

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 800
98TH GENERAL ASSEMBLY

4922H.04C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 1.100, 99.845, 184.815, and 447.708, RSMo, and to enact in lieu thereof five new sections relating to political subdivisions.

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

Section A. Sections 1.100, 99.845, 184.815, and 447.708, RSMo, are repealed and five
2 new sections enacted in lieu thereof, to be known as sections 1.100, 99.845, 184.815, 447.708,
3 and 620.1620, to read as follows:

1.100. 1. The population of any political subdivision of the state for the purpose of
2 representation or other matters including the ascertainment of the salary of any county officer for
3 any year or for the amount of fees he may retain or the amount he is allowed to pay for deputies
4 and assistants is determined on the basis of the last previous decennial census of the United
5 States. For the purposes of this section the effective date of the 1960 decennial census of the
6 United States is July 1, 1961, and the effective date of each succeeding decennial census of the
7 United States is July first of each tenth year after 1961; except that for the purposes of
8 ascertaining the salary of any county officer for any year or for the amount of fees he may retain
9 or the amount he is allowed to pay for deputies and assistants the effective date of the 1960
10 decennial census of the United States is January 1, 1961, and the effective date of each
11 succeeding decennial census is January first of each tenth year after 1961.

12 2. Any law which is limited in its operation to counties, cities, or other political
13 subdivisions having a specified population or a specified assessed valuation shall be deemed to
14 include all counties, cities, or political subdivisions which thereafter acquire such population or
15 assessed valuation as well as those in that category at the time the law passed. Once a city [not
16 located in a] , county, **or political subdivision** has come under the operation of such a law, a

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.

17 subsequent [loss of] **change in** population shall not remove that city, **county, or political**
18 **subdivision** from the operation of that law **regardless of when the city, county, or political**
19 **subdivision came under the operation of such law in accordance with the original intention**
20 **of the general assembly at the time the law passed.** No person whose compensation is set by
21 a statutory formula, which is based in part on a population factor, shall have his compensation
22 reduced due solely to an increase in the population factor.

99.845. 1. A municipality, either at the time a redevelopment project is approved or, in
2 the event a municipality has undertaken acts establishing a redevelopment plan and
3 redevelopment project and has designated a redevelopment area after the passage and approval
4 of sections 99.800 to 99.865 but prior to August 13, 1982, which acts are in conformance with
5 the procedures of sections 99.800 to 99.865, may adopt tax increment allocation financing by
6 passing an ordinance providing that after the total equalized assessed valuation of the taxable real
7 property in a redevelopment project exceeds the certified total initial equalized assessed
8 valuation of the taxable real property in the redevelopment project, the ad valorem taxes, and
9 payments in lieu of taxes, if any, arising from the levies upon taxable real property in such
10 redevelopment project by taxing districts and tax rates determined in the manner provided in
11 subsection 2 of section 99.855 each year after the effective date of the ordinance until
12 redevelopment costs have been paid shall be divided as follows:

13 (1) That portion of taxes, penalties and interest levied upon each taxable lot, block, tract,
14 or parcel of real property which is attributable to the initial equalized assessed value of each such
15 taxable lot, block, tract, or parcel of real property in the area selected for the redevelopment
16 project shall be allocated to and, when collected, shall be paid by the county collector to the
17 respective affected taxing districts in the manner required by law in the absence of the adoption
18 of tax increment allocation financing;

19 (2) (a) Payments in lieu of taxes attributable to the increase in the current equalized
20 assessed valuation of each taxable lot, block, tract, or parcel of real property in the area selected
21 for the redevelopment project and any applicable penalty and interest over and above the initial
22 equalized assessed value of each such unit of property in the area selected for the redevelopment
23 project shall be allocated to and, when collected, shall be paid to the municipal treasurer who
24 shall deposit such payment in lieu of taxes into a special fund called the "Special Allocation
25 Fund" of the municipality for the purpose of paying redevelopment costs and obligations incurred
26 in the payment thereof. Beginning August 28, 2014, if the voters in a taxing district vote to
27 approve an increase in such taxing district's levy rate for ad valorem tax on real property, any
28 additional revenues generated within an existing redevelopment project area that are directly
29 attributable to the newly voter-approved incremental increase in such taxing district's levy rate
30 shall not be considered payments in lieu of taxes subject to deposit into a special allocation fund

31 without the consent of such taxing district. Revenues will be considered directly attributable to
32 the newly voter-approved incremental increase to the extent that they are generated from the
33 difference between the taxing district's actual levy rate currently imposed and the maximum
34 voter-approved levy rate at the time that the redevelopment project was adopted. Payments in
35 lieu of taxes which are due and owing shall constitute a lien against the real estate of the
36 redevelopment project from which they are derived and shall be collected in the same manner
37 as the real property tax, including the assessment of penalties and interest where applicable. The
38 municipality may, in the ordinance, pledge the funds in the special allocation fund for the
39 payment of such costs and obligations and provide for the collection of payments in lieu of taxes,
40 the lien of which may be foreclosed in the same manner as a special assessment lien as provided
41 in section 88.861. No part of the current equalized assessed valuation of each lot, block, tract,
42 or parcel of property in the area selected for the redevelopment project attributable to any
43 increase above the total initial equalized assessed value of such properties shall be used in
44 calculating the general state school aid formula provided for in section 163.031 until such time
45 as all redevelopment costs have been paid as provided for in this section and section 99.850.

46 (b) Notwithstanding any provisions of this section to the contrary, for purposes of
47 determining the limitation on indebtedness of local government pursuant to Article VI, Section
48 26(b) of the Missouri Constitution, the current equalized assessed value of the property in an area
49 selected for redevelopment attributable to the increase above the total initial equalized assessed
50 valuation shall be included in the value of taxable tangible property as shown on the last
51 completed assessment for state or county purposes.

