

SENATE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1700

AN ACT

To repeal sections 32.310, 67.730, 67.1360, 68.075, 94.838, 94.900, 94.902, 137.115, 137.180, 137.385, 138.060, 138.090, 138.434, 143.121, 143.171, 143.1027, 144.140, 144.605, 144.710, 144.757, 144.759, 205.202, 321.552, 620.2005, and 620.2010, RSMo, and to enact in lieu thereof forty-three new sections relating to taxation, with an emergency clause for a certain section and an effective date for certain sections.

---

---

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,  
AS FOLLOWS:

1           Section A. Sections 32.310, 67.730, 67.1360, 68.075,  
2   94.838, 94.900, 94.902, 137.115, 137.180, 137.385, 138.060,  
3   138.090, 138.434, 143.121, 143.171, 143.1027, 144.140, 144.605,  
4   144.710, 144.757, 144.759, 205.202, 321.552, 620.2005, and  
5   620.2010, RSMo, are repealed and forty-three new sections enacted  
6   in lieu thereof, to be known as sections 32.310, 33.575, 67.730,  
7   67.1011, 67.1360, 67.1790, 68.075, 94.838, 94.842, 94.900,  
8   94.902, 94.1014, 137.115, 137.180, 137.385, 138.060, 138.090,  
9   138.434, 143.121, 143.171, 143.425, 143.1027, 143.1160, 144.140,  
10   144.605, 144.608, 144.637, 144.638, 144.710, 144.752, 144.757,  
11   144.759, 191.1601, 191.1603, 191.1604, 191.1605, 191.1606,  
12   191.1607, 205.202, 321.552, 620.2005, 620.2010, and 620.2250, to  
13   read as follows:

1           32.310. 1. The department of revenue shall create and  
2 maintain a mapping feature on its official public website that  
3 displays sales and use tax information of political subdivisions  
4 of this state that have taxing authority, including the current  
5 tax rate for each sales and use tax imposed and collected. Such  
6 display shall have the option to showcase the borders and  
7 jurisdiction of the following political subdivisions on a map of  
8 the state to the extent that such political subdivisions collect  
9 sales and use tax:

- 10           (1) Ambulance districts;
- 11           (2) Community improvement districts;
- 12           (3) Fire protection districts;
- 13           (4) Levee districts;
- 14           (5) Library districts;
- 15           (6) Neighborhood improvement districts;
- 16           (7) Port authority districts;
- 17           (8) Tax increment financing districts;
- 18           (9) Transportation development districts;
- 19           (10) School districts; or
- 20           (11) Any other political subdivision that imposes a sales  
21 or use tax within its borders and jurisdiction.

22           2. The mapping feature shall also have the option to  
23 superimpose state house of representative districts and state  
24 senate districts over the political subdivisions.

25           3. A political subdivision collecting sales or use tax  
26 listed in subsection 1 of this section shall provide to the  
27 department of revenue mapping and geographic data pertaining to  
28 the political subdivision's borders and jurisdictions. The

1 political subdivision shall certify the accuracy of the data by  
2 affidavit and shall provide the data in a format specified by the  
3 department of revenue. Such data relating to sales taxes shall  
4 be sent to the department of revenue by April 1, 2019, and shall  
5 be updated and sent to the department if a change in the  
6 political subdivision's borders or jurisdiction occurs  
7 thereafter. Such data relating to use taxes shall be sent to the  
8 department of revenue by January 1, 2021. If a political  
9 subdivision fails to provide the information required under this  
10 subsection, the department of revenue shall use the last known  
11 sales or use tax rate for such political subdivision.

12 4. The department of revenue may contract with another  
13 entity to build and maintain the mapping feature.

14 5. By July 1, 2019, the department shall implement the  
15 mapping feature using the sales tax data provided to it under  
16 subsection 3 of this section. By August 28, 2021, the department  
17 shall implement the mapping feature using use tax data provided  
18 to it under subsection 3 of this section.

19 6. If the boundaries of a political subdivision listed in  
20 subsection 1 of this section in which a sales or use tax has been  
21 imposed shall thereafter be changed or altered, the political  
22 subdivision shall forward to the director of revenue by United  
23 States registered mail or certified mail a certified copy of the  
24 ordinance adding or detaching territory from the political  
25 subdivision within ten days of adoption of the ordinance. The  
26 ordinance shall reflect the effective date of the ordinance and  
27 shall be accompanied by a map in a form to be determined by the  
28 director of revenue. Upon receipt of the ordinance and map, the

1 sales or use tax imposed shall be effective in the added  
2 territory or abolished in the detached territory on the first day  
3 of a calendar quarter after one hundred twenty days' notice to  
4 sellers.

5 33.575. 1. There is hereby created in the state treasury  
6 the "Cash Operating Expense Fund", which shall consist of money  
7 as provided under this section. The state treasurer shall be  
8 custodian of the fund. In accordance with sections 30.170 and  
9 30.180, the state treasurer may approve disbursements.

10 Notwithstanding the provisions of section 33.080 to the contrary,  
11 any moneys remaining in the fund at the end of the biennium shall  
12 not revert to the credit of the general revenue fund. The state  
13 treasurer shall invest moneys in the fund in the same manner as  
14 other funds are invested. Any interest and moneys earned on such  
15 investments shall be credited to the fund.

16 2. (1) The state general revenue portion from remittances  
17 made pursuant to section 144.752 and paragraph (e) of subdivision  
18 (3) of section 144.605, with the exception of revenues collected  
19 pursuant to section 144.701 and Article IV, Sections 43(a) and  
20 47(a) of the Missouri Constitution, shall be deposited into the  
21 cash operating expense fund.

22 (2) Subject to appropriation, the following moneys may be  
23 transferred into the cash operating expense fund:

24 (a) Any funds appropriated to the office of the governor  
25 for expenses related to emergency duties performed by the  
26 national guard when ordered out by the governor, for matching  
27 funds for federal grants and for emergency assistance as provided  
28 in section 44.032, and for expenses of any state agency

1 responding during a declared emergency at the direction of the  
2 governor, provided the services furnish immediate aid and relief,  
3 that were unexpended at the end of the fiscal year; and

4 (b) Any funds appropriated to the cash operating expense  
5 fund by the general assembly or otherwise credited to the fund.

6 3. In any fiscal year in which actual revenues are less  
7 than the revenue estimates upon which appropriations were based  
8 or in which there is a budget need due to a natural disaster, as  
9 proclaimed by the governor to be an emergency, the governor may,  
10 subject to appropriation, transfer from the fund to the general  
11 revenue fund such moneys as are necessary to make up all or part  
12 of the deficit between the actual revenues and the revenue  
13 estimates or to meet the needs of the emergency caused by the  
14 natural disaster, as the case may be.

15 4. When the balance in the fund at the close of any fiscal  
16 year exceeds two and one-half percent of net general revenue  
17 collections for the previous fiscal year, the excess balance  
18 shall be transferred, subject to appropriation, as follows:

19 (1) Fifty percent of the excess balance shall be  
20 transferred to the credit of the state road fund established  
21 pursuant to Article IV, Section 30(b) of the Missouri  
22 Constitution, for the purposes of funding the governor's  
23 transportation cost-share program; and

24 (2) Fifty percent of the excess balance shall be  
25 transferred to the credit of the debt retirement fund for the  
26 purpose of retiring state debt.

