The Senate met pursuant to adjournment.

President Parson in the Chair.

Reverend Carl Gauck offered the following prayer:

“Comfort ye, comfort ye my people, saith your God.” (Isaiah 40:1)

Blessed Lord, it continues to be “an interesting time” for us to be here, with increased burdens and obligations called forth from us. May we be comforted with the knowledge of your abiding concern for us and that you willingly give us energy and endurance so we may be up to the task before us. As we complete today’s requirements and drive home, ride with us to calm our hearts and give us patience in our trip home so we may arrive safely and ready to embrace the love that awaits us. In Your Holy Name we pray. Amen.

The Pledge of Allegiance to the Flag was recited.

A quorum being established, the Senate proceeded with its business.

The Journal of the previous day was read and approved.

The following Senators were present during the day’s proceedings:

Present—Senators

Brown Chappelle-Nadal Cierpiot Crawford Cunningham Curls Dixon
Eigel Emery Hegeman Holsman Hoskins Hummel Kehoe
Koenig Libla Munzlinger Onder Richard Riddle Rizzo
Romine Rowden Sater Schaaf Schatz Schupp Sifton
Wallingford Walsh Wasson Wieland—32

Absent—Senator Nasheed—1

Absent with leave—Senators—None

Vacancies—1

The Lieutenant Governor was present.

RESOLUTIONS

Senator Kehoe offered Senate Resolution No. 2071, regarding the Ninetieth Birthday of Evelyn Helen
Stieferman Maxey, Jefferson City, which was adopted.

Senator Kehoe offered Senate Resolution No. 2072, regarding Jeffrey D. Thomas, Jefferson City, which was adopted.

Senator Koenig offered Senate Resolution No. 2073, regarding Donald Walter “Don” Mertz, Ballwin, which was adopted.

Senator Koenig offered Senate Resolution No. 2074, regarding Robert Starr “Bob” Hammon, Saint Louis, which was adopted.

Senator Koenig offered Senate Resolution No. 2075, regarding Kerry Francis Flaherty, Saint Louis, which was adopted.

Senator Koenig offered Senate Resolution No. 2076, regarding Joseph Edward “Joe” Stack, Manchester, which was adopted.

Senator Koenig offered Senate Resolution No. 2077, regarding Daniel Wilford “Dan” Steinmann, Chesterfield, which was adopted.

Senator Koenig offered Senate Resolution No. 2078, regarding Donald E. “Don” Schicker, Sunset Hills, which was adopted.

Senator Koenig offered Senate Resolution No. 2079, regarding Carl David Smith, Ballwin, which was adopted.

MESSAGES FROM THE HOUSE

The following messages were received from the House of Representatives through its Chief Clerk:

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed HCS for SCS for SBs 807 and 577, entitled:


With House Amendment Nos. 1, 2 and 3.

HOUSE AMENDMENT NO. 1

Amend House Committee Substitute for Senate Committee Substitute for Senate Bill Nos. 807 & 577, Page 9, Section 170.013, Line 16, by deleting the word “in” and inserting in lieu thereof the word “on”; and

Further amend said bill and page, Section 172.280, Lines 7 through 8, by deleting all of said line and inserting in lieu thereof the following:

degrees, including dentistry, law, medicine, optometry, pharmacy, and veterinary medicine.; and

Further amend said bill, Page 10, Section 173.005, Line 51, by deleting the period “.” and inserting in lieu thereof a semicolon “;”; and
Further amend said bill, Page 16, Section 173.260, Line 40, by deleting the phrase “emergency medical technician,”; and

Further amend said bill, Page 26, Section 174.231, Line 8, by deleting the numeral “(2)” and inserting in lieu thereof the numerals “[(2)] (3);” and

Further amend said bill, Page 31, Section 436.218, Line 96, by deleting the word “an” and inserting in lieu thereof the word “a”; and

Further amend said bill, Page 32, Section 436.227, Line 28, by deleting the phrase “the parent” and inserting in lieu thereof the phrase “a parent”; and

Further amend said bill and section, Page 33, Line 50, by deleting the word “subdivisions” and inserting in lieu thereof the word “subdivision”; and

Further amend said bill, page, and section, Line 66, by deleting the word “and” and inserting in lieu thereof the word “[and]”; and

Further amend said bill, Page 36, Section 436.242, Line 23, by inserting immediately after the word “FIRST” a comma “,”; and

Further amend said bill, page, and section, Line 30, by deleting the phrase “the parent” and inserting in lieu thereof the phrase “a parent”; and

Further amend said bill and section, Page 37, Line 34, by deleting the phrase “the parent” and inserting in lieu thereof the phrase “a parent”; and

Further amend said bill, page, and section, Line 38, by deleting the phrase “the parent” and inserting in lieu thereof the phrase “a parent”; and

Further amend said bill, page, and section, Line 41, by deleting the phrase “the parent” and inserting in lieu thereof the phrase “a parent”; and

Further amend said bill, Page 38, Section 436.245, Line 31, by deleting the phrase “the parent” and inserting in lieu thereof the phrase “a parent”; and

Further amend said bill and page, Section 436.248, Line 1, by deleting the phrase “the parent” and inserting in lieu thereof the phrase “a parent”; and

Further amend said bill and page, Page 38, Line 1, by deleting the phrase “the parent” and inserting in lieu thereof the phrase “a parent”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 2

Amend House Committee Substitute for Senate Committee Substitute for Senate Bill Nos. 807 & 577, Page 24, Section 173.1450, Line 22, by inserting immediately after said line the following:

“173.2530. Beginning in the 2020-21 school year, and continuing on an annual basis thereafter, each public institution of higher education shall publish a report measuring compliance with the standards promulgated by the International Association of Counseling Services, Inc. relating to mental health services provided on college campuses. The report shall include a measure of the
institution’s ability to adequately meet student mental health needs. All reports required by this section shall be made available to the public.”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 3

Amend House Committee Substitute for Senate Committee Substitute for Senate Bill Nos. 807 & 577, Page 1, Section A, Line 9, by inserting immediately after said line the following:

“34.010. 1. The term “department” as used in this chapter shall be deemed to mean department, office, board, commission, bureau, institution, or any other agency of the state, except the legislative and judicial departments and public institutions of higher education.

2. The term “lowest and best” in determining the lowest and best award, cost, and other factors are to be considered in the evaluation process. Factors may include, but are not limited to, value, performance, and quality of a product.

3. The term “Missouri product” refers to goods or commodities which are manufactured, mined, produced, or grown by companies in Missouri, or services provided by such companies.

4. The term “negotiation” as used in this chapter means the process of selecting a contractor by the competitive methods described in this chapter, whereby the commissioner of administration can establish any and all terms and conditions of a procurement contract by discussion with one or more prospective contractors.

5. The term “purchase” as used in this chapter shall include the rental or leasing of any equipment, articles or things.

6. The term “supplies” used in this chapter shall be deemed to mean supplies, materials, equipment, contractual services and any and all articles or things, except for utility services regulated under chapter 393 or as in this chapter otherwise provided.

7. The term “value” includes but is not limited to price, performance, and quality. In assessing value, the state purchaser may consider the economic impact to the state of Missouri for Missouri products versus the economic impact of products generated from out of state. This economic impact may include the revenues returned to the state through tax revenue obligations.”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

In which the concurrence of the Senate is respectfully requested.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted the Conference Committee Report on SCS for SB 892, as amended, and has taken up and passed CCS for SCS for SB 892.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has
taken up and adopted the Conference Committee Report on HCS for SS for SCS for SB 707, as amended, and has taken up and passed CCS for HCS for SS for SCS for SB 707.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House refuses to recede from its position on HCS for SCS for SB 718, as amended, and grants the Senate a conference thereon.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted SS, as amended for SCS for HB 1558 and has taken up and passed SS for SCS for HB 1558, as amended.

Emergency clause adopted.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed SS for SCS for SB 549.

With House Amendment Nos. 1, 3, 4, House Amendment No. 1 to House Amendment No. 5, House Amendment No. 5, as amended, House Amendment Nos. 6, 7, 8, 9 and 10.

HOUSE AMENDMENT NO. 1

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 549, Page 1, In the Title, Line 3, by deleting the words “the reauthorization of financial incentives for job creation” and inserting in lieu thereof the words “tax credits”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 3

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 549, Page 1, Section A, Line 3, by inserting immediately after all of said section and line the following:

“135.835. 1. Notwithstanding any law to the contrary, for all tax years beginning on or after January 1, 2019, any tax credit that contains a limit on the amount that may be issued, authorized, or redeemed shall have such limit reduced by fifteen percent, which shall be the limit of the tax credit thereafter.

2. Each state entity responsible for issuing, authorizing, or redeeming a tax credit affected by this section shall publish notice of the limit reduction under this section with materials regarding such tax credit.

3. This section shall not apply to:

(1) Any domestic and social tax credit, as that term is defined under section 135.800; or

(2) Any tax credit that is not subject to a cap or limit.”; and
Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 4

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 549, Page 1, Section A, Line 3, by inserting after all of said section and line the following:

“135.352. 1. A taxpayer owning an interest in a qualified Missouri project shall, subject to the limitations provided under the provisions of subsection 3 of this section, be allowed a state tax credit, whether or not allowed a federal tax credit, to be termed the Missouri low-income housing tax credit, if the commission issues an eligibility statement for that project.

2. For qualified Missouri projects placed in service after January 1, 1997, the Missouri low-income housing tax credit available to a project shall be such amount as the commission shall determine is necessary to ensure the feasibility of the project, up to an amount equal to the federal low-income housing tax credit for a qualified Missouri project, for a federal tax period, and such amount shall be subtracted from the amount of state tax otherwise due for the same tax period.

3. No more than six million dollars in tax credits shall be authorized each fiscal year for projects financed through tax-exempt bond issuance.

4. The Missouri low-income housing tax credit shall be taken against the taxes and in the order specified pursuant to section 32.115. The credit authorized by this section shall not be refundable. Any amount of credit that exceeds the tax due for a taxpayer’s taxable year may be carried back to any of the taxpayer’s three prior taxable years or carried forward to any of the taxpayer’s five subsequent taxable years.

5. All or any portion of Missouri tax credits issued in accordance with the provisions of sections 135.350 to 135.362 may be allocated to parties who are eligible pursuant to the provisions of subsection 1 of this section. Beginning January 1, 1995, for qualified projects which began on or after January 1, 1994, an owner of a qualified Missouri project shall certify to the director the amount of credit allocated to each taxpayer. The owner of the project shall provide to the director appropriate information so that the low-income housing tax credit can be properly allocated.

6. In the event that recapture of Missouri low-income housing tax credits is required pursuant to subsection 2 of section 135.355, any statement submitted to the director as provided in this section shall include the proportion of the state credit required to be recaptured, the identity of each taxpayer subject to the recapture and the amount of credit previously allocated to such taxpayer.

7. Notwithstanding any provision of law to the contrary, the value of any tax credit authorized under this section shall be ninety percent of the value determined by the commission under subsection 2 of this section for qualified projects located in municipalities unless the applicable municipality agrees by council vote to remit to the department of revenue one percent of the value of the tax credit determined under subsection 2 of this section for qualified projects located within their boundaries to be credited to general revenue. Thereupon, the value of the tax credit shall equal the amount determined by the commission under subsection 2 of this section.

8. The director of the department may promulgate rules and regulations necessary to administer the provisions of this section. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to the provisions of section 536.024.
253.550. 1. Any taxpayer incurring costs and expenses for the rehabilitation of eligible property, which is a certified historic structure or structure in a certified historic district, may, subject to the provisions of this section and section 253.559, receive a credit against the taxes imposed pursuant to chapters 143 and 148, except for sections 143.191 to 143.265, on such taxpayer in an amount equal to twenty-five percent of the total costs and expenses of rehabilitation incurred after January 1, 1998, which shall include, but not be limited to, qualified rehabilitation expenditures as defined under section 47(c)(2)(A) of the Internal Revenue Code of 1986, as amended, and the related regulations thereunder, provided the rehabilitation costs associated with rehabilitation and the expenses exceed fifty percent of the total basis in the property and the rehabilitation meets standards consistent with the standards of the Secretary of the United States Department of the Interior for rehabilitation as determined by the state historic preservation officer of the Missouri department of natural resources.