52 (c) The county assessor shall include the current assessed value of all property within
53 the taxing district in the aggregate valuation of assessed property entered upon the assessor's
54 book and verified pursuant to section 137.245, and such value shall be utilized for the purpose
55 of the debt limitation on local government pursuant to Article VI, Section 26(b) of the Missouri
56 Constitution;

57 (3) For purposes of this section, "levies upon taxable real property in such redevelopment
58 project by taxing districts" shall not include the blind pension fund tax levied under the authority
59 of Article III, Section 38(b) of the Missouri Constitution, or the merchants' and manufacturers'
60 inventory replacement tax levied under the authority of subsection 2 of Section 6 of Article X
61 of the Missouri Constitution, except in redevelopment project areas in which tax increment
62 financing has been adopted by ordinance pursuant to a plan approved by vote of the governing
63 body of the municipality taken after August 13, 1982, and before January 1, 1998.

64 2. In addition to the payments in lieu of taxes described in subdivision (2) of subsection
65 1 of this section, for redevelopment plans and projects adopted or redevelopment projects
66 approved by ordinance after July 12, 1990, and prior to August 31, 1991, fifty percent of the total

67 additional revenue from taxes, penalties and interest imposed by the municipality, or other taxing
68 districts, which are generated by economic activities within the area of the redevelopment project
69 over the amount of such taxes generated by economic activities within the area of the
70 redevelopment project in the calendar year prior to the adoption of the redevelopment project by
71 ordinance, while tax increment financing remains in effect, but excluding taxes imposed on sales
72 or charges for sleeping rooms paid by transient guests of hotels and motels, taxes levied pursuant
73 to section 70.500, licenses, fees or special assessments other than payments in lieu of taxes and
74 any penalty and interest thereon, or, effective January 1, 1998, taxes levied pursuant to section
75 94.660, for the purpose of public transportation, shall be allocated to, and paid by the local
76 political subdivision collecting officer to the treasurer or other designated financial officer of the
77 municipality, who shall deposit such funds in a separate segregated account within the special
78 allocation fund. Any provision of an agreement, contract or covenant entered into prior to July
79 12, 1990, between a municipality and any other political subdivision which provides for an
80 appropriation of other municipal revenues to the special allocation fund shall be and remain
81 enforceable.

82 3. In addition to the payments in lieu of taxes described in subdivision (2) of subsection
83 1 of this section, for redevelopment plans and projects adopted or redevelopment projects
84 approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from
85 taxes, penalties and interest which are imposed by the municipality or other taxing districts, and
86 which are generated by economic activities within the area of the redevelopment project over the
87 amount of such taxes generated by economic activities within the area of the redevelopment
88 project in the calendar year prior to the adoption of the redevelopment project by ordinance,
89 while tax increment financing remains in effect, but excluding personal property taxes, taxes
90 imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels,
91 taxes levied pursuant to section 70.500, taxes levied for the purpose of public transportation
92 pursuant to section 94.660, taxes imposed on sales pursuant to subsection 2 of section 67.1712
93 for the purpose of operating and maintaining a metropolitan park and recreation district, licenses,
94 fees or special assessments other than payments in lieu of taxes and penalties and interest
95 thereon, any sales tax imposed by a county with a charter form of government and with more
96 than six hundred thousand but fewer than seven hundred thousand inhabitants, for the purpose
97 of sports stadium improvement or levied by such county under section 238.410 for the purpose
98 of the county transit authority operating transportation facilities, or for redevelopment plans and
99 projects adopted or redevelopment projects approved by ordinance after August 28, 2013, taxes
100 imposed on sales under and pursuant to section 67.700 or 650.399 for the purpose of emergency
101 communication systems, shall be allocated to, and paid by the local political subdivision
102 collecting officer to the treasurer or other designated financial officer of the municipality, who

103 shall deposit such funds in a separate segregated account within the special allocation fund.
104 Beginning August 28, 2014, if the voters in a taxing district vote to approve an increase in such
105 taxing district's sales tax or use tax, other than the renewal of an expiring sales or use tax, any
106 additional revenues generated within an existing redevelopment project area that are directly
107 attributable to the newly voter-approved incremental increase in such taxing district's levy rate
108 shall not be considered economic activity taxes subject to deposit into a special allocation fund
109 without the consent of such taxing district.

110 4. Beginning January 1, 1998, for redevelopment plans and projects adopted or
111 redevelopment projects approved by ordinance and which have complied with subsections 4 to
112 12 of this section, in addition to the payments in lieu of taxes and economic activity taxes
113 described in subsections 1, 2 and 3 of this section, up to fifty percent of the new state revenues,
114 as defined in subsection 8 of this section, estimated for the businesses within the project area and
115 identified by the municipality in the application required by subsection 10 of this section, over
116 and above the amount of such taxes reported by businesses within the project area as identified
117 by the municipality in their application prior to the approval of the redevelopment project by
118 ordinance, while tax increment financing remains in effect, may be available for appropriation
119 by the general assembly as provided in subsection 10 of this section to the department of
120 economic development supplemental tax increment financing fund, from the general revenue
121 fund, for distribution to the treasurer or other designated financial officer of the municipality
122 with approved plans or projects.

123 5. The treasurer or other designated financial officer of the municipality with approved
124 plans or projects shall deposit such funds in a separate segregated account within the special
125 allocation fund established [pursuant to] **under** section 99.805.