27 5. There is hereby created in the state treasury the "Debt  
28 Retirement Fund", which shall consist of moneys collected under

1 this section. The state treasurer shall be custodian of the  
2 fund. In accordance with sections 30.170 and 30.180, the state  
3 treasurer may approve disbursements. Notwithstanding the  
4 provisions of section 33.080 to the contrary, any moneys  
5 remaining in the fund at the end of the biennium shall not revert  
6 to the credit of the general revenue fund. The state treasurer  
7 shall invest moneys in the fund in the same manner as other funds  
8 are invested. Any interest and moneys earned on such investments  
9 shall be credited to the fund. Subject to appropriation, moneys  
10 in the fund shall be used for the retirement of debt related to  
11 bonds issued by or on behalf of the state and for which the  
12 office of administration is required to file annual continuing  
13 disclosure reports on the electronic municipal market access  
14 website, or its successor.

15 6. For the purposes of this section, "net general revenue  
16 collections" means all revenue deposited into the general revenue  
17 fund less refunds and revenues originally deposited into the  
18 general revenue fund but designated by law for a specific  
19 distribution or transfer to another state fund.

20 67.730. 1. Any county of the first [class] classification  
21 or any county having a charter form of government, and containing  
22 [the major] a portion of a city with a population of over three  
23 hundred fifty thousand may, upon the vote of a majority of the  
24 qualified voters of the county voting thereon, issue and sell its  
25 negotiable interest-bearing revenue bonds for the purpose of  
26 paying all or part of the cost of any capital improvements  
27 project or projects designated by the governing body of the  
28 county. The bonds shall be retired from the proceeds of a

1 countywide sales tax on all retail sales made in such county  
2 which are subject to taxation under the provisions of sections  
3 144.010 to 144.525. The sales tax to retire the revenue bonds  
4 shall be approved as a part of the proposal to issue the bonds  
5 submitted to the qualified voters of the county and may be  
6 imposed in addition to or in lieu of all and any other sales tax  
7 authorized by law to be imposed by the county.

8 2. The proposal to issue negotiable interest-bearing  
9 revenue bonds for the purpose of capital improvement projects and  
10 the imposition of a sales tax to pay the principal and interest  
11 on such bonds may be submitted by the governing body of the  
12 county to the voters of the county at a county or state general,  
13 primary, or special election. The ballot of submission shall  
14 contain, but need not be limited to, the following language:

15 Shall the county of \_\_\_\_\_ issue its negotiable  
16 interest-bearing revenue bonds in the total face amount  
17 of \$\_\_\_\_\_ payable in \_\_\_\_\_ years for the purpose of  
18 funding capital improvement projects in the county and  
19 impose a countywide sales tax at the rate of \_\_\_\_\_ to  
20 pay the principal and interest on such bonds?

21  YES  NO

22  
23 If you are in favor of the question, place an "X" in  
24 the box opposite "YES". If you are opposed to the  
25 question, place an "X" in the box opposite "NO".

26 3. If a majority of the votes cast on the proposal by the  
27 qualified voters voting thereon are in favor of the proposal,  
28 then the bonds may be issued by the county from time to time and

1 in such amounts as may be necessary to carry out the county's  
2 program of capital improvements, but not to exceed the total  
3 amount of bonds authorized by the vote of the qualified voters.  
4 If a majority of the votes cast by the qualified voters voting  
5 thereon are opposed to the proposal, then the county shall have  
6 no power to issue the revenue bonds or impose the sales tax  
7 authorized by sections 67.730 to 67.739 unless and until the  
8 governing body of the county shall again have submitted the  
9 proposal and such proposal is approved by a majority of the  
10 qualified voters voting thereon.

11 4. The governing body of any county authorized to levy a  
12 sales tax pursuant to this section, but which was not authorized  
13 to levy such sales tax prior to August 28, 2020, shall:

14 (1) Submit the question of the imposition of the sales tax  
15 to the voters on a general election day not earlier than the 2022  
16 general election; and

17 (2) Include information on the county website on the tax  
18 rate and the purposes for which the tax is levied.

19 67.1011. 1. The governing body of any city of the third  
20 classification with more than four thousand but fewer than four  
21 thousand five hundred inhabitants and located in any county of  
22 the third classification with a township form of government and  
23 with more than sixteen thousand but fewer than eighteen thousand  
24 inhabitants may impose a tax as provided in this section.

25 2. The governing body of any city described under  
26 subsection 1 of this section may impose a tax on the charges for  
27 all sleeping rooms paid by the transient guests of hotels or  
28 motels situated in the city, which shall be no more than six

1 percent per occupied room per night. The tax shall not become  
2 effective unless the governing body of the city submits to the  
3 voters of the city on a general election day not earlier than the  
4 2022 general election a question to authorize the governing body  
5 of the city to impose the tax. The tax shall be in addition to  
6 the charge for the sleeping room and shall be in addition to any  
7 and all other taxes. The tax shall be stated separately from all  
8 other charges and taxes.

9 3. The question for the tax shall be in substantially the  
10 following form:

11 Shall \_\_\_\_\_ (city name) impose a tax on the  
12 charges for all sleeping rooms paid by the transient  
13 guests of hotels and motels situated in \_\_\_\_\_  
14 (city name) at a rate of \_\_\_\_\_ percent?

15  YES       NO

16  
17 If a majority of the votes cast on the question by the qualified  
18 voters voting thereon are in favor of the question, the tax shall  
19 become effective on the first day of the second calendar quarter  
20 following the calendar quarter in which the election was held.

21 If a majority of the votes cast on the question by the qualified  
22 voters voting thereon are opposed to the question, the tax shall  
23 not become effective unless and until the question is resubmitted  
24 under this section to the qualified voters and such question is  
25 approved by a majority of the qualified voters voting thereon.

26 4. The governing body of any city authorized to levy a  
27 sales tax pursuant to this section shall include information on  
28 the city's website on the tax rate and the purposes for which the

1 tax is levied.

2 5. As used in this section, "transient guests" means a  
3 person or persons who occupy a room or rooms in a hotel or motel  
4 for thirty-one days or less during any calendar quarter.