2. During the period beginning on January 1, 2010, but ending on or after June 30, 2010, the department of economic development shall not approve applications for tax credits under the provisions of subsections 3 and 8 of section 253.559 which, in the aggregate, exceed seventy million dollars, increased by any amount of tax credits for which approval shall be rescinded under the provisions of section 253.559. For each fiscal year beginning on or after July 1, 2010, the department of economic development shall not approve applications for tax credits under the provisions of subsections 3 and 8 of section 253.559 which, in the aggregate, exceed one hundred forty million dollars, increased by any amount of tax credits for which approval shall be rescinded under the provisions of section 253.559. The limitations provided under this subsection shall not apply to applications approved under the provisions of subsection 3 of section 253.559 for projects to receive less than two hundred seventy-five thousand dollars in tax credits.

3. For all applications for tax credits approved on or after January 1, 2010, no more than two hundred fifty thousand dollars in tax credits may be issued for eligible costs and expenses incurred in the rehabilitation of an eligible property which is a nonincome producing single-family, owner-occupied residential property and is either a certified historic structure or a structure in a certified historic district.

4. The limitations on tax credit authorization provided under the provisions of subsections 2 and 3 of this section shall not apply to:

(1) Any application submitted by a taxpayer, which has received approval from the department prior to January 1, 2010; or

(2) Any taxpayer applying for tax credits, provided under this section, which, on or before January 1, 2010, has filed an application with the department evidencing that such taxpayer:

(a) Has incurred costs and expenses for an eligible property which exceed the lesser of five percent of the total project costs or one million dollars and received an approved Part I from the Secretary of the United States Department of Interior; or

(b) Has received certification, by the state historic preservation officer, that the rehabilitation plan meets the standards consistent with the standards of the Secretary of the United States Department of the Interior, and the rehabilitation costs and expenses associated with such rehabilitation shall exceed fifty percent of the total basis in the property.

5. Notwithstanding any provision of law to the contrary, the value of any tax credit authorized under this section shall be ninety percent of the value determined under subsection 1 of this section.
for eligible property located in municipalities unless the applicable municipality agrees by council
vote to remit to the department of revenue one percent of the value of the tax credit determined under
subsection 1 of this section for eligible property located within their boundaries to be credited to
general revenue. Thereupon, the value of the tax credit shall equal the amount determined under
subsection 1 of this section.”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 1 TO
HOUSE AMENDMENT NO. 5

Amend House Amendment No. to Senate Substitute for Senate Committee Substitute for Senate Bill
No. 549, Page 1, Line 15, by deleting the phrase “Residential purposes” and inserting in lieu thereof the
phrase “Single-family, owner-occupied residential purposes”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 5

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 549, Page 1, Section A,
Line 3, by inserting immediately after all of said section and line the following:

“253.545. As used in sections 253.545 to 253.559, the following terms mean, unless the context requires
otherwise:

(1) “Certified historic structure”, a property located in Missouri and listed individually on the National
Register of Historic Places;

(2) “Deed in lieu of foreclosure or voluntary conveyance”, a transfer of title from a borrower to the
lender to satisfy the mortgage debt and avoid foreclosure;

(3) “Eligible property”, either:

(a) Before January 1, 2019, property located in Missouri and offered or used for residential or business
purposes; or

(b) After January 1, 2019, property located in Missouri and offered or used for:

a. Business purposes; or

b. Residential purposes if such residential property has an assessed value of no more than two
hundred fifty thousand dollars;

(4) “Leasehold interest”, a lease in an eligible property for a term of not less than thirty years;

(5) “Principal”, a managing partner, general partner, or president of a taxpayer;

(6) “Projected net fiscal benefit”, the total net fiscal benefit to the state or municipality, less any
state or local benefits offered to the taxpayer for a project, as determined by the department of
economic development;

(7) “Qualified census tract”, a census tract with a poverty rate of twenty percent or higher as
determined by a map and listing of census tracts which shall be published by the department of
economic development and updated on a five-year cycle, and which map and listing shall depict
Sixty-Ninth Day—Friday, May 11, 2018

253.550. 1. Any taxpayer incurring costs and expenses for the rehabilitation of eligible property, which is a certified historic structure or structure in a certified historic district, may, subject to the provisions of this section and section 253.559, receive a credit against the taxes imposed pursuant to chapters 143 and 148, except for sections 143.191 to 143.265, on such taxpayer in an amount equal to twenty-five percent of the total costs and expenses of rehabilitation incurred after January 1, 1998, which shall include, but not be limited to, qualified rehabilitation expenditures as defined under section 47(c)(2)(A) of the Internal Revenue Code of 1986, as amended, and the related regulations thereunder, provided the rehabilitation costs associated with rehabilitation and the expenses exceed fifty percent of the total basis in the property and the rehabilitation meets standards consistent with the standards of the Secretary of the United States Department of the Interior for rehabilitation as determined by the state historic preservation officer of the Missouri department of natural resources.

2. (1) During the period beginning on January 1, 2010, but ending on or after June 30, 2010, the department of economic development shall not approve applications for tax credits under the provisions of subsections 4 and 8 of section 253.559 which, in the aggregate, exceed seventy million dollars, increased by any amount of tax credits for which approval shall be rescinded under the provisions of section 253.559. For each fiscal year beginning on or after July 1, 2010, but ending before June 30, 2018, the department of economic development shall not approve applications for tax credits under the provisions of subsections 4 and 8 of section 253.559 which, in the aggregate, exceed one hundred forty million dollars, increased by any amount of tax credits for which approval shall be rescinded under the provisions of section 253.559. For each fiscal year beginning on or after July 1, 2018, the department of economic development shall not approve applications for tax credits under the provisions of subsections 4 and 9 of section 253.559 which, in the aggregate, exceed ninety million dollars, increased by any amount of tax credits for which approval shall be rescinded under the provisions of section 253.559. The limitations provided under this subsection shall not apply to applications approved under the provisions of subsection 3 of section 253.559 for projects to receive less than two hundred seventy-five thousand dollars in tax credits.

(2) For each fiscal year beginning on or after July 1, 2018, the department may authorize an amount up to, but not to exceed, an additional thirty million dollars in tax credits issued under subsections 4 and 9 of section 253.559, provided that such tax credits are authorized solely for projects located in a qualified census tract.

(3) For each fiscal year beginning on or after July 1, 2018, if the maximum amount of tax credits
allowed in any fiscal year as provided under subdivisions (1) and (2) of this subsection is authorized, the maximum amount of tax credits allowed under subdivision (1) of this subsection shall be adjusted by the percentage increase in the Consumer Price Index for All Urban Consumers, or its successor index, as such index is defined and officially reported by the United States Department of Labor, or its successor agency. Only one such adjustment shall be made for each instance in which the provisions of this subdivision apply. The director of the department of economic development shall publish such adjusted amount.

3. For all applications for tax credits approved on or after January 1, 2010, no more than two hundred fifty thousand dollars in tax credits may be issued for eligible costs and expenses incurred in the rehabilitation of an eligible property which is a nonincome producing single-family, owner-occupied residential property and is either a certified historic structure or a structure in a certified historic district.

4. The limitations on tax credit authorization provided under the provisions of subsections 2 and 3 of this section shall not apply to:

(1) Any application submitted by a taxpayer, which has received approval from the department prior to January 1, 2010; or

(2) Any taxpayer applying for tax credits, provided under this section, which, on or before January 1, 2010, has filed an application with the department evidencing that such taxpayer:

(a) Has incurred costs and expenses for an eligible property which exceed the lesser of five percent of the total project costs or one million dollars and received an approved Part I from the Secretary of the United States Department of Interior; or

(b) Has received certification, by the state historic preservation officer, that the rehabilitation plan meets the standards consistent with the standards of the Secretary of the United States Department of the Interior, and the rehabilitation costs and expenses associated with such rehabilitation shall exceed fifty percent of the total basis in the property.

253.559. 1. To obtain approval for tax credits allowed under sections 253.545 to 253.559, a taxpayer shall submit an application for tax credits to the department of economic development. Each application for approval, including any applications received for supplemental allocations of tax credits as provided under subsection [8] of this section, shall be prioritized for review and approval, in the order of the date on which the application was postmarked, with the oldest postmarked date receiving priority. Applications postmarked on the same day shall go through a lottery process to determine the order in which such applications shall be reviewed.

2. Each application shall be reviewed by the department of economic development for approval. In order to receive approval, an application, other than applications submitted under the provisions of subsection [8] of this section, shall include:

(1) Proof of ownership or site control. Proof of ownership shall include evidence that the taxpayer is the fee simple owner of the eligible property, such as a warranty deed or a closing statement. Proof of site control may be evidenced by a leasehold interest or an option to acquire such an interest. If the taxpayer is in the process of acquiring fee simple ownership, proof of site control shall include an executed sales contract or an executed option to purchase the eligible property;
(2) Floor plans of the existing structure, architectural plans, and, where applicable, plans of the proposed alterations to the structure, as well as proposed additions;

(3) The estimated cost of rehabilitation, the anticipated total costs of the project, the actual basis of the property, as shown by proof of actual acquisition costs, the anticipated total labor costs, the estimated project start date, and the estimated project completion date;

(4) Proof that the property is an eligible property and a certified historic structure or a structure in a certified historic district; [and]

(5) A copy of all land use and building approvals reasonably necessary for the commencement of the project; and

(6) Any other information which the department of economic development may reasonably require to review the project for approval.

Only the property for which a property address is provided in the application shall be reviewed for approval. Once selected for review, a taxpayer shall not be permitted to request the review of another property for approval in the place of the property contained in such application. Any disapproved application shall be removed from the review process. If an application is removed from the review process, the department of economic development shall notify the taxpayer in writing of the decision to remove such application. Disapproved applications shall lose priority in the review process. A disapproved application, which is removed from the review process, may be resubmitted, but shall be deemed to be a new submission for purposes of the priority procedures described in this section.

3. In evaluating an application for tax credits submitted under this section, the department of economic development shall also consider:

(1) The amount of projected net fiscal benefit of the project to the state and local municipality, and the period in which the state and municipality would realize such net fiscal benefit;

(2) The overall size and quality of the proposed project, including the estimated number of new jobs to be created by the project, the potential multiplier effect of the project, and similar factors;

(3) The level of economic distress in the area; and

(4) Input from the local elected officials and local municipality in which the proposed project is located as to the importance of the proposed project to the municipality.

4. If the department of economic development deems the application sufficient, the taxpayer shall be notified in writing of the approval for an amount of tax credits equal to the amount provided under section 253.550 less any amount of tax credits previously approved. Such approvals shall be granted to applications in the order of priority established under this section and shall require full compliance thereafter with all other requirements of law as a condition to any claim for such credits. If the department of economic development disapproves an application, the taxpayer shall be notified in writing of the reasons for such disapproval. A disapproved application may be resubmitted.

4.] 5. Following approval of an application, the identity of the taxpayer contained in such application shall not be modified except:

(1) The taxpayer may add partners, members, or shareholders as part of the ownership structure, so long
as the principal remains the same, provided however, that subsequent to the commencement of renovation and the expenditure of at least ten percent of the proposed rehabilitation budget, removal of the principal for failure to perform duties and the appointment of a new principal thereafter shall not constitute a change of the principal; or

(2) Where the ownership of the project is changed due to a foreclosure, deed in lieu of a foreclosure or voluntary conveyance, or a transfer in bankruptcy.

