lease of one year or longer executed or in effect
314 at the time of the sale or other transfer to an interstate compact agency created
315 pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;

316 (39) Sales of tickets to any collegiate athletic championship event that is
317 held in a facility owned or operated by a governmental authority or commission,
318 a quasi-governmental agency, a state university or college or by the state or any
319 political subdivision thereof, including a municipality, and that is played on a
320 neutral site and may reasonably be played at a site located outside the state of
321 Missouri. For purposes of this subdivision, "neutral site" means any site that is
322 not located on the campus of a conference member institution participating in the
323 event;

324 (40) All purchases by a sports complex authority created under section
325 64.920, and all sales of utilities by such authority at the authority's cost that are
326 consumed in connection with the operation of a sports complex leased to a
327 professional sports team;

328 (41) Beginning January 1, 2009, but not after January 1, 2015, materials,
329 replacement parts, and equipment purchased for use directly upon, and for the
330 modification, replacement, repair, and maintenance of aircraft, aircraft power
331 plants, and aircraft accessories;

332 (42) Sales of sporting clays, wobble, skeet, and trap targets to any
333 shooting range or similar places of business for use in the normal course of
334 business and money received by a shooting range or similar places of business
335 from patrons and held by a shooting range or similar place of business for
336 redistribution to patrons at the conclusion of a shooting event;

337 **(43) Sales made to any person where payment is being made by**
338 **a nongovernmental agency as part of a disaster relief service.**

 360.045. 1. The authority shall have the following powers together with
2 all powers incidental thereto or necessary for the performance thereof:

3 (1) To have perpetual succession as a body politic and corporate;

4 (2) To adopt bylaws for the regulation of its affairs and the conduct of its
5 business;

6 (3) To sue and be sued and to prosecute and defend, at law or in equity,
7 in any court having jurisdiction of the subject matter and of the parties;

8 (4) To have and to use a corporate seal and to alter the same at pleasure;

9 (5) To maintain an office at such place or places in the state of Missouri
10 as it may designate;

11 (6) To determine the location and construction of any facility to be
12 financed under the provisions of sections 360.010 to 360.140, and to construct,
13 reconstruct, repair, alter, improve, extend, maintain, lease, and regulate the
14 same; and to designate a participating health institution or a participating
15 educational institution, as the case may be, as its agent to determine the location
16 and construction of a facility undertaken by such participating health institution
17 or participating educational institution, as the case may be, under the provisions
18 of sections 360.010 to 360.140, to construct, reconstruct, repair, alter, improve,
19 extend, maintain, and regulate the same, and to enter into contracts for any and
20 all of such purposes including contracts for the management and operation of the
21 facility;

22 (7) To lease to a participating health institution or a participating
23 educational institution, as the case may be, the particular health or educational
24 facility or facilities, as the case may be, upon such terms and conditions as the
25 authority shall deem proper; to charge and collect rent therefor; to terminate any
26 such lease upon the failure of the lessee to comply with any of the obligations
27 thereof; to include in any such lease, if desired, provisions that the lessee thereof
28 shall have options to renew the term of the lease for such period or periods at
29 such rent as shall be determined by the authority or to purchase any or all of the
30 particular leased facility or facilities; and, upon payment of all of the
31 indebtedness incurred by the authority for the financing of the facility or
32 facilities, to convey any or all of such facility or facilities to the lessee or lessees
33 thereof. Every lease agreement between the authority and an institution must
34 contain a clause obligating the institution not to use the leased land, nor any

35 facility located thereon, for sectarian instruction or study or as a place of religious
36 worship, or in connection with any part of the program of a school or department
37 of divinity of any religious denomination; to insure that this covenant is honored,
38 each lease agreement shall allow the authority to conduct inspections, and every
39 conveyance of title to an institution shall contain a restriction against use for any
40 sectarian purpose;

41 (8) To issue its bonds, notes, or other obligations for any of its corporate
42 purposes and to refund the same, all as provided in sections 360.010 to 360.140;

43 (9) **To transfer assets of the authority to the rebuild damaged**
44 **infrastructure fund created in section 33.295;**

45 (10) To fix and revise from time to time and make and collect rates, rents,
46 fees, and charges for the use of and services furnished or to be furnished by any
47 facility or facilities or any portion thereof and to contract with any person, firm,
48 or corporation or other body, public or private, in respect thereof; except that the
49 authority shall have no jurisdiction over rates, rents, fees, and charges
50 established by a participating educational institution for its students or
51 established by a participating health institution for its patients other than to
52 require that such rates, rents, fees, and charges by such an institution be
53 sufficient to discharge the institution's obligations to the authority;