5 67.1360. 1. The governing body of the following cities and  
6 counties may impose a tax as provided in this section:

7 (1) A city with a population of more than seven thousand  
8 and less than seven thousand five hundred;

9 (2) A county with a population of over nine thousand six  
10 hundred and less than twelve thousand which has a total assessed  
11 valuation of at least sixty-three million dollars, if the county  
12 submits the issue to the voters of such county prior to January  
13 1, 2003;

14 (3) A third class city which is the county seat of a county  
15 of the third classification without a township form of government  
16 with a population of at least twenty-five thousand but not more  
17 than thirty thousand inhabitants;

18 (4) Any fourth class city having, according to the last  
19 federal decennial census, a population of more than one thousand  
20 eight hundred fifty inhabitants but less than one thousand nine  
21 hundred fifty inhabitants in a county of the first classification  
22 with a charter form of government and having a population of  
23 greater than six hundred thousand but less than nine hundred  
24 thousand inhabitants;

25 (5) Any city having a population of more than three  
26 thousand but less than eight thousand inhabitants in a county of  
27 the fourth classification having a population of greater than  
28 forty-eight thousand inhabitants;

1           (6) Any city having a population of less than two hundred  
2 fifty inhabitants in a county of the fourth classification having  
3 a population of greater than forty-eight thousand inhabitants;

4           (7) Any fourth class city having a population of more than  
5 two thousand five hundred but less than three thousand  
6 inhabitants in a county of the third classification having a  
7 population of more than twenty-five thousand but less than  
8 twenty-seven thousand inhabitants;

9           (8) Any third class city with a population of more than  
10 three thousand two hundred but less than three thousand three  
11 hundred located in a county of the third classification having a  
12 population of more than thirty-five thousand but less than  
13 thirty-six thousand;

14           (9) Any county of the second classification without a  
15 township form of government and a population of less than thirty  
16 thousand;

17           (10) Any city of the fourth class in a county of the second  
18 classification without a township form of government and a  
19 population of less than thirty thousand;

20           (11) Any county of the third classification with a township  
21 form of government and a population of at least twenty-eight  
22 thousand but not more than thirty thousand;

23           (12) Any city of the fourth class with a population of more  
24 than one thousand eight hundred but less than two thousand in a  
25 county of the third classification with a township form of  
26 government and a population of at least twenty-eight thousand but  
27 not more than thirty thousand;

28           (13) Any city of the third class with a population of more

1 than seven thousand two hundred but less than seven thousand five  
2 hundred within a county of the third classification with a  
3 population of more than twenty-one thousand but less than  
4 twenty-three thousand;

5 (14) Any fourth class city having a population of more than  
6 two thousand eight hundred but less than three thousand one  
7 hundred inhabitants in a county of the third classification with  
8 a township form of government having a population of more than  
9 eight thousand four hundred but less than nine thousand  
10 inhabitants;

11 (15) Any fourth class city with a population of more than  
12 four hundred seventy but less than five hundred twenty  
13 inhabitants located in a county of the third classification with  
14 a population of more than fifteen thousand nine hundred but less  
15 than sixteen thousand inhabitants;

16 (16) Any third class city with a population of more than  
17 three thousand eight hundred but less than four thousand  
18 inhabitants located in a county of the third classification with  
19 a population of more than fifteen thousand nine hundred but less  
20 than sixteen thousand inhabitants;

21 (17) Any fourth class city with a population of more than  
22 four thousand three hundred but less than four thousand five  
23 hundred inhabitants located in a county of the third  
24 classification without a township form of government with a  
25 population greater than sixteen thousand but less than sixteen  
26 thousand two hundred inhabitants;

27 (18) Any fourth class city with a population of more than  
28 two thousand four hundred but less than two thousand six hundred

1 inhabitants located in a county of the first classification  
2 without a charter form of government with a population of more  
3 than fifty-five thousand but less than sixty thousand  
4 inhabitants;

5 (19) Any fourth class city with a population of more than  
6 two thousand five hundred but less than two thousand six hundred  
7 inhabitants located in a county of the third classification with  
8 a population of more than nineteen thousand one hundred but less  
9 than nineteen thousand two hundred inhabitants;

10 (20) Any county of the third classification without a  
11 township form of government with a population greater than  
12 sixteen thousand but less than sixteen thousand two hundred  
13 inhabitants;

14 (21) Any county of the second classification with a  
15 population of more than forty-four thousand but less than fifty  
16 thousand inhabitants;

17 (22) Any third class city with a population of more than  
18 nine thousand five hundred but less than nine thousand seven  
19 hundred inhabitants located in a county of the first  
20 classification without a charter form of government and with a  
21 population of more than one hundred ninety-eight thousand but  
22 less than one hundred ninety-eight thousand two hundred  
23 inhabitants;

24 (23) Any city of the fourth classification with more than  
25 five thousand two hundred but less than five thousand three  
26 hundred inhabitants located in a county of the third  
27 classification without a township form of government and with  
28 more than twenty-four thousand five hundred but less than

1 twenty-four thousand six hundred inhabitants;

2 (24) Any third class city with a population of more than  
3 nineteen thousand nine hundred but less than twenty thousand in a  
4 county of the first classification without a charter form of  
5 government and with a population of more than one hundred  
6 ninety-eight thousand but less than one hundred ninety-eight  
7 thousand two hundred inhabitants;

8 (25) Any city of the fourth classification with more than  
9 two thousand six hundred but less than two thousand seven hundred  
10 inhabitants located in any county of the third classification  
11 without a township form of government and with more than fifteen  
12 thousand three hundred but less than fifteen thousand four  
13 hundred inhabitants;

14 (26) Any county of the third classification without a  
15 township form of government and with more than fourteen thousand  
16 nine hundred but less than fifteen thousand inhabitants;

17 (27) Any city of the fourth classification with more than  
18 five thousand four hundred but fewer than five thousand five  
19 hundred inhabitants and located in more than one county;

20 (28) Any city of the fourth classification with more than  
21 six thousand three hundred but fewer than six thousand five  
22 hundred inhabitants and located in more than one county through  
23 the creation of a tourism district which may include, in addition  
24 to the geographic area of such city, the area encompassed by the  
25 portion of the school district, located within a county of the  
26 first classification with more than ninety-three thousand eight  
27 hundred but fewer than ninety-three thousand nine hundred  
28 inhabitants, having an average daily attendance for school year

1 2005-06 between one thousand eight hundred and one thousand nine  
2 hundred;

3 (29) Any city of the fourth classification with more than  
4 seven thousand seven hundred but less than seven thousand eight  
5 hundred inhabitants located in a county of the first  
6 classification with more than ninety-three thousand eight hundred  
7 but less than ninety-three thousand nine hundred inhabitants;

8 (30) Any city of the fourth classification with more than  
9 two thousand nine hundred but less than three thousand  
10 inhabitants located in a county of the first classification with  
11 more than seventy-three thousand seven hundred but less than  
12 seventy-three thousand eight hundred inhabitants;

13 (31) Any city of the third classification with more than  
14 nine thousand three hundred but less than nine thousand four  
15 hundred inhabitants;

16 (32) Any city of the fourth classification with more than  
17 three thousand eight hundred but fewer than three thousand nine  
18 hundred inhabitants and located in any county of the first  
19 classification with more than thirty-nine thousand seven hundred  
20 but fewer than thirty-nine thousand eight hundred inhabitants;

21 (33) Any city of the fourth classification with more than  
22 one thousand eight hundred but fewer than one thousand nine  
23 hundred inhabitants and located in any county of the first  
24 classification with more than one hundred thirty-five thousand  
25 four hundred but fewer than one hundred thirty-five thousand five  
26 hundred inhabitants;

27 (34) Any county of the third classification without a  
28 township form of government and with more than twelve thousand

1 one hundred but fewer than twelve thousand two hundred  
2 inhabitants;

3 (35) Any city of the fourth classification with more than  
4 three thousand eight hundred but fewer than four thousand  
5 inhabitants and located in more than one county; provided,  
6 however, that motels owned by not-for-profit organizations are  
7 exempt;

8 (36) Any city of the fourth classification with more than  
9 five thousand but fewer than five thousand five hundred  
10 inhabitants and located in any county with a charter form of  
11 government and with more than two hundred thousand but fewer than  
12 three hundred fifty thousand inhabitants; [or]

13 (37) Any city with more than four thousand but fewer than  
14 five thousand five hundred inhabitants and located in any county  
15 of the fourth classification with more than thirty thousand but  
16 fewer than forty-two thousand inhabitants; or

17 (38) Any city of the third classification with more than  
18 nine thousand but fewer than ten thousand inhabitants and located  
19 in more than one county.