[5.] 6. In the event that the department of economic development grants approval for tax credits equal to the total amount available under subsection 2 of section 253.550, or sufficient that when totaled with all other approvals, the amount available under subsection 2 of section 253.550 is exhausted, all taxpayers with applications then awaiting approval or thereafter submitted for approval shall be notified by the department of economic development that no additional approvals shall be granted during the fiscal year and shall be notified of the priority given to such taxpayer’s application then awaiting approval. Such applications shall be kept on file by the department of economic development and shall be considered for approval for tax credits in the order established in this section in the event that additional credits become available due to the rescission of approvals or when a new fiscal year’s allocation of credits becomes available for approval.

7. All taxpayers with applications receiving approval on or after July 1, 2019, shall submit within sixty days following the award of credits evidence of the capacity of the applicant to finance the costs and expenses for the rehabilitation of the eligible property in the form of a line of credit or letter of commitment subject to the lender’s termination for a material adverse change impacting the extension of credit. If the department of economic development determines that a taxpayer has failed to comply with the requirements under this subsection, then the department shall notify the applicant of such failure and the applicant shall have a thirty day period from the date of such notice to submit additional evidence to remedy the failure.

[6.] 8. All taxpayers with applications receiving approval on or after the effective date of this act shall commence rehabilitation within [two years] nine months of the date of issuance of the letter from the department of economic development granting the approval for tax credits. “Commencement of rehabilitation” shall mean that as of the date in which actual physical work, contemplated by the architectural plans submitted with the application, has begun, the taxpayer has incurred no less than ten percent of the estimated costs of rehabilitation provided in the application. Taxpayers with approval of a project shall submit evidence of compliance with the provisions of this subsection. If the department of economic development determines that a taxpayer has failed to comply with the requirements provided under this section, the approval for the amount of tax credits for such taxpayer shall be rescinded and such amount of tax credits shall then be included in the total amount of tax credits, provided under subsection 2 of section 253.550, from which approvals may be granted. Any taxpayer whose approval shall be subject to rescission shall be notified of such from the department of economic development and, upon receipt of such notice, may submit a new application for the project.

[7.] 9. To claim the credit authorized under sections 253.550 to 253.559, a taxpayer with approval shall apply for final approval and issuance of tax credits from the department of economic development which, in consultation with the department of natural resources, shall determine the final amount of eligible rehabilitation costs and expenses and whether the completed rehabilitation meets the standards of the Secretary of the United States Department of the Interior for rehabilitation as determined by the state historic preservation officer of the Missouri department of natural resources. For financial institutions
credits authorized pursuant to sections 253.550 to 253.561 shall be deemed to be economic development credits for purposes of section 148.064. The approval of all applications and the issuing of certificates of eligible credits to taxpayers shall be performed by the department of economic development. The department of economic development shall inform a taxpayer of final approval by letter and shall issue, to the taxpayer, tax credit certificates. The taxpayer shall attach the certificate to all Missouri income tax returns on which the credit is claimed.

[8.] 10. Except as expressly provided in this subsection, tax credit certificates shall be issued in the final year that costs and expenses of rehabilitation of the project are incurred, or within the twelve-month period immediately following the conclusion of such rehabilitation. In the event the amount of eligible rehabilitation costs and expenses incurred by a taxpayer would result in the issuance of an amount of tax credits in excess of the amount provided under such taxpayer’s approval granted under subsection [3] 4 of this section, such taxpayer may apply to the department for issuance of tax credits in an amount equal to such excess. Applications for issuance of tax credits in excess of the amount provided under a taxpayer’s application shall be made on a form prescribed by the department. Such applications shall be subject to all provisions regarding priority provided under subsection 1 of this section.

[9.] 11. The department of economic development shall determine, on an annual basis, the overall economic impact to the state from the rehabilitation of eligible property.”; and

Further amend said bill, Page 8, Section 620.809, Line 241, by inserting immediately after all of said section and line the following:

“620.1900. 1. The department of economic development may charge a fee to the recipient of any tax credits issued by the department, in an amount up to two and one-half percent of the amount of tax credits issued, or for tax credits issued under sections 253.545 to 253.559 in an amount equal to four percent of the amount of tax credits issued. The fee shall be paid by the recipient upon the issuance of the tax credits. However, no fee shall be charged for the tax credits issued under section 135.460, or section 208.770, or under sections 32.100 to 32.125, if issued for community services, crime prevention, education, job training, or physical revitalization.

2. (1) All fees received by the department of economic development under this section shall be deposited solely to the credit of the economic development advancement fund, created under subsection 3 of this section.

(2) Thirty-seven and one-half percent of the revenue derived from the four percent fee charged on tax credits issued under sections 253.545 to 253.559 shall be appropriated from the economic development advancement fund for business recruitment and marketing.

3. There is hereby created in the state treasury the “Economic Development Advancement Fund”, which shall consist of money collected under this section. The state treasurer shall be custodian of the fund and shall approve disbursements from the fund in accordance with sections 30.170 and 30.180. Upon appropriation, money in the fund shall be used solely for the administration of this section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.
4. Such fund shall consist of any fees charged under subsection 1 of this section, any gifts, contributions, grants, or bequests received from federal, private, or other sources, fees or administrative charges from private activity bond allocations, moneys transferred or paid to the department in return for goods or services provided by the department, and any appropriations to the fund.

5. At least fifty percent of the fees and other moneys deposited in the fund shall be appropriated for marketing, technical assistance, and training, contracts for specialized economic development services, and new initiatives and pilot programming to address economic trends. The remainder may be appropriated toward the costs of staffing and operating expenses for the program activities of the department of economic development, and for accountability functions.”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 6

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 549, Page 8, Section 620.809, Line 235, by deleting the number “2030” and inserting in lieu thereof the number “2025”; and

Further amend said bill, Page 14, Section 620.2020, Line 207, by deleting the number “2030” and inserting in lieu thereof the number “2025”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 7

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 549, Page 1, Section A, Line 3, by inserting immediately after all of said section and line the following:

“135.700. For all tax years beginning on or after January 1, 1999, but before January 1, 2019, a grape grower or wine producer shall be allowed a tax credit against the state tax liability incurred pursuant to chapter 143, exclusive of the provisions relating to the withholding of tax as provided in sections 143.191 to 143.265, in an amount equal to twenty-five percent of the purchase price of all new equipment and materials used directly in the growing of grapes or the production of wine in the state. Each grower or producer shall apply to the department of economic development and specify the total amount of such new equipment and materials purchased during the calendar year. The department of economic development shall certify to the department of revenue the amount of such tax credit to which a grape grower or wine producer is entitled pursuant to this section. The provisions of this section notwithstanding, a grower or producer may only apply for and receive the credit authorized by this section for five tax periods.

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

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

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

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

(3) “All tax credit programs”, or “any tax credit program”, the tax credit programs included in the definitions of agricultural tax credits, business recruitment tax credits, community development tax credits, domestic and social tax credits, entrepreneurial tax credits, environmental tax credits, financial and insurance tax credits, housing tax credits, redevelopment tax credits, and training and educational tax credits;

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

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

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

(7) “Entrepreneurial tax credits”, the capital tax credit created pursuant to sections 135.400 to 135.429, the certified capital company tax credit created pursuant to sections 135.500 to 135.529, the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise creation tax credit created pursuant to sections 620.635 to 620.653, the research tax credit created pursuant to section 620.1039, the small business incubator tax credit created pursuant to section 620.495, the guarantee fee tax credit created pursuant to section 135.766, and the new generation cooperative tax credit created pursuant to sections 32.105 to 32.125;

(8) “Environmental tax credits”, the charcoal producer tax credit created pursuant to section 135.313, the wood energy tax credit created pursuant to sections 135.300 to 135.311, and the alternative fuel stations tax credit created pursuant to section 135.710;

(9) “Financial and insurance tax credits”, the bank franchise tax credit created pursuant to section 148.030, the bank tax credit for S corporations created pursuant to section 143.471, the exam fee tax credit
created pursuant to section 148.400, the health insurance pool tax credit created pursuant to section 376.975, the life and health insurance guaranty tax credit created pursuant to section 376.745, the property and casualty guaranty tax credit created pursuant to section 375.774, and the self-employed health insurance tax credit created pursuant to section 143.119;

(10) “Housing tax credits”, the neighborhood preservation tax credit created pursuant to sections 135.475 to 135.487, the low-income housing tax credit created pursuant to sections 135.350 to 135.363, and the affordable housing tax credit created pursuant to sections 32.105 to 32.125;

(11) “Recipient”, the individual or entity who is the original applicant for and who receives proceeds from a tax credit program directly from the administering agency, the person or entity responsible for the reporting requirements established in section 135.805;

(12) “Redevelopment tax credits”, the historic preservation tax credit created pursuant to sections 253.545 to 253.559, the brownfield redevelopment program tax credit created pursuant to sections 447.700 to 447.718, the community development corporations tax credit created pursuant to sections 135.400 to 135.430, the infrastructure tax credit created pursuant to subsection 6 of section 100.286, the bond guarantee tax credit created pursuant to section 100.297, the disabled access tax credit created pursuant to section 135.490, [the new markets tax credit created pursuant to section 135.680,] and the distressed areas land assemblage tax credit created pursuant to section 99.1205;

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

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. No tax credit authorized under this subsection shall be issued after August 28, 2018. 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 existing jobs. The city, or county if the eligible project is not located in a city, must provide ad valorem tax abatement of at least fifty percent for a period not less than ten years and not more than twenty-five years;

(2) For receipt of the income tax exemption pursuant to section 135.220 and tax credit for new or expanded business facilities pursuant to sections 135.100 to 135.150, and 135.225, the eligible project must create at least ten new jobs or retain businesses which supply at least twenty-five existing jobs, or combination thereof. For purposes of sections 447.700 to 447.718, the tax credits described in section 135.225 are modified as follows: the tax credit shall be four hundred dollars per employee per year, an additional four hundred dollars per year for each employee exceeding the minimum employment thresholds of ten and twenty-five jobs for new and existing businesses, respectively, an additional four hundred dollars per year for each person who is a person difficult to employ as defined by section 135.240, and investment tax credits at the same amounts and levels as provided in subdivision (4) of subsection 1 of section 135.225;
(3) For eligibility to receive the income tax refund pursuant to section 135.245, the eligible project must create at least ten new jobs or retain businesses which supply at least twenty-five existing jobs, or combination thereof, and otherwise comply with the provisions of section 135.245 for application and use of the refund and the eligibility requirements of this section;

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

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

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

(7) For the purpose of meeting the new job requirement prescribed in subdivisions (1), (2) and (3) of this subsection, it shall be required that at least ten new jobs be created and maintained during the taxpayer’s tax period for which the credits are earned, in the case of an eligible project that does not replace a similar facility in Missouri. “New job” means a person who was not previously employed by the taxpayer or related taxpayer within the twelve-month period immediately preceding the time the person was employed by that taxpayer to work at, or in connection with, the eligible project on a full-time basis. “Full-time basis” means the employee works an average of at least thirty-five hours per week during the taxpayer’s tax period for which the tax credits are earned. For the purposes of this section, “related taxpayer” has the same meaning as defined in subdivision (10) of section 135.100;

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

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

(10) Notwithstanding any provision of law to the contrary, for the purpose of this section, the number
of new jobs created and maintained, the number of existing jobs retained, and the value of new qualified
investment used at the eligible project during any tax year shall be determined by dividing by twelve, in the
case of jobs, the sum of the number of individuals employed at the eligible project, or in the case of new
qualified investment, the value of new qualified investment used at the eligible project, on the last business
day of each full calendar month of the tax year. If the eligible project is in operation for less than the entire
tax year, the number of new jobs created and maintained, the number of existing jobs retained, and the value
of new qualified investment created at the eligible project during any tax year shall be determined by
dividing the sum of the number of individuals employed at the eligible project, or in the case of new
qualified investment, the value of new qualified investment used at the eligible project, on the last business
day of each full calendar month during the portion of the tax year during which the eligible project was in
operation, by the number of full calendar months during such period;

(11) For the purpose of this section, “new qualified investment” means new business facility investment
as defined and as determined in subdivision (8) of section 135.100 which is used at and in connection with
the eligible project. New qualified investment shall not include small tools, supplies and inventory. “Small
tools” means tools that are portable and can be hand held.