54 [(10)] (11) To establish rules and regulations for review by or on behalf
55 of the authority of the retention or employment by a participating health
56 institution or by a participating educational institution, as the case may be, of
57 consulting engineers, architects, attorneys, accountants, construction and finance
58 experts, superintendents, managers, and such other employees and agents as
59 shall be determined to be necessary in connection with any such facility or
60 facilities and for review by or on behalf of the authority of all reports, studies, or
61 other material prepared in connection with any bond issue of the authority for
62 any such facility or facilities. The costs incurred or to be incurred by a
63 participating health institution or by a participating educational institution in
64 connection with the review shall be deemed, where appropriate, an expense of
65 constructing the facility or facilities or, where appropriate, shall be deemed an
66 annual expense of operation and maintenance of the facility or facilities;

67 [(11)] (12) To receive and accept from any public agency loans or grants
68 for or in aid of the construction of a facility or facilities, or any portion thereof,
69 or for equipping the same and to receive and accept grants, gifts, or other
70 contributions from any source;

71 [(12)] **(13)** To mortgage or pledge all or any portion of any facility or
72 facilities, including any other health or educational facility or facilities conveyed
73 to the authority for such purpose and the site or sites thereof, whether then
74 owned or thereafter acquired, for the benefit of the holders of the bonds of the
75 authority issued to finance such facility or facilities or any portion thereof or
76 issued to refund or refinance outstanding indebtedness of a private health
77 institution or a private institution of higher education as permitted by sections
78 360.010 to 360.140;

79 [(13)] **(14)** To make loans to any participating health institution or
80 participating educational institution, as the case may be, for the cost of any
81 facility or facilities in accordance with an agreement between the authority and
82 such participating health institution or participating educational institution, as
83 the case may be; except that no such loan shall exceed the total cost of such
84 facility or facilities as determined by the participating health institution or
85 participating educational institution, as the case may be, and approved by the
86 authority;

87 [(14)] **(15)** To make loans to a participating health institution or
88 participating educational institution, as the case may be, to refund outstanding
89 obligations, mortgages, or advances issued, made, or given by the institution for
90 the cost of its facility or facilities, including the power to issue bonds and make
91 loans to a participating health institution or participating educational institution,
92 as the case may be, to refinance indebtedness incurred for facilities undertaken
93 and completed prior to or after September 28, 1975, whenever the authority finds
94 that the financing is in the public interest, alleviates a financial hardship upon
95 the participating health institution or participating educational institution, as the
96 case may be, and results in a lesser cost of patient care or cost of education and
97 a saving to third parties, including state or federal governments, and to others
98 who must pay for the care or education;

99 [(15)] **(16)** To inspect any and all facilities assisted by the authority in
100 any way to enforce the prohibition against sectarian or religious use at any time;
101 and

102 [(16)] **(17)** To do all things necessary and convenient to carry out the
103 purposes of sections 360.010 to 360.140.

104 **2. Notwithstanding any provision of law to the contrary,**
105 **including section 360.115, the authority shall transfer four million**
106 **dollars of the assets of the authority to the rebuild damaged**

107 infrastructure fund created in section 33.295 on July 1, 2013.

374.150. 1. All fees due the state under the provisions of the insurance laws of this state shall be paid to the director of revenue and deposited in the state treasury to the credit of the insurance dedicated fund unless otherwise provided for in subsection 2 of this section.

2. There is hereby established in the state treasury a special fund to be known as the "Insurance Dedicated Fund". The fund shall be subject to appropriation of the general assembly and shall be devoted solely to the payment of expenditures incurred by the department attributable to duties performed by the department for the regulation of the business of insurance, regulation of health maintenance organizations and the operation of the division of consumer affairs as required by law which are not paid for by another source of funds. Other provisions of law to the contrary notwithstanding, beginning on January 1, 1991, all fees charged under any provision of chapter 325, 354, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384 or 385 due the state shall be paid into this fund. The state treasurer shall invest moneys in this fund in the same manner as other state funds and any interest or earnings on such moneys shall be credited to the insurance dedicated fund. The provisions of section 33.080 notwithstanding, moneys in the fund shall not lapse, be transferred to or placed to the credit of the general revenue fund unless and then only to the extent to which the unencumbered balance at the close of the biennium year exceeds two times the total amount appropriated, paid, or transferred to the fund during such fiscal year.

3. Notwithstanding provisions of this section to the contrary, five hundred thousand dollars of the insurance dedicated fund shall annually be transferred and placed to the credit of the state general revenue fund on July first beginning with fiscal year 2014.

Section B. Because of the necessity to provide funding for the reconstruction, replacement, or renovation of, or repair to, any infrastructure damaged by a presidentially declared natural disaster, section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and section A of this act shall be in full force and effect upon its passage and approval.

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