20 2. The governing body of any city or county listed in  
21 subsection 1 of this section may impose a tax on the charges for  
22 all sleeping rooms paid by the transient guests of hotels,  
23 motels, bed and breakfast inns, and campgrounds and any docking  
24 facility that rents slips to recreational boats that are used by  
25 transients for sleeping, which shall be at least two percent but  
26 not more than five percent per occupied room per night, except  
27 that such tax shall not become effective unless the governing  
28 body of the city or county submits to the voters of the city or

1 county at a state general, primary, or special election, a  
2 proposal to authorize the governing body of the city or county to  
3 impose a tax pursuant to the provisions of this section and  
4 section 67.1362. The tax authorized by this section and section  
5 67.1362 shall be in addition to any charge paid to the owner or  
6 operator and shall be in addition to any and all taxes imposed by  
7 law and the proceeds of such tax shall be used by the city or  
8 county solely for funding the promotion of tourism. Such tax  
9 shall be stated separately from all other charges and taxes.

10 3. The governing body of any city or county authorized to  
11 levy a sales tax pursuant to this section, but which was not  
12 authorized to levy such sales tax prior to August 28, 2020,  
13 shall:

14 (1) Submit the question of the imposition of the sales tax  
15 to the voters on a general election day not earlier than the 2022  
16 general election; and

17 (2) Include information on the city or county website on  
18 the tax rate and the purposes for which the tax is levied.

19 67.1790. 1. The governing body of any county of the first  
20 classification with more than two hundred sixty thousand but  
21 fewer than three hundred thousand inhabitants, or any city within  
22 such county, may impose by order or ordinance a sales tax on all  
23 retail sales made within the county or city that are subject to  
24 sales tax under chapter 144 for the purpose of funding early  
25 childhood education programs in the county or city. The tax  
26 shall not exceed one-quarter of one percent and shall be imposed  
27 solely for the purpose of funding early childhood education  
28 programs in the county or city. The tax authorized in this

1 section shall be in addition to all other sales taxes imposed by  
2 law and shall be stated separately from all other charges and  
3 taxes. The order or ordinance imposing a sales tax under this  
4 section shall not become effective unless the governing body of  
5 the county or city submits to the voters residing within the  
6 county or city, on a general election day not earlier than the  
7 2022 general election, a proposal to authorize the governing body  
8 of the county or city to impose a tax under this section.

9 2. The question of whether the tax authorized by this  
10 section shall be imposed shall be submitted in substantially the  
11 following form:

12 Shall \_\_\_\_\_ (name of county/city) impose a  
13 (countywide/citywide) sales tax at a rate of \_\_\_\_\_  
14 (insert percentage) percent for the purpose of funding  
15 early childhood education in the (county/city)?

16  YES

16  NO

17  
18 If a majority of the votes cast on the question by the qualified  
19 voters voting thereon are in favor of the question, the order or  
20 ordinance shall become effective on the first day of the second  
21 calendar quarter after the director of revenue receives notice of  
22 adoption of the tax. If a majority of the votes cast on the  
23 question by the qualified voters voting thereon are opposed to  
24 the question, the county or city shall not impose the sales tax  
25 authorized under this section unless and until the question is  
26 resubmitted under this section to the qualified voters and such  
27 question is approved by a majority of the qualified voters voting  
28 on the question.

1       3. On or after the effective date of any tax authorized  
2 under this section, the county or city that imposed the tax shall  
3 enter into an agreement with the director of revenue for the  
4 purpose of collecting the tax authorized in this section. On or  
5 after the effective date of the tax, the director of revenue  
6 shall be responsible for the administration, collection,  
7 enforcement, and operation of the tax, and sections 32.085 and  
8 32.087 shall apply. All revenue collected under this section by  
9 the director of revenue on behalf of any county or city, less one  
10 percent for the cost of collection which shall be deposited in  
11 the state's general revenue fund, shall be deposited in a special  
12 trust fund, which is hereby created and shall be known as the  
13 "Early Childhood Education Sales Tax Trust Fund" and shall be  
14 used solely for the designated purposes. Moneys in the fund  
15 shall not be deemed to be state funds and shall not be commingled  
16 with any funds of the state. The director may make refunds from  
17 the amounts in the trust fund and credited to the county or city  
18 for erroneous payments and overpayments made and may redeem  
19 dishonored checks and drafts deposited to the credit of such  
20 county or city. Any funds in the special trust fund that are not  
21 needed for current expenditures shall be invested in the same  
22 manner as other funds are invested. Any interest and moneys  
23 earned on such investments shall be credited to the fund.

24       4. In order to permit sellers required to collect and  
25 report the sales tax to collect the amount required to be  
26 reported and remitted, but not to change the requirements of  
27 reporting or remitting the tax, or to serve as a levy of the tax,  
28 and in order to avoid fractions of pennies, the governing body of

1 the county or city may authorize the use of a bracket system  
2 similar to that authorized under section 144.285, and,  
3 notwithstanding the provisions of that section, this new bracket  
4 system shall be used where this tax is imposed and shall apply to  
5 all taxable transactions. Beginning with the effective date of  
6 the tax, every retailer in the county or city shall add the sales  
7 tax to the sale price, and this tax shall be a debt of the  
8 purchaser to the retailer until paid and shall be recoverable at  
9 law in the same manner as the purchase price. For purposes of  
10 this section, all retail sales shall be deemed to be consummated  
11 at the place of business of the retailer.

12 5. All applicable provisions in sections 144.010 to 144.527  
13 governing the state sales tax and section 32.057, the uniform  
14 confidentiality provision, shall apply to the collection of the  
15 tax, and all exemptions granted to agencies of government,  
16 organizations, and persons under sections 144.010 to 144.527 are  
17 hereby made applicable to the imposition and collection of the  
18 tax. The same sales tax permit, exemption certificate, and  
19 retail certificate required by sections 144.010 to 144.527 for  
20 the administration and collection of the state sales tax shall  
21 satisfy the requirements of this section, and no additional  
22 permit, exemption certificate, or retail certificate shall be  
23 required, except that the director of revenue may prescribe a  
24 form of exemption certificate for an exemption from the tax. All  
25 discounts allowed the retailer under the state sales tax for the  
26 collection of and for payment of taxes are hereby allowed and  
27 made applicable to the tax. The penalties for violations  
28 provided in section 32.057 and sections 144.010 to 144.527 are

1 hereby made applicable to violations of this section. If any  
2 person is delinquent in the payment of the amount required to be  
3 paid under this section, or in the event a determination has been  
4 made against the person for taxes and penalties under this  
5 section, the limitation for bringing suit for the collection of  
6 the delinquent tax and penalties shall be the same as that  
7 provided in sections 144.010 to 144.527.