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

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

(3) The director may, with the approval of the director of natural resources, extend the tax credits
allowed for performing voluntary remediation maintenance activities, in increments of three-year periods,
not to exceed five consecutive three-year periods. The tax credits allowed in 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. The
remediation tax credit may be taken in the same tax year in which the tax credits are received or may be
taken over a period not to exceed twenty years.

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

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

4. In the exercise of the sound discretion of the director of the department of economic development or
the director’s designee, the tax credits and exemptions described in this section may be terminated,
suspended or revoked if the eligible project fails to continue to meet the conditions set forth in this section.
In making such a determination, the director shall consider the severity of the condition violation, actions
taken to correct the violation, the frequency of any condition violations and whether the actions exhibit a
pattern of conduct by the eligible facility owner and operator. The director shall also consider changes in
general economic conditions and the recommendation of the director of the department of natural resources,
or his or her designee, concerning the severity, scope, nature, frequency and extent of any violations of the
environmental compliance conditions. The taxpayer or person claiming the tax credits or exemptions may
appeal the decision regarding termination, suspension or revocation of any tax credit or exemption in
accordance with the procedures outlined in subsections 4 and 5 of section 135.250. The director of the
department of economic development shall notify the directors of the departments of natural resources
and revenue of the termination, suspension or revocation of any tax credits as determined in this section
or pursuant to the provisions of section 447.716.

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

6. The total amount of the tax credits allowed in subsection 1 of this section may not exceed the greater
(1) That portion of the taxpayer’s income attributed to the eligible project; or

(2) One hundred percent of the total business’ income tax if the eligible facility does not replace a similar facility that closed elsewhere in Missouri prior to the end of the taxpayer’s tax period in which the tax credits are earned, and further provided the taxpayer does not operate any other facilities besides the eligible project in Missouri; fifty percent of the total business’ income tax if the eligible facility replaces a similar facility that closed elsewhere in Missouri prior to the end of the taxpayer’s tax period in which the credits are earned, and further provided the taxpayer does not operate any other facilities besides the eligible project in Missouri; or twenty-five percent of the total business income if the taxpayer operates, in addition to the eligible facility, any other facilities in Missouri. In no case shall a taxpayer operating more than one eligible project in Missouri be allowed to offset more than twenty-five percent of the taxpayer’s business income in any tax period. That portion of the taxpayer’s income attributed to the eligible project as referenced in subdivision (1) of this subsection, for which the credits allowed in sections 135.110 and 135.225 and subsection 3 of this section may apply, shall be determined in the same manner as prescribed in subdivision (5) of section 135.100. That portion of the taxpayer’s franchise tax attributed to the eligible project for which the remediation tax credit may offset, shall be determined in the same manner as prescribed in paragraph (a) of subdivision (5) of section 135.100.

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

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

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

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

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

(1) The shareholders of the corporation described in section 143.471;
(2) The partners of the partnership.

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

12. Notwithstanding any provision of law to the contrary, in any county of the first classification that has a charter form of government and that has a population of over nine hundred thousand inhabitants, all demolition costs incurred during the redevelopment of any former automobile manufacturing plant shall be allowable costs eligible for tax credits under sections 447.700 to 447.718 so long as the redevelopment of such former automobile manufacturing plant shall be projected to create at least two hundred fifty new jobs or at least three hundred retained jobs, or a combination thereof, as determined by the department of economic development. The amount of allowable costs eligible for tax credits shall be limited to the least amount necessary to cause the project to occur, as determined by the director of the department of economic development, provided that no tax credit shall be issued under this subsection until July 1, 2017. For purposes of this subsection, “former automobile manufacturing plant” means a redevelopment area that qualifies as an eligible project under section 447.700, that consists of at least one hundred acres, and that was used primarily for the manufacture of automobiles but, after 2007, ceased such manufacturing.”; and

Further amend said bill, Page 14, Section 620.2020, Line 213, by inserting after all of said section and line the following:

“[135.680. 1. As used in this section, the following terms shall mean:

(1) “Adjusted purchase price”, the product of:

(a) The amount paid to the issuer of a qualified equity investment for such qualified equity investment; and

(b) The following fraction:

a. The numerator shall be the dollar amount of qualified low-income community investments held by the issuer in this state as of the credit allowance date during the applicable tax year; and

b. The denominator shall be the total dollar amount of qualified low-income community investments held by the issuer in all states as of the credit allowance date during the applicable tax year;

c. For purposes of calculating the amount of qualified low-income community investments held by an issuer, an investment shall be considered held by an issuer even if the investment has been
sold or repaid; provided that the issuer reinvests an amount equal to the capital returned to or recovered by the issuer from the original investment, exclusive of any profits realized, in another qualified low-income community investment within twelve months of the receipt of such capital. An issuer shall not be required to reinvest capital returned from qualified low-income community investments after the sixth anniversary of the issuance of the qualified equity investment, the proceeds of which were used to make the qualified low-income community investment, and the qualified low-income community investment shall be considered held by the issuer through the seventh anniversary of the qualified equity investment’s issuance;

(2) “Applicable percentage”, zero percent for each of the first two credit allowance dates, seven percent for the third credit allowance date, and eight percent for the next four credit allowance dates;

(3) “Credit allowance date”, with respect to any qualified equity investment:

(a) The date on which such investment is initially made; and

(b) Each of the six anniversary dates of such date thereafter;

(4) “Long-term debt security”, any debt instrument issued by a qualified community development entity, at par value or a premium, with an original maturity date of at least seven years from the date of its issuance, with no acceleration of repayment, amortization, or prepayment features prior to its original maturity date, and with no distribution, payment, or interest features related to the profitability of the qualified community development entity or the performance of the qualified community development entity’s investment portfolio. The foregoing shall in no way limit the holder’s ability to accelerate payments on the debt instrument in situations where the issuer has defaulted on covenants designed to ensure compliance with this section or Section 45D of the Internal Revenue Code of 1986, as amended;

(5) “Qualified active low-income community business”, the meaning given such term in Section 45D of the Internal Revenue Code of 1986, as amended; provided that any business that derives or projects to derive fifteen percent or more of its annual revenue from the rental or sale of real estate shall not be considered to be a qualified active low-income community business;

(6) “Qualified community development entity”, the meaning given such term in Section 45D of the Internal Revenue Code of 1986, as amended; provided that such entity has entered into an allocation agreement with the Community Development Financial Institutions Fund of the U.S. Treasury Department with respect to credits authorized by Section 45D of the Internal Revenue Code of 1986, as amended, which includes the state of Missouri within the service area set forth in such allocation agreement;

(7) “Qualified equity investment”, any equity investment in, or long-term debt security issued by, a qualified community development entity that:

(a) Is acquired after September 4, 2007, at its original issuance solely in exchange for cash;

(b) Has at least eighty-five percent of its cash purchase price used by the issuer to make qualified low-income community investments; and

(c) Is designated by the issuer as a qualified equity investment under this subdivision and is certified by the department of economic development as not exceeding the limitation contained in
subsection 2 of this section. This term shall include any qualified equity investment that does not meet the provisions of paragraph (a) of this subdivision if such investment was a qualified equity investment in the hands of a prior holder;

(8) “Qualified low-income community investment”, any capital or equity investment in, or loan to, any qualified active low-income community business. With respect to any one qualified active low-income community business, the maximum amount of qualified low-income community investments made in such business, on a collective basis with all of its affiliates, that may be used from the calculation of any numerator described in subparagraph a. of paragraph (b) of subdivision (1) of this subsection shall be ten million dollars whether issued to one or several qualified community development entities;

(9) “Tax credit”, a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed in sections 143.191 to 143.265, or otherwise due under section 375.916 or chapter 147, 148, or 153;

(10) “Taxpayer”, any individual or entity subject to the tax imposed in chapter 143, excluding withholding tax imposed in sections 143.191 to 143.265, or the tax imposed in section 375.916 or chapter 147, 148, or 153.

2. A taxpayer that makes a qualified equity investment earns a vested right to tax credits under this section. On each credit allowance date of such qualified equity investment the taxpayer, or subsequent holder of the qualified equity investment, shall be entitled to a tax credit during the taxable year including such credit allowance date. The tax credit amount shall be equal to the applicable percentage of the adjusted purchase price paid to the issuer of such qualified equity investment. The amount of the tax credit claimed shall not exceed the amount of the taxpayer’s state tax liability for the tax year for which the tax credit is claimed. No tax credit claimed under this section shall be refundable or transferable. Tax credits earned by a partnership, limited liability company, S-corporation, or other pass-through entity may be allocated to the partners, members, or shareholders of such entity for their direct use in accordance with the provisions of any agreement among such partners, members, or shareholders. Any amount of tax credit that the taxpayer is prohibited by this section from claiming in a taxable year may be carried forward to any of the taxpayer’s five subsequent taxable years. The department of economic development shall limit the monetary amount of qualified equity investments permitted under this section to a level necessary to limit tax credit utilization at no more than twenty-five million dollars of tax credits in any fiscal year. Such limitation on qualified equity investments shall be based on the anticipated utilization of credits without regard to the potential for taxpayers to carry forward tax credits to later tax years.

3. The issuer of the qualified equity investment shall certify to the department of economic development the anticipated dollar amount of such investments to be made in this state during the first twelve-month period following the initial credit allowance date. If on the second credit allowance date, the actual dollar amount of such investments is different than the amount estimated, the department of economic development shall adjust the credits arising on the second allowance date to account for such difference.

4. The department of economic development shall recapture the tax credit allowed under this section with respect to such qualified equity investment under this section if:
(1) Any amount of the federal tax credit available with respect to a qualified equity investment that is eligible for a tax credit under this section is recaptured under Section 45D of the Internal Revenue Code of 1986, as amended; or

(2) The issuer redeems or makes principal repayment with respect to a qualified equity investment prior to the seventh anniversary of the issuance of such qualified equity investment. Any tax credit that is subject to recapture shall be recaptured from the taxpayer that claimed the tax credit on a return.

5. The department of economic development shall promulgate rules to implement the provisions of this section, including recapture provisions on a scaled proportional basis, and to administer the allocation of tax credits issued for qualified equity investments, which shall be conducted on a first-come, first-serve basis. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after September 4, 2007, shall be invalid and void.

6. For fiscal years following fiscal year 2010, qualified equity investments shall not be made under this section unless reauthorization is made pursuant to this subsection. For all fiscal years following fiscal year 2010, unless the general assembly adopts a concurrent resolution granting authority to the department of economic development to approve qualified equity investments for the Missouri new markets development program and clearly describing the amount of tax credits available for the next fiscal year, or otherwise complies with the provisions of this subsection, no qualified equity investments may be permitted to be made under this section. The amount of available tax credits contained in such a resolution shall not exceed the limitation provided under subsection 2 of this section. In any year in which the provisions of this section shall sunset pursuant to subsection 7 of this section, reauthorization shall be made by general law and not by concurrent resolution. Nothing in this subsection shall preclude a taxpayer who makes a qualified equity investment prior to the expiration of authority to make qualified equity investments from claiming tax credits relating to such qualified equity investment for each applicable credit allowance date.

7. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall automatically sunset six years after September 4, 2007, unless reauthorized by an act of the general assembly; and

(2) If such program is reauthorized, the program authorized under this section shall automatically sunset twelve years after the effective date of the reauthorization of this section; and

(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset. However, nothing in this subsection shall preclude a taxpayer who makes a qualified equity investment prior to sunset of this section under the provisions of section 23.253 from claiming tax credits relating to such qualified equity investment for each credit allowance date.]
[135.682. 1. The director of the department of economic development or the director’s designee shall issue letter rulings regarding the tax credit program authorized under section 135.680, subject to the terms and conditions set forth in this section. The director of the department of economic development may impose additional terms and conditions consistent with this section to requests for letter rulings by regulation promulgated under chapter 536. For the purposes of this section, the term “letter ruling” means a written interpretation of law to a specific set of facts provided by the applicant requesting a letter ruling.

2. The director or director’s designee shall respond to a request for a letter ruling within sixty days of receipt of such request. The applicant may provide a draft letter ruling for the department’s consideration. The applicant may withdraw the request for a letter ruling, in writing, prior to the issuance of the letter ruling. The director or the director’s designee may refuse to issue a letter ruling for good cause, but must list the specific reasons for refusing to issue the letter ruling. Good cause includes, but is not limited to:

(1) The applicant requests the director to determine whether a statute is constitutional or a regulation is lawful;

(2) The request involves a hypothetical situation or alternative plans;

(3) The facts or issues presented in the request are unclear, overbroad, insufficient, or otherwise inappropriate as a basis upon which to issue a letter ruling; and

(4) The issue is currently being considered in a rulemaking procedure, contested case, or other agency or judicial proceeding that may definitely resolve the issue.

3. Letter rulings shall bind the director and the director’s agents and their successors until such time as the taxpayer or its shareholders, members, or partners, as applicable, claim all of such tax credits on a Missouri tax return, subject to the terms and conditions set forth in properly published regulations. The letter ruling shall apply only to the applicant.

4. Letter rulings issued under the authority of this section shall not be a rule as defined in section 536.010 in that it is an interpretation issued by the department with respect to a specific set of facts and intended to apply only to that specific set of facts, and therefore shall not be subject to the rulemaking requirements of chapter 536.

5. Information in letter ruling requests as described in section 620.014 shall be closed to the public. Copies of letter rulings shall be available to the public provided that the applicant identifying information and otherwise protected information is redacted from the letter ruling as provided in subsection 1 of section 610.024.1”;

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 8

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 549, Page 8, Section 620.809, Line 241, by inserting immediately after all of said section and line the following:

“620.2005. As used in sections 620.2000 to 620.2020, the following terms mean:

(1) “Average wage”, the new payroll divided by the number of new jobs, or the payroll of the retained jobs divided by the number of retained jobs;
(2) “Commencement of operations”, the starting date for the qualified company’s first new employee, which shall be no later than twelve months from the date of the approval;

(3) “County average wage”, the average wages in each county as determined by the department for the most recently completed full calendar year. However, if the computed county average wage is above the statewide average wage, the statewide average wage shall be deemed the county average wage for such county for the purpose of determining eligibility. The department shall publish the county average wage for each county at least annually. Notwithstanding the provisions of this subdivision to the contrary, for any qualified company that in conjunction with their project is relocating employees from a Missouri county with a higher county average wage, the company shall obtain the endorsement of the governing body of the community from which jobs are being relocated or the county average wage for their project shall be the county average wage for the county from which the employees are being relocated;

(4) “Department”, the Missouri department of economic development;
(5) “Director”, the director of the department of economic development;
(6) “Employee”, a person employed by a qualified company, excluding:
   (a) Owners of the qualified company unless the qualified company is participating in an employee stock ownership plan; or
   (b) Owners of a noncontrolling interest in stock of a qualified company that is publicly traded;
(7) “Existing Missouri business”, a qualified company that, for the ten-year period preceding submission of a notice of intent to the department, had a physical location in Missouri and full-time employees who routinely perform job duties within Missouri;
(8) “Full-time employee”, an employee of the qualified company that is scheduled to work an average of at least thirty-five hours per week for a twelve-month period, and one for which the qualified company offers health insurance and pays at least fifty percent of such insurance premiums. An employee that spends less than fifty percent of the employee’s work time at the facility shall be considered to be located at a facility if the employee receives his or her directions and control from that facility, is on the facility’s payroll, one hundred percent of the employee’s income from such employment is Missouri income, and the employee is paid at or above the applicable percentage of the county average wage;
(9) “Local incentives”, the present value of the dollar amount of direct benefit received by a qualified company for a project facility from one or more local political subdivisions, but this term shall not include loans or other funds provided to the qualified company that shall be repaid by the qualified company to the political subdivision;
(10) “NAICS” or “NAICS industry classification”, the classification provided by the most recent edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget;
(11) “New capital investment”, shall include costs incurred by the qualified company at the project facility after acceptance by the qualified company of the proposal for benefits from the department or the approval notice of intent, whichever occurs first, for real or personal property, and may include the value of finance or capital leases for real or personal property for the term of such lease at the project facility executed after acceptance by the qualified company of the proposal for benefits from the department or the
approval of the notice of intent;

(12) “New direct local revenue”, the present value of the dollar amount of direct net new tax revenues of the local political subdivisions likely to be produced by the project over a ten-year period as calculated by the department, excluding local earnings tax, and net new utility revenues, provided the local incentives include a discount or other direct incentives from utilities owned or operated by the political subdivision;

(13) “New job”, the number of full-time employees located at the project facility that exceeds the project facility base employment less any decrease in the number of full-time employees at related facilities below the related facility base employment. No job that was created prior to the date of the notice of intent shall be deemed a new job;

(14) “New payroll”, the amount of wages paid for all new jobs, located at the project facility during the qualified company’s tax year that exceeds the project facility base payroll;

(15) “Notice of intent”, a form developed by the department and available online, completed by the qualified company, and submitted to the department stating the qualified company’s intent to request benefits under this program;

(16) “Percent of local incentives”, the amount of local incentives divided by the amount of new direct local revenue;

(17) “Program”, the Missouri works program established in sections 620.2000 to 620.2020;

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

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

(20) “Project facility base payroll”, the annualized payroll for the project facility base employment or the total amount of wages paid by the qualified company to full-time employees of the qualified company located at the project facility in the twelve months prior to the notice of intent. For purposes of calculating the benefits under this program, the amount of base payroll shall increase each year based on an appropriate measure, as determined by the department;

(21) “Project period”, the time period within which benefits are awarded to a qualified company or within which the qualified company is obligated to perform under an agreement with the department, whichever is greater;
(22) “Projected net fiscal benefit”, the total fiscal benefit to the state less any state benefits offered to the qualified company, as determined by the department;

(23) “Qualified company”, a firm, partnership, joint venture, association, private or public corporation whether organized for profit or not, or headquarters of such entity registered to do business in Missouri that is the owner or operator of a project facility, certifies that it offers health insurance to all full-time employees of all facilities located in this state, and certifies that it pays at least fifty percent of such insurance premiums. For the purposes of sections 620.2000 to 620.2020, the term “qualified company” shall not include:

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

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

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

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

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

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

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

   b. After its bankruptcy petition has been filed, it produces proof, in a form and at times satisfactory to the department, that it is not delinquent in filing any tax returns or making any payment due to the state of Missouri, including but not limited to all tax payments due after the filing of the bankruptcy petition and under the terms of the plan of reorganization. Any taxpayer who is awarded benefits under this subsection and who files for bankruptcy under Chapter 7 of the United States Bankruptcy Code, Title 11 U.S.C., shall immediately notify the department and shall forfeit such benefits and shall repay the state an amount equal to any state tax credits already redeemed and any withholding taxes already retained;

(g) Educational services (NAICS sector 61);

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

(i) Public administration (NAICS sector 92);

(j) Ethanol distillation or production;

(k) Biodiesel production; or

(l) Health care and social services (NAICS sector 62).

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

(24) “Related company”, shall mean:

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

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

(c) Corporations, partnerships, trusts or associations controlled by an individual, corporation, partnership, trust, or association in control of the qualified company. As used in this paragraph, “control of a qualified company” shall mean:

a. Ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote in the case of a qualified company that is a corporation;

b. Ownership of at least fifty percent of the capital or profits interest in such qualified company if it is a partnership or association;

c. Ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such qualified company if it is a trust, and ownership shall be determined as provided in Section 318 of the Internal Revenue Code of 1986, as amended;

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

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

(27) “Related facility base payroll”, the annualized payroll of the related facility base payroll or the total amount of taxable wages paid by the qualified company to full-time employees of the qualified company located at a related facility in the twelve months prior to the filing of the notice of intent. For purposes of calculating the benefits under this program, the amount of related facility base payroll shall increase each year based on an appropriate measure, as determined by the department;

(28) “Rural area”, a county in Missouri with a population less than seventy-five thousand or that does not contain an individual city with a population greater than fifty thousand according to the most recent federal decennial census;

(29) “Tax credits”, tax credits issued by the department to offset the state taxes imposed by chapters 143 and 148, or which may be sold [or refunded] as provided for in this program;

(30) “Withholding tax”, the state tax imposed by sections 143.191 to 143.265. For purposes of this program, the withholding tax shall be computed using a schedule as determined by the department based on average wages; and

(31) This section is subject to the provisions of section 196.1127.

620.2010. 1. In exchange for the consideration provided by the new tax revenues and other economic
stimuli that will be generated by the new jobs created, a qualified company may, for a period of five years from the date the new jobs are created, or for a period of six years from the date the new jobs are created if the qualified company is an existing Missouri business, retain an amount equal to the withholding tax as calculated under subdivision (30) of section 620.2005 from the new jobs that would otherwise be withheld and remitted by the qualified company under the provisions of sections 143.191 to 143.265 if:

1. The qualified company creates ten or more new jobs, and the average wage of the new payroll equals or exceeds ninety percent of the county average wage;

2. The qualified company creates two or more new jobs at a project facility located in a rural area, the average wage of the new payroll equals or exceeds ninety percent of the county average wage, and the qualified company commits to making at least one hundred thousand dollars of new capital investment at the project facility within two years; or

3. The qualified company creates two or more new jobs at a project facility located within a zone designated under sections 135.950 to 135.963, the average wage of the new payroll equals or exceeds eighty percent of the county average wage, and the qualified company commits to making at least one hundred thousand dollars in new capital investment at the project facility within two years of approval.

2. In addition to any benefits available under subsection 1 of this section, the department may award a qualified company that satisfies subdivision (1) of subsection 1 of this section additional tax credits, issued each year for a period of five years from the date the new jobs are created, or for a period of six years from the date the new jobs are created if the qualified company is an existing Missouri business, in an amount equal to or less than six percent of new payroll; provided that in no event may the total amount of benefits awarded to a qualified company under this section exceed nine percent of new payroll in any calendar year. The amount of tax credits awarded to a qualified company under this subsection shall not exceed the projected net fiscal benefit to the state, as determined by the department, and shall not exceed the least amount necessary to obtain the qualified company’s commitment to initiate the project. In determining the amount of tax credits to award to a qualified company under this subsection, the department shall consider the following factors:

1. The significance of the qualified company’s need for program benefits;

2. The amount of projected net fiscal benefit to the state of the project and the period in which the state would realize such net fiscal benefit;

3. The overall size and quality of the proposed project, including the number of new jobs, new capital investment, proposed wages, growth potential of the qualified company, the potential multiplier effect of the project, and similar factors;

4. The financial stability and creditworthiness of the qualified company;

5. The level of economic distress in the area;

6. An evaluation of the competitiveness of alternative locations for the project facility, as applicable; and

7. The percent of local incentives committed.

3. Upon approval of a notice of intent to receive tax credits under subsections 2 and 5 of this section, the department and the qualified company shall enter into a written agreement covering the applicable
project period. The agreement shall specify, at a minimum:

1. The committed number of new jobs, new payroll, and new capital investment for each year during the project period;

2. The date or time period during which the tax credits shall be issued, which may be immediately or over a period not to exceed two years from the date of approval of the notice of intent;

3. Clawback provisions, as may be required by the department; and

4. Any other provisions the department may require.

4. In lieu of the benefits available under sections 1 and 2 of this section, and in exchange for the consideration provided by the new tax revenues and other economic stimuli that will be generated by the new jobs created by the program, a qualified company may, for a period of five years from the date the new jobs are created, or for a period of six years from the date the new jobs are created if the qualified company is an existing Missouri business, retain an amount equal to the withholding tax as calculated under subdivision (30) of section 620.2005 from the new jobs that would otherwise be withheld and remitted by the qualified company under the provisions of sections 143.191 to 143.265 equal to:

1. Six percent of new payroll for a period of five years from the date the required number of new jobs were created if the qualified company creates one hundred or more new jobs and the average wage of the new payroll equals or exceeds one hundred twenty percent of the county average wage of the county in which the project facility is located; or

2. Seven percent of new payroll for a period of five years from the date the required number of jobs were created if the qualified company creates one hundred or more new jobs and the average wage of the new payroll equals or exceeds one hundred forty percent of the county average wage of the county in which the project facility is located.