126 6. No transfer from the general revenue fund to the Missouri supplemental tax increment
127 financing fund shall be made unless an appropriation is made from the general revenue fund for
128 that purpose. No municipality shall commit any state revenues prior to an appropriation being
129 made for that project. For all redevelopment plans or projects adopted or approved after
130 December 23, 1997, appropriations from the new state revenues shall not be distributed from the
131 Missouri supplemental tax increment financing fund into the special allocation fund unless the
132 municipality's redevelopment plan ensures that one hundred percent of payments in lieu of taxes
133 and fifty percent of economic activity taxes generated by the project shall be used for eligible
134 redevelopment project costs while tax increment financing remains in effect. This account shall
135 be separate from the account into which payments in lieu of taxes are deposited, and separate
136 from the account into which economic activity taxes are deposited.

137 7. In order for the redevelopment plan or project to be eligible to receive the revenue
138 described in subsection 4 of this section, the municipality shall comply with the requirements of

139 subsection 10 of this section prior to the time the project or plan is adopted or approved by
140 ordinance. The director of the department of economic development and the commissioner of
141 the office of administration may waive the requirement that the municipality's application be
142 submitted prior to the redevelopment plan's or project's adoption or the redevelopment plan's or
143 project's approval by ordinance.

144 8. For purposes of this section, "new state revenues" means:

145 (1) The incremental increase in the general revenue portion of state sales tax revenues
146 received pursuant to section 144.020, excluding sales taxes that are constitutionally dedicated,
147 taxes deposited to the school district trust fund in accordance with section 144.701, sales and use
148 taxes on motor vehicles, trailers, boats and outboard motors and future sales taxes earmarked by
149 law. In no event shall the incremental increase include any amounts attributable to retail sales
150 unless the municipality or authority has proven to the Missouri development finance board and
151 the department of economic development and such entities have made a finding that the sales
152 tax increment attributable to retail sales is from new sources which did not exist in the state
153 during the baseline year. The incremental increase in the general revenue portion of state sales
154 tax revenues for an existing or relocated facility shall be the amount that current state sales tax
155 revenue exceeds the state sales tax revenue in the base year as stated in the redevelopment plan
156 as provided in subsection 10 of this section; or

157 (2) The state income tax withheld on behalf of new employees by the employer pursuant
158 to section 143.221 at the business located within the project as identified by the municipality.
159 The state income tax withholding allowed by this section shall be the municipality's estimate of
160 the amount of state income tax withheld by the employer within the redevelopment area for new
161 employees who fill new jobs directly created by the tax increment financing project.

162 9. Subsection 4 of this section shall apply only to the following:

163 (1) Blighted areas located in enterprise zones, pursuant to sections 135.200 to 135.256,
164 blighted areas located in federal empowerment zones, or to blighted areas located in central
165 business districts or urban core areas of cities which districts or urban core areas at the time of
166 approval of the project by ordinance, provided that the enterprise zones, federal empowerment
167 zones or blighted areas contained one or more buildings at least fifty years old; and

168 (a) Suffered from generally declining population or property taxes over the twenty-year
169 period immediately preceding the area's designation as a project area by ordinance; or

170 (b) Was a historic hotel located in a county of the first classification without a charter
171 form of government with a population according to the most recent federal decennial census in
172 excess of one hundred fifty thousand and containing a portion of a city with a population
173 according to the most recent federal decennial census in excess of three hundred fifty thousand;

174 (2) Blighted areas consisting solely of the site of a former automobile manufacturing
175 plant located in any county with a charter form of government and with more than nine hundred
176 fifty thousand inhabitants. For the purposes of this section, "former automobile manufacturing
177 plant" means a redevelopment area containing a minimum of one hundred acres, and such
178 redevelopment area was previously used primarily for the manufacture of automobiles but ceased
179 such manufacturing after the 2007 calendar year; [or]

180 (3) Blighted areas consisting solely of the site of a former insurance company national
181 service center containing a minimum of one hundred acres located in any county with a charter
182 form of government and with more than nine hundred fifty thousand inhabitants; or

183 **(4) Blighted areas consisting solely of property formerly included in an airport**
184 **noise mitigation program located within three contiguous municipalities in any county with**
185 **a charter form of government and with more than nine hundred fifty thousand**
186 **inhabitants. For the purposes of this section, "formerly included in an airport noise**
187 **mitigation program" means a redevelopment area containing at least five hundred fifty**
188 **acres purchased for noise abatement or runway expansion at an international airport.**

189 10. The initial appropriation of up to fifty percent of the new state revenues authorized
190 pursuant to subsection 4 of this section shall not be made to or distributed by the department of
191 economic development to a municipality until all of the following conditions have been satisfied:

192 (1) The director of the department of economic development or his or her designee and
193 the commissioner of the office of administration or his or her designee have approved a tax
194 increment financing application made by the municipality for the appropriation of the new state
195 revenues. The municipality shall include in the application the following items in addition to the
196 items in section 99.810:

197 (a) The tax increment financing district or redevelopment area, including the businesses
198 identified within the redevelopment area;

199 (b) The base year of state sales tax revenues or the base year of state income tax withheld
200 on behalf of existing employees, reported by existing businesses within the project area prior to
201 approval of the redevelopment project;

202 (c) The estimate of the incremental increase in the general revenue portion of state sales
203 tax revenue or the estimate for the state income tax withheld by the employer on behalf of new
204 employees expected to fill new jobs created within the redevelopment area after redevelopment;

205 (d) The official statement of any bond issue pursuant to this subsection after December
206 23, 1997;

207 (e) An affidavit that is signed by the developer or developers attesting that the provisions
208 of subdivision (1) of subsection 1 of section 99.810 have been met and specifying that the

209 redevelopment area would not be reasonably anticipated to be developed without the
210 appropriation of the new state revenues;

211 (f) The cost-benefit analysis required by section 99.810 includes a study of the fiscal
212 impact on the state of Missouri;

213 (g) The statement of election between the use of the incremental increase of the general
214 revenue portion of the state sales tax revenues or the state income tax withheld by employers on
215 behalf of new employees who fill new jobs created in the redevelopment area;