8 6. The governing body of any county or city that has  
9 adopted the sales tax authorized in this section may submit the  
10 question of repeal of the tax to the voters at a general  
11 election. The ballot of submission shall be in substantially the  
12 following form:

13 Shall \_\_\_\_\_ (name of county/city) repeal the sales  
14 tax imposed at a rate of \_\_\_\_\_ (insert percentage)  
15 percent for the purpose of funding early childhood  
16 education in the (county/city)?

17  YES

NO

18  
19 If a majority of the votes cast on the question by the qualified  
20 voters voting thereon are in favor of repeal, that repeal shall  
21 become effective on December thirty-first of the calendar year in  
22 which such repeal was approved. If a majority of the votes cast  
23 on the question by the qualified voters voting thereon are  
24 opposed to the repeal, the sales tax authorized in this section  
25 shall remain effective until the question is resubmitted under  
26 this section to the qualified voters and is approved by a  
27 majority of the qualified voters voting thereon.

28 7. If the governing body of any county or city that has

1 adopted the sales tax authorized in this section receives a  
2 petition signed by at least ten percent of the registered voters  
3 of the county or city voting in the last gubernatorial election  
4 calling for an election to repeal the sales tax imposed under  
5 this section, the governing body shall submit to the voters of  
6 the county or city a proposal to repeal the tax. If a majority  
7 of the votes cast on the question by the qualified voters voting  
8 thereon are in favor of the repeal, the repeal shall become  
9 effective on December thirty-first of the calendar year in which  
10 such repeal was approved. If a majority of the votes cast on the  
11 question by the qualified voters voting thereon are opposed to  
12 the repeal, the sales tax authorized in this section shall remain  
13 effective until the question is resubmitted under this section to  
14 the qualified voters and the repeal is approved by a majority of  
15 the qualified voters voting on the question.

16 8. If the tax is repealed or terminated by any means, all  
17 funds remaining in the special trust fund shall continue to be  
18 used solely for the designated purposes; the county or city shall  
19 notify the director of revenue of the action at least thirty days  
20 before the effective date of the repeal; and the director may  
21 order retention in the trust fund, for a period of one year, of  
22 two percent of the amount collected after receipt of such notice  
23 to cover possible refunds or overpayment of the tax and to redeem  
24 dishonored checks and drafts deposited to the credit of such  
25 accounts. After one year has elapsed from the effective date of  
26 abolition of the tax in such county or city, the director shall  
27 remit the balance in the account to the county or city and close  
28 the account of that county or city. The director shall notify

1 each county or city of each instance of any amount refunded or  
2 any check redeemed from receipts due the county or city.

3 9. The governing body of each county or city imposing the  
4 tax authorized under this section shall select an existing  
5 community task force to administer the revenue from the tax  
6 received by the county or city. Such revenue shall be expended  
7 only upon approval of an existing community task force selected  
8 by the governing body of the county or city to administer the  
9 funds and only in accordance with a budget approved by the county  
10 or city governing body.

11 10. The governing body of any city or county authorized to  
12 levy a sales tax pursuant to this section shall include  
13 information on the city's or county's website on the tax rate and  
14 the purposes for which the tax is levied.

15 68.075. 1. This section shall be known and may be cited as  
16 the "Advanced Industrial Manufacturing Zones Act".

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

18 (1) "AIM zone", an area identified through a resolution  
19 passed by the port authority board of commissioners appointed  
20 under section 68.045 that is being developed or redeveloped for  
21 any purpose so long as any infrastructure and building built or  
22 improved is in the development area. The port authority board of  
23 commissioners shall file an annual report indicating the  
24 established AIM zones with the department of revenue;

25 (2) "County average wage", the average wage in each county  
26 as determined by the Missouri department of economic development  
27 for the most recently completed full calendar year. However, if  
28 the computed county average wage is above the statewide average

1 wage, the statewide average wage shall be deemed the county  
2 average wage for such county for the purpose of determining  
3 eligibility;

4 (3) "New job", the number of full-time employees located at  
5 the project facility that exceeds the project facility base  
6 employment less any decrease in the number of full-time employees  
7 at related facilities below the related facility base employment.  
8 No job that was created prior to the date of the notice of intent  
9 shall be deemed a new job. An employee that spends less than  
10 fifty percent of the employee's work time at the facility is  
11 still considered to be located at a facility if the employee  
12 receives his or her directions and control from that facility, is  
13 on the facility's payroll, one hundred percent of the employee's  
14 income from such employment is Missouri income, and the employee  
15 is paid at or above the county average wage;

16 (4) "Related facility", a facility operated by a company or  
17 a related company prior to the establishment of the AIM zone in  
18 question located within any port district, as defined under  
19 section 68.015, which is directly related to the operations of  
20 the facility within the new AIM zone.

21 3. Any port authority located in this state may establish  
22 an AIM zone. Such zone may only include the area within the port  
23 authority's jurisdiction, ownership, or control, and may include  
24 any such area. The port authority shall determine the boundaries  
25 for each AIM zone, and more than one AIM zone may exist within  
26 the port authority's jurisdiction or under the port authority's  
27 ownership or control, and may be expanded or contracted by  
28 resolution of the port authority board of commissioners.

1           4. Fifty percent of the state tax withholdings imposed by  
2 sections 143.191 to 143.265 on new jobs within such zone after  
3 development or redevelopment has commenced shall not be remitted  
4 to the general revenue fund of the state of Missouri. Such  
5 moneys shall be deposited into the port authority AIM zone fund  
6 established under subsection 5 of this section for the purpose of  
7 continuing to expand, develop, and redevelop AIM zones identified  
8 by the port authority board of commissioners and may be used for  
9 managerial, engineering, legal, research, promotion, planning,  
10 satisfaction of bonds issued under section 68.040, and any other  
11 expenses.

12           5. There is hereby created in the state treasury the "Port  
13 Authority AIM Zone Fund", which shall consist of money collected  
14 under this section. The state treasurer shall be custodian of  
15 the fund and shall approve disbursements from the fund in  
16 accordance with sections 30.170 and 30.180 to the port  
17 authorities from which the funds were collected, less the  
18 pro-rata portion appropriated by the general assembly to be used  
19 solely for the administration of this section which shall not  
20 exceed ten percent of the total amount collected within the zones  
21 of a port authority. Notwithstanding the provisions of section  
22 33.080 to the contrary, any moneys remaining in the fund at the  
23 end of the biennium shall not revert to the credit of the general  
24 revenue fund. The state treasurer shall invest moneys in the  
25 fund in the same manner as other funds are invested. Any  
26 interest and moneys earned on such investments shall be credited  
27 to the fund.

28           6. The port authority shall approve any projects that begin

1 construction and disperse any money collected under this section.  
2 The port authority shall submit an annual budget for the funds to  
3 the department of economic development explaining how and when  
4 such money will be spent.