[The department shall issue a refundable tax credit for] Any difference between the amount of benefit allowed under this subsection and the amount of withholding tax retained by the company, [in the event the withholding tax is not sufficient to provide the entire amount of benefit due to the qualified company under this subsection] shall not be refunded.

5. In addition to the benefits available under subsection 4 of this section, the department may award a qualified company that satisfies the provisions of subsection 4 of this section additional tax credits, issued each year for a period of five years from the date the new jobs are created, or for a period of six years from the date the new jobs are created if the qualified company is an existing Missouri business, in an amount equal to or less than three percent of new payroll; provided that in no event may the total amount of benefits awarded to a qualified company under this section exceed nine percent of new payroll in any calendar year. The amount of tax credits awarded to a qualified company under this subsection shall not exceed the projected net fiscal benefit to the state, as determined by the department, and shall not exceed the least amount necessary to obtain the qualified company’s commitment to initiate the project. In determining the amount of tax credits to award to a qualified company under this subsection, the department shall consider the factors provided under subsection 2 of this section.

6. No benefits shall be available under this section for any qualified company that has performed significant, project-specific site work at the project facility, purchased machinery or equipment related to
the project, or has publicly announced its intention to make new capital investment at the project facility prior to receipt of a proposal for benefits under this section or approval of its notice of intent, whichever occurs first.”; and

Further amend said bill, Page 9, Section 620.2020, Line 40, by deleting all of said line and inserting in lieu thereof the following:

“but the department shall issue a [refundable] nonrefundable tax credit for the [full] amount of”; and

Further amend said bill and section, Page 12, Lines 144-146, by deleting all of said lines and inserting in lieu thereof the following:

“11. [The director of revenue shall issue a refund to the qualified company to the extent that] The amount of tax credits allowed under this program that exceeds the amount of the qualified company’s tax liability under chapter 143 or 148 shall not be refunded.”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

HOUSE AMENDMENT NO. 9

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 549, Page 1, Section A, Line 3, by inserting immediately after all of said section and line the following:

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

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

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

(3) Standard industry code, if applicable;

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

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

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

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

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

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

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

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

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

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

10. In addition to the information required by subsection 1 of this section, an applicant for all tax credit programs, excluding the domestic and social tax credits, shall also include information detailing any political contributions in excess of twenty-five dollars made to a candidate committee, campaign committee, or a state political party committee, as these entities are defined under chapter 130, during the two years immediately prior to the application filing date. The administrating agency shall provide the information submitted under this subsection to the Missouri ethics commission. Such information shall be considered a public record under chapter 610.

11. An administering agency may, by rule, require additional information to be submitted by an applicant. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be void.
[11.] **12.** Where the sole requirement for receiving a tax credit in the enabling legislation of any tax credit is an obligatory assessment upon a taxpayer or a monetary contribution to a particular group or entity, the application requirements provided in this section shall apply to the recipient of such assessment or contribution and shall not apply to the assessed nor the contributor.

[12.] **13.** It shall be the duty of each administering agency to provide information to every applicant, at some time prior to authorization of an applicant’s tax credit application, wherein the requirements of this section, the annual reporting requirements of section 135.805, and the penalty provisions of section 135.810 are described in detail.”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

**HOUSE AMENDMENT NO. 10**

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 549, Page 1, Section A, Line 3, by inserting immediately after said section and line the following:

“135.562. 1. If any taxpayer with a federal adjusted gross income of thirty thousand dollars or less incurs costs for the purpose of making all or any portion of such taxpayer’s principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer, such taxpayer shall receive a tax credit against such taxpayer’s Missouri income tax liability in an amount equal to the lesser of one hundred percent of such costs or two thousand five hundred dollars per taxpayer, per tax year.

2. Any taxpayer with a federal adjusted gross income greater than thirty thousand dollars but less than sixty thousand dollars who incurs costs for the purpose of making all or any portion of such taxpayer’s principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer shall receive a tax credit against such taxpayer’s Missouri income tax liability in an amount equal to the lesser of fifty percent of such costs or two thousand five hundred dollars per taxpayer per tax year. No taxpayer shall be eligible to receive tax credits under this section in any tax year immediately following a tax year in which such taxpayer received tax credits under the provisions of this section.

3. Tax credits issued pursuant to this section may be refundable in an amount not to exceed two thousand five hundred dollars per tax year.

4. Eligible costs for which the credit may be claimed include:

(1) Constructing entrance or exit ramps;

(2) Widening exterior or interior doorways;

(3) Widening hallways;

(4) Installing handrails or grab bars;

(5) Moving electrical outlets and switches;

(6) Installing stairway lifts;

(7) Installing or modifying fire alarms, smoke detectors, and other alerting systems;

(8) Modifying hardware of doors; or

(9) Modifying bathrooms.
5. The tax credits allowed, including the maximum amount that may be claimed, pursuant to this section shall be reduced by an amount sufficient to offset any amount of such costs a taxpayer has already deducted from such taxpayer’s federal adjusted gross income or to the extent such taxpayer has applied any other state or federal income tax credit to such costs.

6. A taxpayer shall claim a credit allowed by this section in the same taxable year as the credit is issued, and at the time such taxpayer files his or her Missouri income tax return; provided that such return is timely filed.

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

8. The provisions of this section shall apply to all tax years beginning on or after January 1, 2008.

9. The provisions of this section shall expire December 31, [2019] 2026, unless reauthorized by the general assembly. This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset. The provisions of this subsection shall not be construed to limit or in any way impair the department’s ability to redeem tax credits authorized on or before the date the program authorized under this section expires or a taxpayer’s ability to redeem such tax credits.

10. In no event shall the aggregate amount of all tax credits allowed pursuant to this section exceed [one] two hundred thousand dollars in any given fiscal year. The tax credits issued pursuant to this section shall be on a first-come, first-served filing basis.”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

Titling change adopted.

In which the concurrence of the Senate is respectfully requested.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed HCS for HCR 86.

HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE CONCURRENT RESOLUTION NO. 86

WHEREAS, Missouri was part of the 1803 Louisiana Purchase and became a state in 1821; and

WHEREAS, the terms of Missouri’s statehood included that Missouri would be the only state north of the Mason-Dixon line that was a slave state; and

WHEREAS, the tensions in the nation regarding racial equality, or lack thereof, have played out in profound ways in the state of Missouri; and

WHEREAS, St. Louis, being situated on the Mississippi River, was uniquely positioned to be a destination for the slave trade; and

WHEREAS, tensions of human inequality are profoundly apparent in the history of the state; and

WHEREAS, when persons with African ancestry in Missouri sued for their freedom, such freedom was routinely granted; and
WHEREAS, the tension in the nation over the issue of slavery and human inequality resulted in Dred and Harriet Scott, persons with African ancestry, being denied freedom in this state in a decision by the Missouri Supreme Court on March 22, 1852, and such decision was affirmed by the United States Supreme Court on March 6, 1857; and

WHEREAS, the March 22, 1852, Dred Scott decision is a negative legacy for this state and antithetical to the nation’s founding values, specifically the tenet that all men are created equal; and

WHEREAS, the Dred Scott decision’s assertion that people of African ancestry “had for more than a century before been regarded as beings of an inferior order, and altogether unfit to associate with the white race, either in social or political relations; and so far inferior, that they had no rights which the white man was bound to respect; and that the negro might justly and lawfully be reduced to slavery for his benefit” was an expression of racism and a precursor to Jim Crow laws, which perpetrated over a century of injustice; and

WHEREAS, all political power is vested in and derived from the people, under God; and

WHEREAS, all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole; and

WHEREAS, all constitutional government is intended to promote the general welfare of all people; and

WHEREAS, all persons have a natural right to life, liberty, and the pursuit of happiness; and

WHEREAS, no person shall be deprived of life, liberty, or property without the due process of law; and

WHEREAS, all human beings are created equal and are entitled to equal rights and opportunity under the law; and

WHEREAS, Missouri will never again deny legal protection to a class of human beings on the grounds that they are less than human; and

WHEREAS, it is time to draw a line between Missouri’s history which encompassed such inhumane and unfair treatment to our citizens, and the present and future Missouri which aims to be a place of equal treatment for all:

NOW THEREFORE BE IT RESOLVED that the members of the House of Representatives of the Ninety-ninth General Assembly, Second Regular Session, the Senate concurring therein, hereby condemn the March 22, 1852, Dred Scott decision issued by the Missouri Supreme Court.

BE IT FURTHER RESOLVED that the Chief Clerk of the Missouri House of Representatives be instructed to prepare a properly inscribed copy of this resolution for the Governor, the Clerk of the Supreme Court of Missouri, the justices of the Supreme Court of Missouri, and the members of the Missouri congressional delegation.

In which the concurrence of the Senate is respectfully requested.

President Pro Tem Richard assumed the Chair

REPORTS OF STANDING COMMITTEES

Senator Cunningham, Chairman of the Committee on Fiscal Oversight, submitted the following reports:

Mr. President: Your Committee on Fiscal Oversight, to which were referred SS No. 2 for SCS for HCS for HBs 1288, 1377 and 2050; SS for HB 1415; HB 1633, with SCS; HCS for HB 1868, with SCS; HCS for HB 2042, with SCS; HCS for HB 2249, with SCS; HCS for HBs 2277 and 1983, with SCS; HCS for HBs 2337 and 2272, with SCS; and HCS for HB 2540, with SCS, begs leave to report that it has considered the same and recommends that the bills do pass.

PRIVILEGED MOTIONS

Senator Brown, on behalf of the conference committee appointed to act with a like committee from the House on HCS for SS for SCS for SB 775, as amended, moved that the following conference committee report be taken up, which motion prevailed.