216 (h) The name, street and mailing address, and phone number of the mayor or chief
217 executive officer of the municipality;

218 (i) The street address of the development site;

219 (j) The three-digit North American Industry Classification System number or numbers
220 characterizing the development project;

221 (k) The estimated development project costs;

222 (l) The anticipated sources of funds to pay such development project costs;

223 (m) Evidence of the commitments to finance such development project costs;

224 (n) The anticipated type and term of the sources of funds to pay such development
225 project costs;

226 (o) The anticipated type and terms of the obligations to be issued;

227 (p) The most recent equalized assessed valuation of the property within the development
228 project area;

229 (q) An estimate as to the equalized assessed valuation after the development project area
230 is developed in accordance with a development plan;

231 (r) The general land uses to apply in the development area;

232 (s) The total number of individuals employed in the development area, broken down by
233 full-time, part-time, and temporary positions;

234 (t) The total number of full-time equivalent positions in the development area;

235 (u) The current gross wages, state income tax withholdings, and federal income tax
236 withholdings for individuals employed in the development area;

237 (v) The total number of individuals employed in this state by the corporate parent of any
238 business benefitting from public expenditures in the development area, and all subsidiaries
239 thereof, as of December thirty-first of the prior fiscal year, broken down by full-time, part-time,
240 and temporary positions;

241 (w) The number of new jobs to be created by any business benefitting from public
242 expenditures in the development area, broken down by full-time, part-time, and temporary
243 positions;

- 244 (x) The average hourly wage to be paid to all current and new employees at the project
245 site, broken down by full-time, part-time, and temporary positions;
- 246 (y) For project sites located in a metropolitan statistical area, as defined by the federal
247 Office of Management and Budget, the average hourly wage paid to nonmanagerial employees
248 in this state for the industries involved at the project, as established by the United States Bureau
249 of Labor Statistics;
- 250 (z) For project sites located outside of metropolitan statistical areas, the average weekly
251 wage paid to nonmanagerial employees in the county for industries involved at the project, as
252 established by the United States Department of Commerce;
- 253 (aa) A list of other community and economic benefits to result from the project;
- 254 (bb) A list of all development subsidies that any business benefitting from public
255 expenditures in the development area has previously received for the project, and the name of
256 any other granting body from which such subsidies are sought;
- 257 (cc) A list of all other public investments made or to be made by this state or units of
258 local government to support infrastructure or other needs generated by the project for which the
259 funding pursuant to this section is being sought;
- 260 (dd) A statement as to whether the development project may reduce employment at any
261 other site, within or without the state, resulting from automation, merger, acquisition, corporate
262 restructuring, relocation, or other business activity;
- 263 (ee) A statement as to whether or not the project involves the relocation of work from
264 another address and if so, the number of jobs to be relocated and the address from which they
265 are to be relocated;
- 266 (ff) A list of competing businesses in the county containing the development area and
267 in each contiguous county;
- 268 (gg) A market study for the development area;
- 269 (hh) A certification by the chief officer of the applicant as to the accuracy of the
270 development plan;
- 271 (2) The methodologies used in the application for determining the base year and
272 determining the estimate of the incremental increase in the general revenue portion of the state
273 sales tax revenues or the state income tax withheld by employers on behalf of new employees
274 who fill new jobs created in the redevelopment area shall be approved by the director of the
275 department of economic development or his or her designee and the commissioner of the office
276 of administration or his or her designee. Upon approval of the application, the director of the
277 department of economic development or his or her designee and the commissioner of the office
278 of administration or his or her designee shall issue a certificate of approval. The department of
279 economic development may request the appropriation following application approval;

280 (3) The appropriation shall be either a portion of the estimate of the incremental increase
281 in the general revenue portion of state sales tax revenues in the redevelopment area or a portion
282 of the estimate of the state income tax withheld by the employer on behalf of new employees
283 who fill new jobs created in the redevelopment area as indicated in the municipality's application,
284 approved by the director of the department of economic development or his or her designee and
285 the commissioner of the office of administration or his or her designee. At no time shall the
286 annual amount of the new state revenues approved for disbursements from the Missouri
287 supplemental tax increment financing fund exceed thirty-two million dollars; provided, however,
288 that such thirty-two million dollar cap shall not apply to redevelopment plans or projects initially
289 listed by name in the applicable appropriations bill after August 28, [2015] **2016**, which involve
290 [either]:

291 (a) A former automobile manufacturing plant; [or]

292 (b) The retention of a federal employer employing over two thousand geospatial
293 intelligence jobs; or

294 **(c) Property formerly included in an airport noise mitigation program.**

295

296 At no time shall the annual amount of the new state revenues for disbursements from the
297 Missouri supplemental tax increment financing fund for redevelopment plans and projects
298 eligible under the provisions of paragraph (a) of this subdivision exceed four million dollars in
299 the aggregate. At no time shall the annual amount of the new state revenues for disbursements
300 from the Missouri supplemental tax increment financing fund for redevelopment plans and
301 projects eligible under the provisions of paragraph (b) of this subdivision exceed twelve million
302 dollars in the aggregate. **At no time shall the annual amount of the new state revenues for**
303 **disbursements from the Missouri supplemental tax increment financing fund for**
304 **redevelopment plans and projects eligible under the provisions of paragraph (c) of this**
305 **subdivision exceed four million dollars in the aggregate.** To the extent a redevelopment plan
306 or project independently meets the eligibility criteria set forth in both paragraphs (a) and (b) **or**
307 **in both paragraphs (b) and (c)** of this subdivision, then at no such time shall the annual amount
308 of new state revenues for disbursements from the Missouri supplemental tax increment financing
309 fund for such eligible redevelopment plan or project exceed twelve million dollars in the
310 aggregate. **To the extent a redevelopment plan or project independently meets the eligibility**
311 **criteria set forth in both paragraphs (a) and (c) of this subdivision, then at no such time**
312 **shall the annual amount of new state revenues for disbursements from the Missouri**
313 **supplemental tax increment financing fund for such eligible redevelopment plan or project**
314 **exceed four million dollars in the aggregate;**

315 (4) Redevelopment plans and projects receiving new state revenues shall have a duration
316 of up to fifteen years, unless prior approval for a longer term is given by the director of the
317 department of economic development or his or her designee and the commissioner of the office
318 of administration or his or her designee; except that, in no case shall the duration exceed twenty-
319 three years.