5 7. The provision of section 23.253 notwithstanding, no AIM  
6 zone may be established after August 28, ~~[2023]~~ 2030. Any AIM  
7 zone created prior to that date shall continue to exist and be  
8 coterminous with the retirement of all debts incurred under  
9 subsection 4 of this section. No debts may be incurred or  
10 reauthorized using AIM zone revenue after August 28, ~~[2023]~~ 2030.

11 94.838. 1. As used in this section, the following terms  
12 mean:

13 (1) "Food", all articles commonly used for food or drink,  
14 including alcoholic beverages, the provisions of chapter 311  
15 notwithstanding;

16 (2) "Food establishment", any café, cafeteria, lunchroom,  
17 or restaurant which sells food at retail;

18 (3) "Municipality", any village or fourth class city with  
19 more than two hundred but less than three hundred inhabitants and  
20 located in any county of the third classification with a township  
21 form of government and with more than twelve thousand five  
22 hundred but less than twelve thousand six hundred inhabitants;

23 (4) "Transient guest", a person or persons who occupy a  
24 room or rooms in a hotel or motel for thirty-one days or less  
25 during any calendar quarter.

26 2. The governing body of any municipality may impose, by  
27 order or ordinance:

28 (1) A tax, not to exceed six percent per room per night, on

1 the charges for all sleeping rooms paid by the transient guests  
2 of hotels or motels situated in the municipality or a portion  
3 thereof; and

4 (2) A tax, not to exceed [two] six percent, on the gross  
5 receipts derived from the retail sales of food by every person  
6 operating a food establishment in the municipality.

7  
8 The taxes shall be imposed solely for [the purpose of funding the  
9 construction, maintenance, and operation of capital improvements]  
10 general revenue purposes. The order or ordinance shall not  
11 become effective unless the governing body of the municipality  
12 submits to the voters of the municipality at a state general or  
13 primary election a proposal to authorize the governing body of  
14 the municipality to impose taxes under this section. The taxes  
15 authorized in this section shall be in addition to the charge for  
16 the sleeping room, the retail sales of food at a food  
17 establishment, and all other taxes imposed by law, and shall be  
18 stated separately from all other charges and taxes.

19 3. The ballot of submission for the taxes authorized in  
20 this section shall be in substantially the following form:

21 Shall \_\_\_\_\_ (insert the name of the municipality)  
22 impose a tax on the charges for all retail sales of  
23 food at a food establishment situated in \_\_\_\_\_ (name  
24 of municipality) at a rate of \_\_\_\_\_ (insert rate of  
25 percent) percent, and for all sleeping rooms paid by  
26 the transient guests of hotels and motels situated in  
27 \_\_\_\_\_ (name of municipality) at a rate of \_\_\_\_\_  
28 (insert rate of percent) percent, solely for the

1 purpose of [funding the construction, maintenance, and  
2 operation of capital improvements] increasing general  
3 revenue funds?

4  YES

NO

5  
6 If a majority of the votes cast on the question by the qualified  
7 voters voting thereon are in favor of the question, then the  
8 taxes shall become effective on the first day of the second  
9 calendar quarter after the director of revenue receives notice of  
10 the adoption of the taxes. If a majority of the votes cast on  
11 the question by the qualified voters voting thereon are opposed  
12 to the question, then the taxes shall not become effective unless  
13 and until the question is resubmitted under this section to the  
14 qualified voters and such question is approved by a majority of  
15 the qualified voters voting on the question.

16 4. Any tax on the retail sales of food imposed under this  
17 section shall be administered, collected, enforced, and operated  
18 as required in section 32.087, and any transient guest tax  
19 imposed under this section shall be administered, collected,  
20 enforced, and operated by the municipality imposing the tax. All  
21 revenue generated by the tax shall be deposited in a special  
22 trust fund and shall be used solely for the designated purposes.  
23 If the tax is repealed, all funds remaining in the special trust  
24 fund shall continue to be used solely for the designated  
25 purposes. Any funds in the special trust fund which are not  
26 needed for current expenditures may be invested in the same  
27 manner as other funds are invested. Any interest and moneys  
28 earned on such investments shall be credited to the fund.

1           5. Once the initial bonds, if any, have been satisfied,  
2 then the governing body of any municipality that has adopted the  
3 taxes authorized in this section may submit the question of  
4 repeal of the taxes to the voters on any date available for  
5 elections for the municipality. The ballot of submission shall  
6 be in substantially the following form:

7           Shall \_\_\_\_\_ (insert the name of the municipality)  
8 repeal the taxes imposed at the rates of \_\_\_\_\_ (insert  
9 rate of percent) and \_\_\_\_\_ (insert rate of percent)  
10 percent for the purpose of [funding the construction,  
11 maintenance, and operation of capital improvements]  
12 increasing general revenue funds?

13                            YES                            NO

14  
15 If a majority of the votes cast on the proposal are in favor of  
16 repeal, that repeal shall become effective on December  
17 thirty-first of the calendar year in which such repeal was  
18 approved. If a majority of the votes cast on the question by the  
19 qualified voters voting thereon are opposed to the repeal, then  
20 the tax authorized in this section shall remain effective until  
21 the question is resubmitted under this section to the qualified  
22 voters, and the repeal is approved by a majority of the qualified  
23 voters voting on the question.

24           6. Once the initial bonds, if any, have been satisfied,  
25 then, whenever the governing body of any municipality that has  
26 adopted the taxes authorized in this section receives a petition,  
27 signed by ten percent of the registered voters of the  
28 municipality voting in the last gubernatorial election, calling

1 for an election to repeal the taxes imposed under this section,  
2 the governing body shall submit to the voters of the municipality  
3 a proposal to repeal the taxes. If a majority of the votes cast  
4 on the question by the qualified voters voting thereon are in  
5 favor of the repeal, that repeal shall become effective on  
6 December thirty-first of the calendar year in which such repeal  
7 was approved. If a majority of the votes cast on the question by  
8 the qualified voters voting thereon are opposed to the repeal,  
9 then the tax shall remain effective until the question is  
10 resubmitted under this section to the qualified voters and the  
11 repeal is approved by a majority of the qualified voters voting  
12 on the question.

13 7. The governing body of any municipality authorized to  
14 levy a sales tax pursuant to this section shall:

15 (1) Submit the question of an increase in the rate of the  
16 sales tax to the voters on a general election day not earlier  
17 than the 2022 general election; and

18 (2) Include information on the municipality's website on  
19 the tax rate and the purposes for which the tax is levied.

20 94.842. 1. The governing body of any home rule city with  
21 more than one hundred fifty-five thousand but fewer than two  
22 hundred thousand inhabitants may impose a tax on the charges for  
23 all sleeping rooms paid by the transient guests of hotels or  
24 motels situated in the city, which shall not be more than seven  
25 and one-half percent per occupied room per night, except that  
26 such tax shall not become effective unless the governing body of  
27 the city submits to the voters of the city on a general election  
28 day not earlier than the 2022 general election, a proposal to

1 authorize the governing body of the city to impose a tax under  
2 the provisions of this section. The tax authorized by this  
3 section shall be in addition to the charge for the sleeping room  
4 and shall be in addition to any and all taxes imposed by law, and  
5 the proceeds of such tax shall be used solely for capital  
6 investments that can be demonstrated to increase the number of  
7 overnight visitors. Such tax shall be stated separately from all  
8 other charges and taxes.