CONFERENCE COMMITTEE REPORT ON HOUSE COMMITTEE SUBSTITUTE FOR SENATE SUBSTITUTE FOR SENATE COMMITTEE SUBSTITUTE FOR SENATE BILL NO. 775

The Conference Committee appointed on House Committee Substitute for Senate Substitute for Senate
Committee Substitute for Senate Bill No. 775, with House Amendment No. 1, House Amendment No. 2 to House Amendment No. 2 and House Amendment No. 2 as amended, begs leave to report that we, after free and fair discussion of the differences, have agreed to recommend and do recommend to the respective bodies as follows:

1. That the House recede from its position on House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 775, as amended;

2. That the Senate recede from its position on Senate Substitute for Senate Committee Substitute for Senate Bill No. 775;

3. That the attached Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 775, be Third Read and Finally Passed.

FOR THE SENATE: FOR THE HOUSE:
/s/ Dan Brown /s/ Scott Fitzpatrick
Rob Schaaf /s/ Justin Alferman
/s/ David Sater /s/ David Wood
/s/ S. Kiki Curls /s/ Kip Kendrick
/s/ Gina Walsh /s/ Cora Faith Walker

Senator Brown moved that the above conference committee report be adopted, which motion prevailed by the following vote:

YEAS—Senators
Brown Chappelle-Nadal Cierpiot Crawford Cunningham Curls Dixon
Eigel Emery Hegeman Holsman Hoskins Hummel Kehoe
Koenig Libla Munzlinger Onder Richard Riddle Rizzo
Romine Rowden Sater Schaaf Schatz Schupp Sifton
Wallingford Walsh Wasson Wieland—32

NAYS—Senators—None

Absent—Senator Nasheed—1

Absent with leave—Senators—None

Vacancies—1

On motion of Senator Brown, CCS for HCS for SS for SCS for SB 775, entitled:

CONFERENCE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 775

An Act to repeal sections 190.839, 198.439, 208.437, 208.471, 208.480, 338.550, and 633.401, RSMo, and to enact in lieu thereof seven new sections relating to reimbursement allowance taxes.
Was read the 3rd time and passed by the following vote:

YEAS—Senators
Brown Chappelle-Nadal Cierpiot Crawford Cunningham Curls Dixon
Eigel Emery Hegeman Holsman Hoskins Hummel Kehoe
Koenig Libla Munzlinger Onder Richard Riddle Rizzo
Romine Rowden Sater Schaaf Schatz Schupp Sifton
Wallingford Walsh Wasson Wieland—32

NAYS—Senators—None

Absent—Senator Nasheed—1

Absent with leave—Senators—None

Vacancies—1

The President declared the bill passed.

On motion of Senator Brown, title to the bill was agreed to.

Senator Brown moved that the vote by which the bill passed be reconsidered.

Senator Kehoe moved that motion lay on the table, which motion prevailed.

Senator Onder moved that the Senate refuse to concur in HCS for SS for SCS for SBs 603, 576 and 898, as amended, and request the House to recede from its position or, failing to do so, grant the Senate a conference thereon and that the conferees be allowed to exceed the differences, which motion prevailed.

HOUSE BILLS ON THIRD READING

HCS for HB 2019, entitled:

An Act to appropriate money for planning and capital improvements including but not limited to major additions and renovations, new structures, and land improvements or acquisitions; and to transfer money among certain funds, from the funds herein designated for the fiscal period beginning July 1, 2018, and ending June 30, 2019.

Was taken up by Senator Brown.

On motion of Senator Brown, HCS for HB 2019 was read the 3rd time and passed by the following vote:

YEAS—Senators
Brown Chappelle-Nadal Cierpiot Crawford Cunningham Curls Dixon
Emery Hegeman Holsman Hoskins Hummel Kehoe Koenig
Libla Munzlinger Onder Richard Riddle Rizzo Romine
Rowden Sater Schaaf Schatz Schupp Sifton Wallingford
Walsh Wasson Wieland—31

NAYS—Senator Eigel—1
Absent—Senator Nasheed—1

Absent with leave—Senators—None

Vacancies—1

The President declared the bill passed.

On motion of Senator Brown, title to the bill was agreed to.

Senator Brown moved that the vote by which the bill passed be reconsidered.

Senator Kehoe moved that motion lay on the table, which motion prevailed.

At the request of Senator Wallingford, HCS for HB 1456, with SCS, was placed on the Informal Calendar.

At the request of Senator Hegeman, HCS for HB 1872 was placed on the Informal Calendar.

HB 1516, introduced by Representative Wiemann, entitled:

An Act to repeal section 208.152, RSMo, and to enact in lieu thereof one new section relating to chiropractic services.

Was taken up by Senator Riddle.

President Parson assumed the Chair.

On motion of Senator Riddle, HB 1516 was read the 3rd time and passed by the following vote:

YEAS—Senators

Brown Chappelle-Nadal Cierpiot Crawford Cunningham Curls Dixon
Eigel Emery Hegeman Holsman Hoskins Hummel Kehoe
Koenig Libla Munzlinger Onder Richard Riddle Rizzo
Romine Rowden Sater Schaff Schatz Schupp Sifton
Wallingford Walsh Wasson Wieland—32

NAYS—Senators—None

Absent—Senator Nasheed—1

Absent with leave—Senators—None

Vacancies—1

The President declared the bill passed.

On motion of Senator Riddle, title to the bill was agreed to.

Senator Riddle moved that the vote by which the bill passed be reconsidered.

Senator Kehoe moved that motion lay on the table, which motion prevailed.
At the request of Senator Riddle, **HCS for HB 1388**, with **SCS**, was placed on the Informal Calendar.

At the request of Senator Riddle, **HCS for HB 1719**, with **SCS**, was placed on the Informal Calendar.

**HCS for HB 1461**, entitled:

An Act to repeal sections 452.375, 452.377, 589.660, 589.663, 589.664, 589.666, 589.669, 589.672, and 589.678, RSMo, and to enact in lieu thereof nine new sections relating to the address confidentiality program.

Was called from the Informal Calendar and taken up by Senator Rowden.

On motion of Senator Rowden, **HCS for HB 1461** was read the 3rd time and passed by the following vote:

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<td>Romine</td>
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<td>Wallingford</td>
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| NAYS—Senators—None |

| Absent—Senator Nasheed—1 |

| Absent with leave—Senators—None |

| Vacancies—1 |

The President declared the bill passed.

On motion of Senator Rowden, title to the bill was agreed to.

Senator Rowden moved that the vote by which the bill passed be reconsidered.

Senator Kehoe moved that motion lay on the table, which motion prevailed.

**HB 1484**, introduced by Representative Brown, entitled:

An Act to repeal section 313.040, RSMo, and to enact in lieu thereof one new section relating to bingo, with a contingent effective date.

Was called from the Informal Calendar and taken up by Senator Romine.

On motion of Senator Romine, **HB 1484** was read the 3rd time and passed by the following vote:

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<td>Brown</td>
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<td>Eigel</td>
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<td>Libla</td>
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<tr>
<td>Rowden</td>
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<td>Walsh</td>
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</tbody>
</table>
NAYS—Senator Emery—1

Absent—Senator Nasheed—1

Absent with leave—Senators—None

Vacancies—1

The President declared the bill passed.

On motion of Senator Romine, title to the bill was agreed to.

Senator Romine moved that the vote by which the bill passed be reconsidered.

Senator Kehoe moved that motion lay on the table, which motion prevailed.

**HJR 59**, introduced by Representative Brown, entitled:

Joint Resolution submitting to the qualified voters of Missouri an amendment repealing section 39(a) of article III of the Constitution of Missouri, and adopting one new section in lieu thereof relating to bingo.

Was called from the Informal Calendar and taken up by Senator Romine.

On motion of Senator Romine, **HJR 59** was read the 3rd time and passed by the following vote:

YEAS—Senators

Brown  Chappelle-Nadal  Cierpiot  Crawford  Cunningham  Curls  Dixon
Eigel  Hegeman  Holsman  Hoskins  Hummel  Kehoe  Koenig
Libla  Munzlinger  Onder  Richard  Riddle  Rizzo  Romine
Rowden  Sater  Schaaf  Schatz  Schupp  Sifton  Wallingford
Walsh  Wasson  Wieland—31

NAYS—Senator Emery—1

Absent—Senator Nasheed—1

Absent with leave—Senators—None

Vacancies—1

The President declared the bill passed.

On motion of Senator Romine, title to the bill was agreed to.

Senator Romine moved that the vote by which the bill passed be reconsidered.

Senator Kehoe moved that motion lay on the table, which motion prevailed.

**PRIVILEGED MOTIONS**

Senator Cunningham, on behalf of the conference committee appointed to act with a like committee from the House on SS for SCS for HCS for **HB 1879**, as amended, moved that the following conference committee report be taken up, which motion prevailed.
CONFERENCE COMMITTEE REPORT ON
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1879

The Conference Committee appointed on Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 1879, with Senate Amendment No. 1, Senate Amendment No. 2, Senate Amendment No. 3, and Senate Amendment No. 4, begs leave to report that we, after free and fair discussion of the differences, have agreed to recommend and do recommend to the respective bodies as follows:

1. That the Senate recede from its position on Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 1879, as amended;

2. That the House recede from its position on House Committee Substitute for House Bill No. 1879;

3. That the attached Conference Committee Substitute for Senate Substitute for Senate Committee Substitute for House Committee Substitute for House Bill No. 1879 be Third Read and Finally Passed.

FOR THE HOUSE:
/s/ Lyndall Fraker
/s/ Dan Houx
/s/ Dan Shaul
/s/ Mary Nichols
/s/ Rory Rowland

FOR THE SENATE:
/s/ Mike Cunningham
/s/ Sandy Crawford
/s/ Paul Wieland
/s/ Scott Sifton
/s/ Gina Walsh

Senator Cunningham moved that the above conference committee report be adopted, which motion prevailed by the following vote:

YEAS—Senators
Brown Chappelle-Nadal Cierpiot Crawford Cunningham Curls Dixon
Eigel Emery Hegeman Holsman Hoskins Kehoe Koenig
Munzlinger Onder Richard Riddle Rizzo Romine Rowden
Sater Schatz Sifton Wallingford Walsh Wasson Wieland—28

NAYS—Senators
Hummel Schaaf Schupp—3

Absent—Senator Nasheed—1
Absent with leave—Senator Libla—1
Vacancies—1

On motion of Senator Cunningham, CCS for SS for SCS for HCS for HB 1879, entitled:
CONFERENCE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1879

An Act to repeal sections 30.270, 34.010, 34.165, 50.660, 50.783, 67.085, 95.530, 110.010, 110.080, 110.140, 137.225, 165.221, 165.231, 165.241, and 165.271, RSMo, and to enact in lieu thereof sixteen new sections relating to financial transactions involving public entities, with existing penalty provisions.

Was read the 3rd time and passed by the following vote:

YEAS—Senators
Brown Chappelle-Nadal Cierpiot Crawford Cunningham Curls Dixon
Eigel Emery Hegeman Holsman Hoskins Kehoe Koenig
Munzlinger Onder Richard Riddle Rizzo Romine Rowden
Sater Schatz Sifton Wallingford Walsh Wasson Wieland—28

NAYS—Senators
Hummel Schaaf Schupp—3

Absent—Senator Nasheed—1

Absent with leave—Senator Libla—1

Vacancies—1

The President declared the bill passed.

On motion of Senator Cunningham, title to the bill was agreed to.

Senator Cunningham moved that the vote by which the bill passed be reconsidered.

Senator Kehoe moved that motion lay on the table, which motion prevailed.

HOUSE BILLS ON THIRD READING

HB 1633, introduced by Representative Corlew, with SCS, entitled:

An Act to repeal section 556.046, RSMo, and to enact in lieu thereof one new section elating to convictions of included offenses.

Was taken up by Senator Dixon.

SCS for HB 1633, entitled:

SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1633

Was taken up.

Senator Dixon moved that SCS for HB 1633 be adopted.

Senator Dixon offered SS for SCS for HB 1633, entitled:

SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1633


Senator Dixon moved that SS for SCS for HB 1633 be adopted.

Senator Emery offered SA 1, which was read:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Committee Substitute for House Bill No. 1633, Pages 20-21, Section 558.043, by striking all of said section from the bill; and

Further amend the title and enacting clause accordingly.

Senator Emery moved that the above amendment be adopted, which motion prevailed.

Senator Dixon moved that SS for SCS for HB 1633, as amended, be adopted, which motion prevailed.

On motion of Senator Dixon, SS for SCS for HB 1633, as amended, was read the 3rd time and passed by the following vote:

YEAS—Senators
Brown  Chappelle-Nadal  Cierpiot  Crawford  Cunningham  Curls  Dixon
Eigel  Emery  Hegeman  Holsman  Hoskins  Hummel  Kehoe
Koenig  Munzlinger  Onder  Richard  Riddle  Rizzo  Romine
Rowden  Sater  Schatz  Schupp  Sifton  Wallingford  Walsh
Wasson  Wieland—30

NAYS—Senator Schaaf—1

Absent—Senator Nasheed—1

Absent with leave—Senator Libla—1

Vacancies—1

The President declared the bill passed.