320 11. In addition to the areas authorized in subsection 9 of this section, the funding
321 authorized pursuant to subsection 4 of this section shall also be available in a federally approved
322 levee district, where construction of a levee begins after December 23, 1997, and which is
323 contained within a county of the first classification without a charter form of government with
324 a population between fifty thousand and one hundred thousand inhabitants which contains all
325 or part of a city with a population in excess of four hundred thousand or more inhabitants.

326 12. There is hereby established within the state treasury a special fund to be known as
327 the "Missouri Supplemental Tax Increment Financing Fund", to be administered by the
328 department of economic development. The department shall annually distribute from the
329 Missouri supplemental tax increment financing fund the amount of the new state revenues as
330 appropriated as provided in the provisions of subsection 4 of this section if and only if the
331 conditions of subsection 10 of this section are met. The fund shall also consist of any gifts,
332 contributions, grants or bequests received from federal, private or other sources. Moneys in the
333 Missouri supplemental tax increment financing fund shall be disbursed per project pursuant to
334 state appropriations.

335 13. Redevelopment project costs may include, at the prerogative of the state, the portion
336 of salaries and expenses of the department of economic development and the department of
337 revenue reasonably allocable to each redevelopment project approved for disbursements from
338 the Missouri supplemental tax increment financing fund for the ongoing administrative functions
339 associated with such redevelopment project. Such amounts shall be recovered from new state
340 revenues deposited into the Missouri supplemental tax increment financing fund created under
341 this section.

342 14. For redevelopment plans or projects approved by ordinance that result in net new
343 jobs from the relocation of a national headquarters from another state to the area of the
344 redevelopment project, the economic activity taxes and new state tax revenues shall not be based
345 on a calculation of the incremental increase in taxes as compared to the base year or prior
346 calendar year for such redevelopment project, rather the incremental increase shall be the amount
347 of total taxes generated from the net new jobs brought in by the national headquarters from
348 another state. In no event shall this subsection be construed to allow a redevelopment project
349 to receive an appropriation in excess of up to fifty percent of the new state revenues.

184.815. 1. Whenever the creation of a district is desired, the owners of real property who own at least two-thirds of the real property within the proposed district may file a petition requesting the creation of a district. The petition shall be filed in the circuit court of the county in which the proposed district is located. Any petition to create a museum and cultural district pursuant to the provisions of sections 184.800 to 184.880 shall be filed within [five] **ten** years after the Presidential declaration establishing the disaster area.

2. The proposed district area may contain one or more parcels of real property, which may or may not be contiguous and may further include any portion of one or more municipalities.

3. The petition shall set forth:

(1) The name and address of each owner of real property located within the proposed district;

(2) A specific description of the proposed district boundaries including a map illustrating such boundaries;

(3) A general description of the purpose or purposes for which the district is being formed, including a description of the proposed museum or museums and cultural asset or cultural assets and a general plan for operation of each museum and each cultural asset within the district; and

(4) The name of the proposed district.

4. In the event any owner of real property within the proposed district who is named in the petition shall not join in the petition or file an entry of appearance and waiver of service of process in the case, a copy of the petition shall be served upon said owner in the manner provided by supreme court rule for the service of petitions generally. Any objections to the petition shall be raised by answer within the time provided by supreme court rule for the filing of an answer to a petition.

447.708. 1. For eligible projects, the director of the department of economic development, with notice to the directors of the departments of natural resources and revenue, and subject to the other provisions of sections 447.700 to 447.718, may not create a new enterprise zone but may decide that a prospective operator of a facility being remedied and renovated pursuant to sections 447.700 to 447.718 may receive the tax credits and exemptions pursuant to sections 135.100 to 135.150 and sections 135.200 to 135.257. The tax credits allowed pursuant to this subsection shall be used to offset the tax imposed by chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or the tax otherwise imposed by chapter 147, or the tax otherwise imposed by chapter 148. For purposes of this subsection:

(1) For receipt of the ad valorem tax abatement pursuant to section 135.215, the eligible project must create at least ten new jobs or retain businesses which supply at least twenty-five

12 existing jobs. The city, or county if the eligible project is not located in a city, must provide ad
13 valorem tax abatement of at least fifty percent for a period not less than ten years and not more
14 than twenty-five years;

15 (2) For receipt of the income tax exemption pursuant to section 135.220 and tax credit
16 for new or expanded business facilities pursuant to sections 135.100 to 135.150, and 135.225,
17 the eligible project must create at least ten new jobs or retain businesses which supply at least
18 twenty-five existing jobs, or combination thereof. For purposes of sections 447.700 to 447.718,
19 the tax credits described in section 135.225 are modified as follows: the tax credit shall be four
20 hundred dollars per employee per year, an additional four hundred dollars per year for each
21 employee exceeding the minimum employment thresholds of ten and twenty-five jobs for new
22 and existing businesses, respectively, an additional four hundred dollars per year for each person
23 who is a person difficult to employ as defined by section 135.240, and investment tax credits at
24 the same amounts and levels as provided in subdivision (4) of subsection 1 of section 135.225;