9 2. The question shall be submitted in substantially the  
10 following form:

11 Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_ percent on  
12 each sleeping room occupied and rented by transient  
13 guests of hotels and motels located in the city, where  
14 the proceeds of which shall be expended for capital  
15 investments to increase tourism?

16  YES

16  NO

17  
18 If a majority of the votes cast on the question by the qualified  
19 voters voting thereon are in favor of the question, then the tax  
20 shall become effective on the first day of the calendar quarter  
21 following the calendar quarter in which the election was held.

22 If a majority of the votes cast on the question by the qualified  
23 voters voting thereon are opposed to the question, then the  
24 governing body for the city shall have no power to impose the tax  
25 authorized by this section unless and until the governing body of  
26 the city again submits the question to the qualified voters of  
27 the city and such question is approved by a majority of the  
28 qualified voters voting on the question.

1           3. On and after the effective date of any tax authorized  
2 under the provisions of this section, the city which levied the  
3 tax may adopt one of the two following provisions for the  
4 collection and administration of the tax:

5           (1) The city which levied the tax may adopt rules and  
6 regulations for the internal collection of such tax by the city  
7 officers usually responsible for collection and administration of  
8 city taxes; or

9           (2) The city may enter into an agreement with the director  
10 of revenue of the state of Missouri for the purpose of collecting  
11 the tax authorized in this section. In the event any city enters  
12 into an agreement with the director of revenue of the state of  
13 Missouri for the collection of the tax authorized in this  
14 section, the director of revenue shall perform all functions  
15 incident to the administration, collection, enforcement, and  
16 operation of such tax, and the director of revenue shall collect  
17 the additional tax authorized under the provisions of this  
18 section. The tax authorized under the provisions of this section  
19 shall be collected and reported upon such forms and under such  
20 administrative rules and regulations as may be prescribed by the  
21 director of revenue, and the director of revenue shall retain not  
22 more than one percent for cost of collection.

23           4. The governing body of any city authorized to levy a  
24 sales tax pursuant to this section shall include information on  
25 the city's website on the tax rate and the purposes for which the  
26 tax is levied.

27           5. As used in this section, "transient guests" means a  
28 person or persons who occupy a room or rooms in a hotel, motel,

1 or tourist court consecutively for thirty-one days or less.

2 94.900. 1. (1) The governing body of the following cities  
3 may impose a tax as provided in this section:

4 (a) Any city of the third classification with more than ten  
5 thousand eight hundred but less than ten thousand nine hundred  
6 inhabitants located at least partly within a county of the first  
7 classification with more than one hundred eighty-four thousand  
8 but less than one hundred eighty-eight thousand inhabitants;

9 (b) Any city of the fourth classification with more than  
10 four thousand five hundred but fewer than five thousand  
11 inhabitants;

12 (c) Any city of the fourth classification with more than  
13 eight thousand nine hundred but fewer than nine thousand  
14 inhabitants;

15 (d) Any home rule city with more than forty-eight thousand  
16 but fewer than forty-nine thousand inhabitants;

17 (e) Any home rule city with more than seventy-three  
18 thousand but fewer than seventy-five thousand inhabitants;

19 (f) Any city of the fourth classification with more than  
20 thirteen thousand five hundred but fewer than sixteen thousand  
21 inhabitants;

22 (g) Any city of the fourth classification with more than  
23 seven thousand but fewer than eight thousand inhabitants;

24 (h) Any city of the fourth classification with more than  
25 four thousand but fewer than four thousand five hundred  
26 inhabitants and located in any county of the first classification  
27 with more than one hundred fifty thousand but fewer than two  
28 hundred thousand inhabitants;

1 (i) Any city of the third classification with more than  
2 thirteen thousand but fewer than fifteen thousand inhabitants and  
3 located in any county of the third classification without a  
4 township form of government and with more than thirty-three  
5 thousand but fewer than thirty-seven thousand inhabitants; [or]

6 (j) Any city of the fourth classification with more than  
7 three thousand but fewer than three thousand three hundred  
8 inhabitants and located in any county of the third classification  
9 without a township form of government and with more than eighteen  
10 thousand but fewer than twenty thousand inhabitants and that is  
11 not the county seat of such county;

12 (k) Any city of the fourth classification with more than  
13 one thousand three hundred fifty but fewer than one thousand five  
14 hundred inhabitants and located in any county of the first  
15 classification with more than one hundred fifty thousand but  
16 fewer than two hundred thousand inhabitants;

17 (l) Any city of the fourth classification with more than  
18 eight thousand but fewer than twelve thousand inhabitants and  
19 located in any county of the first classification with more than  
20 two hundred thousand but fewer than two hundred sixty thousand  
21 inhabitants; or

22 (m) Any city of the fourth classification with more than  
23 four hundred fifty but fewer than five hundred inhabitants and  
24 located in any county of the third classification without a  
25 township form of government and with more than twenty-nine  
26 thousand but fewer than thirty-three thousand inhabitants and  
27 with a city of the fourth classification with more than four  
28 hundred but fewer than four hundred fifty inhabitants as the

1 county seat.

2 (2) The governing body of any city listed in subdivision  
3 (1) of this subsection is hereby authorized to impose, by  
4 ordinance or order, a sales tax in the amount of up to one-half  
5 of one percent on all retail sales made in such city which are  
6 subject to taxation under the provisions of sections 144.010 to  
7 144.525 for the purpose of improving the public safety for such  
8 city[, ] including, but not limited to, expenditures on equipment,  
9 city employee salaries and benefits, and facilities for police,  
10 fire and emergency medical providers. The tax authorized by this  
11 section shall be in addition to any and all other sales taxes  
12 allowed by law, except that no ordinance or order imposing a  
13 sales tax pursuant to the provisions of this section shall be  
14 effective unless the governing body of the city submits to the  
15 voters of the city, at a county or state general, primary, or  
16 special election, a proposal to authorize the governing body of  
17 the city to impose a tax.

18 2. If the proposal submitted involves only authorization to  
19 impose the tax authorized by this section, the ballot of  
20 submission shall contain, but need not be limited to, the  
21 following language:

22 Shall the city of \_\_\_\_\_ (city's name) impose a  
23 citywide sales tax of \_\_\_\_\_ (insert amount) for the  
24 purpose of improving the public safety of the city?

25  YES  NO

26 If you are in favor of the question, place an "X" in  
27 the box opposite "YES". If you are opposed to the  
28 question, place an "X" in the box opposite "NO".