On motion of Senator Dixon, title to the bill was agreed to.

Senator Dixon moved that the vote by which the bill passed be reconsidered.

Senator Kehoe moved that motion lay on the table, which motion prevailed.
President Pro Tem Richard assumed the Chair.

Senator Munzlinger moved that HB 1428, with SS, SA 1 and SSA 1 for SA 1 (pending), be called from the Informal Calendar and again taken up 3rd reading and final passage, which motion prevailed.

SSA 1 for SA 1 was again taken up.

On motion of Senator Sifton, SSA 1 for SA 1 failed of adoption by the following vote:

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<td>Rowden</td>
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Absent—Senators

Chappelle-Nadal | Nasheed | Sater—3

Absent with leave—Senator Libla—1

Vacancies—1

SA 1 was again taken up.

Senator Schaaf moved that the above amendment be adopted, which motion prevailed.

Senator Munzlinger moved that SS for HB 1428, as amended, be adopted, which motion prevailed.

On motion of Senator Munzinger, SS for HB 1428, as amended, was read the 3rd time and passed by the following vote:

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<td>Emery</td>
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Absent—Senators

Chappelle-Nadal | Nasheed | Sater—3

Absent with leave—Senator Libla—1

Vacancies—1

The President declared the bill passed.

On motion of Senator Munzlinger, title to the bill was agreed to.
Senator Munzlinger moved that the vote by which the bill passed be reconsidered.
Senator Kehoe moved that motion lay on the table, which motion prevailed.

MESSAGES FROM THE HOUSE

The following messages were received from the House of Representatives through its Chief Clerk:

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS for SCS** for **SB 652**.

Bill ordered enrolled.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS for HJR 100**, entitled:

An Act submitting to the qualified voters of Missouri, an amendment repealing section 10 of article III of the Constitution of Missouri, and adopting three new sections in lieu thereof relating to the general assembly.

In which the concurrence of the Senate is respectfully requested.

RESOLUTIONS

Senator Rowden offered Senate Resolution No. 2080, regarding James A. Chenault, III, Esq., Rocheport, which was adopted.

Senator Crawford offered Senate Resolution No. 2081, regarding Antioch Christian Church, Pittsburg, which was adopted.

Senator Romine offered Senate Resolution No. 2082, regarding Paulette Pratt-Pickett, Cadet, which was adopted.

Senator Romine offered Senate Resolution No. 2083, regarding Sharon Roberts, Bonne Terre, which was adopted.

On motion of Senator Kehoe, the Senate adjourned until 2:00 p.m., Monday, May 14, 2018.

SENATE CALENDAR

SEVENTIETH DAY–MONDAY, MAY 14, 2018

FORMAL CALENDAR

HOUSE BILLS ON SECOND READING

HB 2644-Rowland  HCS for HJR 100
THIRD READING OF SENATE BILLS

SS for SB 579-Libla (In Fiscal Oversight)  SS for SB 699-Sifton (In Fiscal Oversight)

SENATE BILLS FOR PERFECTION

1. SJR 36-Schatz, with SCS
2. SB 678-Eigel
3. SB 1102-Kehoe, with SCS
4. SB 1015-Wieland, with SCS
5. SB 709-Schatz, with SCS
6. SB 640-Sater
7. SB 963-Wieland, with SCS
8. SB 952-Rowden
9. SB 864-Hoskins
10. SB 998-Schatz, with SCS
11. SB 703-Hegeman
12. SB 915-Crawford
13. SB 934-Hegeman
14. SB 988-Rowden, with SCS
15. SB 790-Cierpiot, with SCS
16. SB 734-Schatz, with SCS

HOUSE BILLS ON THIRD READING

1. HCS for HB 2042, with SCS (Dixon)
2. HCS for HB 1868, with SCS (Riddle)
3. HCS for HB 2249, with SCS (Riddle)
4. HCS for HB 2540, with SCS (Eigel)
5. HB 1446-Eggleston, with SCS (Koenig)
6. HCS for HBs 2337 & 2272, with SCS (Wieland)
7. HCS for HBs 2277 & 1983, with SCS (Schatz)
8. HCS for HB 2031 (Hoskins)
9. HCS for HB 1667, with SCS (Wallingford)
10. HCS for HB 1713, with SCS (Sater)
11. HB 1249-Plocher, with SCS (Dixon)
12. HB 1832-Cornejo, with SCS (Riddle)
13. HB 2347-Davis, with SCS (Wallingford)
14. HCS for HBs 2280, 2120, 1468 & 1616, with SCS (Sater) (In Fiscal Oversight)
15. HB 2562-Austin, with SCS (Dixon)
16. HB 1892-Wilson (Cierpiot)
17. HB 2208-Curtman, with SCS (Eigel)
18. HB 2039-Fraker (Cunningham)

INFORMAL CALENDAR

THIRD READING OF SENATE BILLS

SS#2 for SCS for SBs 617, 611 & 667-Eigel
(In Fiscal Oversight)

SENATE BILLS FOR PERFECTION

SB 546-Munzlinger, with SS#4 (pending)
SB 550-Wasson, with SCS
SBs 555 & 609-Brown, with SCS
SB 556-Brown, with SA 1 (pending)
SB 561-Sater, with SA 1 (pending)  
SB 567-Cunningham, with SCS, SS for SCS,  
   SA 1 & SA 1 to SA 1 (pending)  
SB 578-Romine  
SB 591-Hegeman, with SCS  
SB 596-Riddle, with SCS  
SB 599-Schatz  
SB 602-Onder, with SCS  
SB 612-Koenig, with SCS, SS#2 for SCS,  
   SA 2, SSA 1 for SA 2 & SA 1 to SSA 1  
   for SA 2 (pending)  
SB 663-Schatz, with SCS, SS for SCS &  
   SA 1 (pending)  
SB 730-Wallingford, with SCS & SA 1  
   (pending)  
SB 751-Schatz  
SB 767-Hoskins, with SCS, SS for SCS &  
   SA 2 (pending)  
SB 774-Munzlinger  
SB 813-Riddle, with SCS & SA 1 (pending)  
SB 822-Hegeman, with SCS & SS for SCS  
   (pending)  
SB 832-Rowden, with SCS, SS#2 for SCS &  
   point of order (pending)  
SB 837-Rowden  
SB 848-Riddle  
SB 849-Kehoe and Schupp, with SCS, SA 1  
   & SA 1 to SA 1 (pending)  
SB 859-Koenig, with SCS & SS for SCS  
   (pending)  
SB 860-Koenig, with SCS, SS for SCS &  
   SA 1 (pending)  
SB 861-Hegeman, with SCS  
SB 865-Kehoe  
SB 893-Sater, with SCS, SS for SCS &  
   SA 1 (pending)  
SB 912-Rowden, with SCS & SS#3 for SCS  
   (pending)  
SB 920-Riddle, with SS & SA 2 (pending)  
SB 928-Onder, with SCS  
SB 1003-Wasson, with SS & SA 1 (pending)  
SB 1021-Dixon and Wallingford, with SCS

HOUSE BILLS ON THIRD READING

HB 1247-Pike (Onder)  
HB 1250-Plocher, with SCS (Dixon)  
HCS for HB 1251, with SCS (Crawford)  
HCS for HB 1264 (Hegeman)  
HB 1267-Lichtenegeger (Munzlinger)  
SS#2 for SCS for HCS for HBs 1288, 1377  
   & 2050 (Dixon)  
HB 1303-Alferman, with SCS (Rowden)  
HB 1329-Remole, with SCS, SS for SCS &  
   SA 5 (pending) (Munzlinger)  
HCS for HB 1388, with SCS (Riddle)  
HB 1389-Fitzpatrick, with SCS (Schatz)  
HB 1409-Fitzpatrick (Kehoe)  
HB 1413-Taylor, with SCS, SS for SCS &  
   SA 1 (pending) (Onder)  
SS for HB 1415-Lauer (Wasson)  
HB 1442-Alferman, with SCS, SS for SCS &  
   SA 1 (pending) (Schatz)  
HCS for HB 1443, with SCS (Sater)  
HCS for HB 1456, with SCS (Wallingford)  
HB 1578-Kolkmeyer (Munzlinger)  
HCS for HB 1597, with SCS (Dixon)  
HCS for HB 1605, with SCS (Kehoe)  
HCS for HB 1611 (Riddle)  
HCS for HB 1614 (Hegeman)  
HCS for HB 1617, with SCS, SS#2 for SCS  
   & SA 1 (pending) (Onder)
HB 1630-Evans (Rowden)  
HCS for HB 1645 (Rowden)  
HB 1691-Miller, with SCS & SS for SCS (pending) (Emery)  
HCS for HB 1710, with SCS (Eigel)  
HB 1719-Grier, with SCS (Riddle)  
HCS for HBs 1729, 1621 & 1436 (Brown)  
HCS for HB 1796, with SS (pending) (Rowden)  
HB 1809-Tate (Schatz)  
HB 1831-Ruth, with SA 1 & SA 1 to SA 1 (pending) (Wieland)  
HCS for HB 1872 (Hegeman)  
HB 1968-Grier (Schatz)  
HB 1998-Bondon, with SCS (Emery)  
HB 2026-Wilson, with SCS (Rowden)  
HB 2043-Tate (Wasson)  
HB 2044-Taylor, with SCS (pending) (Dixon)  
HB 2122-Engler, with SCS (Schatz)  
HCS for HB 2129, with SS (pending) (Romine)  
HB 2179-Richardson (Kehoe)  
HCS for HB 2216, with SCS (Emery)  

SENATE BILLS WITH HOUSE AMENDMENTS

SS for SCS for SB 549-Wasson, with HA 1, HA 3, HA 4, HA 5, as amended, HA 6, HA 7, HA 8, HA 9 & HA 10  
SS#2 for SCS for SB 590-Hegeman, with HA 1  
SS for SB 597-Riddle, with HCS, as amended  
SCS for SB 769-Cunningham, with HCS  
SCS for SBs 807 & 577-Wasson, with HCS, as amended

BILL IN CONFERENCE AND BILL CARRYING REQUEST MESSAGES

In Conference

SB 569-Cunningham, with HCS, as amended  
(Senate adopted CCR and passed CCS)  
SS for SB 608-Hoskins, with HCS  
SB 660-Riddle, with HCS, as amended  
SB 687-Sater, with HCS, as amended  
SCS for SB 718-Eigel, with HCS, as amended  
SB 743-Sater, with HCS, as amended  
SS for SCS for SB 775-Brown, with HCS, as amended  
(Senate adopted CCR and passed CCS)

SS for SCS for SBs 603, 576 & 898-Onder, with HCS, as amended  
(Senate requests House recede or grant conference)

Requests to Recede or Grant Conference

HB 1350-Smith (163), with SS for SCS, as amended (Rowden)  
(House requests Senate recede or grant conference)
RESOLUTIONS

SR 1137-Walsh, with SS (pending)    SR 2058-Schaaf
SR 1487-Schaaf                       SR 2059-Schaaf
SR 2020-Schaaf                       SR 2060-Schaaf
SR 2052-Schaaf                       SR 2061-Schaaf
SR 2053-Schaaf                       SR 2062-Schaaf
SR 2054-Schaaf                       SR 2063-Schaaf
SR 2055-Schaaf                       SR 2064-Schaaf
SR 2056-Schaaf                       SR 2065-Schaaf
SR 2057-Schaaf                       SR 2066-Schaaf

Reported from Committee

SCR 30-Wallingford, with SA 1 (pending)    HCR 63-Haefner (Wieland)
SCR 50-Hegeman                        HCR 69-Davis (Hoskins)
SCR 53-Munzlinger                     HCR 96-Conway (Eigel)

To be Referred

HCS for HCR 86