25 (3) For eligibility to receive the income tax refund pursuant to section 135.245, the
26 eligible project must create at least ten new jobs or retain businesses which supply at least
27 twenty-five existing jobs, or combination thereof, and otherwise comply with the provisions of
28 section 135.245 for application and use of the refund and the eligibility requirements of this
29 section;

30 (4) The eligible project operates in compliance with applicable environmental laws and
31 regulations, including permitting and registration requirements, of this state as well as the federal
32 and local requirements;

33 (5) The eligible project operator shall file such reports as may be required by the director
34 of economic development or the director's designee;

35 (6) The taxpayer may claim the state tax credits authorized by this subsection and the
36 state income exemption for a period not in excess of ten consecutive tax years. For the purpose
37 of this section, "taxpayer" means an individual proprietorship, partnership or corporation
38 described in section 143.441 or 143.471 who operates an eligible project. The director shall
39 determine the number of years the taxpayer may claim the state tax credits and the state income
40 exemption based on the projected net state economic benefits attributed to the eligible project;

41 (7) For the purpose of meeting the new job requirement prescribed in subdivisions (1),
42 (2) and (3) of this subsection, it shall be required that at least ten new jobs be created and
43 maintained during the taxpayer's tax period for which the credits are earned, in the case of an
44 eligible project that does not replace a similar facility in Missouri. "New job" means a person
45 who was not previously employed by the taxpayer or related taxpayer within the twelve-month
46 period immediately preceding the time the person was employed by that taxpayer to work at, or
47 in connection with, the eligible project on a full-time basis. "Full-time basis" means the

48 employee works an average of at least thirty-five hours per week during the taxpayer's tax period
49 for which the tax credits are earned. For the purposes of this section, related taxpayer has the
50 same meaning as defined in subdivision (9) of section 135.100;

51 (8) For the purpose of meeting the existing job retention requirement, if the eligible
52 project replaces a similar facility that closed elsewhere in Missouri prior to the end of the
53 taxpayer's tax period in which the tax credits are earned, it shall be required that at least
54 twenty-five existing jobs be retained at, and in connection with the eligible project, on a full-time
55 basis during the taxpayer's tax period for which the credits are earned. "Retained job" means a
56 person who was previously employed by the taxpayer or related taxpayer, at a facility similar to
57 the eligible project that closed elsewhere in Missouri prior to the end of the taxpayer's tax period
58 in which the tax credits are earned, within the tax period immediately preceding the time the
59 person was employed by the taxpayer to work at, or in connection with, the eligible project on
60 a full-time basis. "Full-time basis" means the employee works an average of at least thirty-five
61 hours per week during the taxpayer's tax period for which the tax credits are earned;

62 (9) In the case where an eligible project replaces a similar facility that closed elsewhere
63 in Missouri prior to the end of the taxpayer's tax period in which the tax credits are earned, the
64 owner and operator of the eligible project shall provide the director with a written statement
65 explaining the reason for discontinuing operations at the closed facility. The statement shall
66 include a comparison of the activities performed at the closed facility prior to the date the facility
67 ceased operating, to the activities performed at the eligible project, and a detailed account
68 describing the need and rationale for relocating to the eligible project. If the director finds the
69 relocation to the eligible project significantly impaired the economic stability of the area in
70 which the closed facility was located, and that such move was detrimental to the overall
71 economic development efforts of the state, the director may deny the taxpayer's request to claim
72 tax benefits;

73 (10) Notwithstanding any provision of law to the contrary, for the purpose of this
74 section, the number of new jobs created and maintained, the number of existing jobs retained,
75 and the value of new qualified investment used at the eligible project during any tax year shall
76 be determined by dividing by twelve, in the case of jobs, the sum of the number of individuals
77 employed at the eligible project, or in the case of new qualified investment, the value of new
78 qualified investment used at the eligible project, on the last business day of each full calendar
79 month of the tax year. If the eligible project is in operation for less than the entire tax year, the
80 number of new jobs created and maintained, the number of existing jobs retained, and the value
81 of new qualified investment created at the eligible project during any tax year shall be
82 determined by dividing the sum of the number of individuals employed at the eligible project,
83 or in the case of new qualified investment, the value of new qualified investment used at the

84 eligible project, on the last business day of each full calendar month during the portion of the tax
85 year during which the eligible project was in operation, by the number of full calendar months
86 during such period;

87 (11) For the purpose of this section, "new qualified investment" means new business
88 facility investment as defined and as determined in subdivision (7) of section 135.100 which is
89 used at and in connection with the eligible project. "New qualified investment" shall not include
90 small tools, supplies and inventory. "Small tools" means tools that are portable and can be hand
91 held.

92 2. The determination of the director of economic development pursuant to subsection
93 1 of this section shall not affect requirements for the prospective purchaser to obtain the approval
94 of the granting of real property tax abatement by the municipal or county government where the
95 eligible project is located.

96 3. (1) The director of the department of economic development, with the approval of
97 the director of the department of natural resources, may, in addition to the tax credits allowed
98 in subsection 1 of this section, grant a remediation tax credit to the applicant for up to one
99 hundred percent of the costs of materials, supplies, equipment, labor, professional engineering,
100 consulting and architectural fees, permitting fees and expenses, demolition, asbestos abatement,
101 and direct utility charges for performing the voluntary remediation activities for the preexisting
102 hazardous substance contamination and releases, including, but not limited to, the costs of
103 performing operation and maintenance of the remediation equipment at the property beyond the
104 year in which the systems and equipment are built and installed at the eligible project and the
105 costs of performing the voluntary remediation activities over a period not in excess of four tax
106 years following the taxpayer's tax year in which the system and equipment were first put into use
107 at the eligible project, provided the remediation activities are the subject of a plan submitted to,
108 and approved by, the director of natural resources pursuant to sections 260.565 to 260.575. The
109 tax credit may also include up to one hundred percent of the costs of demolition that are not
110 directly part of the remediation activities, provided that the demolition is on the property where
111 the voluntary remediation activities are occurring, the demolition is necessary to accomplish the
112 planned use of the facility where the remediation activities are occurring, and the demolition is
113 part of a redevelopment plan approved by the municipal or county government and the
114 department of economic development. The demolition may occur on an adjacent property if the
115 project is located in a municipality which has a population less than twenty thousand and the
116 above conditions are otherwise met. The adjacent property shall independently qualify as
117 abandoned or underutilized. The amount of the credit available for demolition not associated
118 with remediation cannot exceed the total amount of credits approved for remediation including
119 demolition required for remediation.

120 (2) The amount of remediation tax credits issued shall be limited to the least amount
121 necessary to cause the project to occur, as determined by the director of the department of
122 economic development.

123 (3) The director may, with the approval of the director of natural resources, extend the
124 tax credits allowed for performing voluntary remediation maintenance activities, in increments
125 of three-year periods, not to exceed five consecutive three-year periods. The tax credits allowed
126 in this subsection shall be used to offset the tax imposed by chapter 143, excluding withholding
127 tax imposed by sections 143.191 to 143.265, or the tax otherwise imposed by chapter 147, or the
128 tax otherwise imposed by chapter 148. The remediation tax credit may be taken in the same tax
129 year in which the tax credits are received or may be taken over a period not to exceed twenty
130 years.

131 (4) The project facility shall be projected to create at least ten new jobs or at least
132 twenty-five retained jobs, or a combination thereof, as determined by the department of
133 economic development, to be eligible for tax credits pursuant to this section.

134 (5) No more than seventy-five percent of earned remediation tax credits may be issued
135 when the remediation costs were paid, and the remaining percentage may be issued when the
136 department of natural resources issues a letter of completion letter or covenant not to sue
137 following completion of the voluntary remediation activities. It shall not include any costs
138 associated with ongoing operational environmental compliance of the facility or remediation
139 costs arising out of spills, leaks, or other releases arising out of the ongoing business operations
140 of the facility. In the event the department of natural resources issues a letter of completion for
141 a portion of a property, an impacted media such as soil or groundwater, or for a site or a portion
142 of a site improvement, a prorated amount of the remaining percentage may be released based on
143 the percentage of the total site receiving a letter of completion.

144 4. In the exercise of the sound discretion of the director of the department of economic
145 development or the director's designee, the tax credits and exemptions described in this section
146 may be terminated, suspended or revoked, if the eligible project fails to continue to meet the
147 conditions set forth in this section. In making such a determination, the director shall consider
148 the severity of the condition violation, actions taken to correct the violation, the frequency of any
149 condition violations and whether the actions exhibit a pattern of conduct by the eligible facility
150 owner and operator. The director shall also consider changes in general economic conditions and
151 the recommendation of the director of the department of natural resources, or his or her designee,
152 concerning the severity, scope, nature, frequency and extent of any violations of the
153 environmental compliance conditions. The taxpayer or person claiming the tax credits or
154 exemptions may appeal the decision regarding termination, suspension or revocation of any tax
155 credit or exemption in accordance with the procedures outlined in subsections 4 [to 6] **and 5** of

156 section 135.250. The director of the department of economic development shall notify the
157 directors of the departments of natural resources and revenue of the termination, suspension or
158 revocation of any tax credits as determined in this section or pursuant to the provisions of section
159 447.716.

160 5. Notwithstanding any provision of law to the contrary, no taxpayer shall earn the tax
161 credits, exemptions or refund otherwise allowed in subdivisions (2), (3) and (4) of subsection
162 1 of this section and the tax credits otherwise allowed in section 135.110, or the tax credits,
163 exemptions and refund otherwise allowed in sections 135.215, 135.220, 135.225 and 135.245,
164 respectively, for the same facility for the same tax period.

165 6. The total amount of the tax credits allowed in subsection 1 of this section may not
166 exceed the greater of:

167 (1) That portion of the taxpayer's income attributed to the eligible project; or

168 (2) One hundred percent of the total business' income tax if the eligible facility does not
169 replace a similar facility that closed elsewhere in Missouri prior to the end of the taxpayer's tax
170 period in which the tax credits are earned, and further provided the taxpayer does not operate any
171 other facilities besides the eligible project in Missouri; fifty percent of the total business' income
172 tax if the eligible facility replaces a similar facility that closed elsewhere in Missouri prior to the
173 end of the taxpayer's tax period in which the credits are earned, and further provided the taxpayer
174 does not operate any other facilities besides the eligible project in Missouri; or twenty-five
175 percent of the total business income if the taxpayer operates, in addition to the eligible facility,
176 any other facilities in Missouri. In no case shall a taxpayer operating more than one eligible
177 project in Missouri be allowed to offset more than twenty-five percent of the taxpayer's business
178 income in any tax period. That portion of the taxpayer's income attributed to the eligible project
179 as referenced in subdivision (1) of this subsection, for which the credits allowed in sections
180 135.110 and 135.225 and subsection 3 of this section, may apply, shall be determined in the same
181 manner as prescribed in subdivision (6) of section 135.100. That portion of the taxpayer's
182 franchise tax attributed to the eligible project for which the remediation tax credit may offset,
183 shall be determined in the same manner as prescribed in paragraph (a) of subdivision (6) of
184 section 135.100.

185 7. Taxpayers claiming the state tax benefits allowed in subdivisions (2) and (3) of
186 subsection 1 of this section shall be required to file all applicable tax credit applications, forms
187 and schedules prescribed by the director during the taxpayer's tax period immediately after the
188 tax period in which the eligible project was first put into use. Otherwise, the taxpayer's right to
189 claim such state tax benefits shall be forfeited. Unused business facility and enterprise zone tax
190 credits shall not be carried forward but shall be initially claimed for the tax period during which

191 the eligible project was first capable of being used, and during any applicable subsequent tax
192 periods.

193 8. Taxpayers claiming the remediation tax credit allowed in subsection 3 of this section
194 shall be required to file all applicable tax credit applications, forms and schedules prescribed by
195 the director during the taxpayer's tax period immediately after the tax period in which the eligible
196 project was first put into use, or during the taxpayer's tax period immediately after the tax period
197 in which the voluntary remediation activities were performed.

198 9. The recipient of remediation tax credits, for the purpose of this subsection referred to
199 as assignor, may assign, sell or transfer, in whole or in part, the remediation tax credit allowed
200 in subsection 3 of this section to any other person, for the purpose of this subsection referred to
201 as assignee. To perfect the transfer, the assignor shall provide written notice to the director of
202 the assignor's intent to transfer the tax credits to the assignee, the date the transfer is effective,
203 the assignee's name, address and the assignee's tax period and the amount of tax credits to be
204 transferred. The number of tax periods during which the assignee may subsequently claim the
205 tax credits shall not exceed twenty tax periods, less the number of tax periods the assignor
206 previously claimed the credits before the transfer occurred.

207 10. In the case where an operator and assignor of an eligible project has been certified
208 to claim state tax benefits allowed in subdivisions (2) and (3) of subsection 1 of this section, and
209 sells or otherwise transfers title of the eligible project to another taxpayer or assignee who
210 continues the same or substantially similar operations at the eligible project, the director shall
211 allow the assignee to claim the credits for a period of time to be determined by the director;
212 except that, the total number of tax periods the tax credits may be earned by the assignor and the
213 assignee shall not exceed ten. To perfect the transfer, the assignor shall provide written notice
214 to the director of the assignor's intent to transfer the tax credits to the assignee, the date the
215 transfer is effective, the assignee's name, address, and the assignee's tax period, and the amount
216 of tax credits to be transferred.

217 11. For the purpose of the state tax benefits described in this section, in the case of a
218 corporation described in section 143.471 or partnership, in computing Missouri's tax liability,
219 such state benefits shall be allowed to the following:

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

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

224 **12. Notwithstanding any provision of law to the contrary, in any county of the first**
225 **classification that has a charter form of government and that has a population of over nine**
226 **hundred thousand inhabitants, all demolition costs incurred during the redevelopment of**

227 any former automobile manufacturing plant shall be allowable costs eligible for tax credits
228 under sections 447.700 to 447.718 so long as the redevelopment of such former automobile
229 manufacturing plant shall be projected to create at least two hundred fifty new jobs or at
230 least three hundred retained jobs, or a combination thereof, as determined by the
231 department of economic development. For purposes of this subsection, "former
232 automobile manufacturing plant" means a redevelopment area that qualifies as an eligible
233 project under section 447.700, that consists of at least one hundred acres, and that was used
234 primarily for the manufacture of automobiles but, after 2007, ceased such manufacturing.

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
8 representative 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:
11 security, venue utilities, cleaning, production of the event, installation and dismantling,
12 facility rental charges, personnel, construction to prepare the venue, and other temporary
13 facility construction;

14 (4) "Fund", the major economic convention event in Missouri fund established in
15 this 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
19 direction of the director which shall not exceed the amount of estimated total sales taxes
20 to be received by the state generated by sleeping rooms paid by guests of hotels and motels
21 reasonably believed to be occupied due to the major convention event;

22 (6) "Major convention event", any convention if more than fifty percent of
23 attendees 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,
28 but not limited to, the start and end dates of the major convention event, an identification

29 of the organization planning the event, the location of the event, projected total and out-of-
30 state attendance, projected contracted and actual hotel room nights, projected costs and
31 revenues anticipated to be received by the eligible commission in connection with the event,
32 the 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
35 Convention Event in Missouri Fund", which shall consist of moneys appropriated from the
36 general revenue fund as prescribed in subsection 6 of this section and any gifts,
37 contributions, grants, or bequests received from federal, private, or other sources. The
38 state treasurer shall be custodian of the fund. In accordance with sections 30.170 and
39 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund
40 and, upon appropriation, moneys in the fund shall be used solely for the administration of
41 this section.

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

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

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

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

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

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

66 **(3) There is sufficient evidence that:**

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

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

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

75 **(d) The positive net fiscal impact to the general revenue of the state through any**
76 **and all taxes attributable to the major convention event exceeds the amount of the major**
77 **convention grant. In reviewing such evidence, the director shall take into account any**
78 **expenditures by an attendee for sleeping rooms paid by guests of the hotels and motels**
79 **typically constitutes less than fifty percent of the expenditures by such attendees at a major**
80 **convention event.**

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

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

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

93 **7. (1) Within one hundred eighty days of the conclusion of any major convention**
94 **event for which a grant was disbursed under this section, the eligible commission that**
95 **received such grant shall provide a written report to the director detailing the final amount**
96 **of eligible major convention event costs incurred and actual attendance figures which**
97 **certify compliance with this section. If the final amount of total eligible major convention**
98 **event costs is less than the amount of the grant disbursed to the eligible commission under**

99 **an approved major convention plan, such commission shall refund to the state treasurer**
100 **the excess greater than fifty percent of the actual cost for deposit into the fund.**

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

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

107 **(b) If the actual attendance figure is equal to or less than eighty-five percent and**
108 **greater than or equal to twenty-five percent of the projected total attendance for the**
109 **convention as provided in the major convention plan, the commission shall keep a portion**
110 **of the grant received under this section equal to the proportion of the actual attendance**
111 **figure to the projected attendance figure rounded to the nearest dollar and refund the**
112 **remaining amount; or**

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

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

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

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

124 **(1) The program authorized under the provisions of this section shall automatically**
125 **sunset six years after the effective date of this section; and**

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

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