1 If a majority of the votes cast on the proposal by the qualified  
2 voters voting thereon are in favor of the proposal submitted  
3 pursuant to this subsection, then the ordinance or order and any  
4 amendments thereto shall be in effect on the first day of the  
5 second calendar quarter after the director of revenue receives  
6 notification of adoption of the local sales tax. If a proposal  
7 receives less than the required majority, then the governing body  
8 of the city shall have no power to impose the sales tax herein  
9 authorized unless and until the governing body of the city shall  
10 again have submitted another proposal to authorize the governing  
11 body of the city to impose the sales tax authorized by this  
12 section and such proposal is approved by the required majority of  
13 the qualified voters voting thereon. However, in no event shall  
14 a proposal pursuant to this section be submitted to the voters  
15 sooner than twelve months from the date of the last proposal  
16 pursuant to this section.

17 3. All revenue received by a city from the tax authorized  
18 under the provisions of this section shall be deposited in a  
19 special trust fund and shall be used solely for improving the  
20 public safety for such city for so long as the tax shall remain  
21 in effect.

22 4. Once the tax authorized by this section is abolished or  
23 is terminated by any means, all funds remaining in the special  
24 trust fund shall be used solely for improving the public safety  
25 for the city. Any funds in such special trust fund which are not  
26 needed for current expenditures may be invested by the governing  
27 body in accordance with applicable laws relating to the  
28 investment of other city funds.

1           5. All sales taxes collected by the director of [the  
2 department of] revenue under this section on behalf of any city,  
3 less one percent for cost of collection which shall be deposited  
4 in the state's general revenue fund after payment of premiums for  
5 surety bonds as provided in section 32.087, shall be deposited in  
6 a special trust fund, which is hereby created, to be known as the  
7 "City Public Safety Sales Tax Trust Fund". The moneys in the  
8 trust fund shall not be deemed to be state funds and shall not be  
9 commingled with any funds of the state. The provisions of  
10 section 33.080 to the contrary notwithstanding, money in this  
11 fund shall not be transferred and placed to the credit of the  
12 general revenue fund. The director of [the department of]  
13 revenue shall keep accurate records of the amount of money in the  
14 trust and which was collected in each city imposing a sales tax  
15 pursuant to this section, and the records shall be open to the  
16 inspection of officers of the city and the public. Not later  
17 than the tenth day of each month the director of [the department  
18 of] revenue shall distribute all moneys deposited in the trust  
19 fund during the preceding month to the city which levied the tax;  
20 such funds shall be deposited with the city treasurer of each  
21 such city, and all expenditures of funds arising from the trust  
22 fund shall be by an appropriation act to be enacted by the  
23 governing body of each such city. Expenditures may be made from  
24 the fund for any functions authorized in the ordinance or order  
25 adopted by the governing body submitting the tax to the voters.

26           6. The director of [the department of] revenue may make  
27 refunds from the amounts in the trust fund and credited to any  
28 city for erroneous payments and overpayments made, and may redeem

1 dishonored checks and drafts deposited to the credit of such  
2 cities. If any city abolishes the tax, the city shall notify the  
3 director of [the department of] revenue of the action at least  
4 ninety days prior to the effective date of the repeal and the  
5 director of [the department of] revenue may order retention in  
6 the trust fund, for a period of one year, of two percent of the  
7 amount collected after receipt of such notice to cover possible  
8 refunds or overpayment of the tax and to redeem dishonored checks  
9 and drafts deposited to the credit of such accounts. After one  
10 year has elapsed after the effective date of abolition of the tax  
11 in such city, the director of [the department of] revenue shall  
12 remit the balance in the account to the city and close the  
13 account of that city. The director of [the department of]  
14 revenue shall notify each city of each instance of any amount  
15 refunded or any check redeemed from receipts due the city.

16 7. Except as modified in this section, all provisions of  
17 sections 32.085 and 32.087 shall apply to the tax imposed  
18 pursuant to this section.

19 8. The governing body of any city authorized to levy a  
20 sales tax pursuant to this section, but which was not authorized  
21 to levy such sales tax prior to August 28, 2020, shall:

22 (1) Submit the question of the imposition of the sales tax  
23 to the voters on a general election day not earlier than the 2022  
24 general election; and

25 (2) Include information on the city's website on the tax  
26 rate and the purposes for which the tax is levied.

27 94.902. 1. The governing bodies of the following cities or  
28 villages may impose a tax as provided in this section:

1           (1) Any city of the third classification with more than  
2 twenty-six thousand three hundred but less than twenty-six  
3 thousand seven hundred inhabitants;

4           (2) Any city of the fourth classification with more than  
5 thirty thousand three hundred but fewer than thirty thousand  
6 seven hundred inhabitants;

7           (3) Any city of the fourth classification with more than  
8 twenty-four thousand eight hundred but fewer than twenty-five  
9 thousand inhabitants;

10          (4) Any special charter city with more than twenty-nine  
11 thousand but fewer than thirty-two thousand inhabitants;

12          (5) Any city of the third classification with more than  
13 four thousand but fewer than four thousand five hundred  
14 inhabitants and located in any county of the first classification  
15 with more than two hundred thousand but fewer than two hundred  
16 sixty thousand inhabitants;

17          (6) Any city of the fourth classification with more than  
18 nine thousand five hundred but fewer than ten thousand eight  
19 hundred inhabitants;

20          (7) Any city of the fourth classification with more than  
21 five hundred eighty but fewer than six hundred fifty inhabitants;

22          (8) Any city of the fourth classification with more than  
23 two thousand seven hundred but fewer than three thousand  
24 inhabitants and located in any county of the first classification  
25 with more than eighty-three thousand but fewer than ninety-two  
26 thousand inhabitants; [or]

27          (9) Any city of the fourth classification with more than  
28 two thousand four hundred but fewer than two thousand seven

1 hundred inhabitants and located in any county of the third  
2 classification without a township form of government and with  
3 more than ten thousand but fewer than twelve thousand  
4 inhabitants;

5 (10) Any city of the third classification with more than  
6 nine thousand but fewer than ten thousand inhabitants and located  
7 in any county of the third classification with a township form of  
8 government and with more than twenty thousand but fewer than  
9 twenty-three thousand inhabitants;

10 (11) Any city of the fourth classification with more than  
11 one thousand fifty but fewer than one thousand two hundred  
12 inhabitants and located in any county of the third classification  
13 without a township form of government and with more than eighteen  
14 thousand but fewer than twenty thousand inhabitants and with a  
15 city of the fourth classification with more than two thousand one  
16 hundred but fewer than two thousand four hundred inhabitants as  
17 the county seat; or

18 (12) Any village with more than one thousand three hundred  
19 fifty but fewer than one thousand five hundred inhabitants and  
20 located in any county of the first classification with more than  
21 two hundred thousand but fewer than two hundred sixty thousand  
22 inhabitants.

23 2. The governing body of any city or village listed in  
24 subsection 1 of this section may impose, by order or ordinance, a  
25 sales tax on all retail sales made in the city or village which  
26 are subject to taxation under chapter 144. The tax authorized in  
27 this section may be imposed in an amount of up to one-half of one  
28 percent, **[and]** except that a city listed under subdivision (10)

1 or (11) of subsection 1 of this section may impose a tax of one-  
2 fourth, one-half, three-fourths, or one percent. The tax shall  
3 be imposed solely for the purpose of improving the public safety  
4 for such city[, ] or village including, but not limited to,  
5 expenditures on equipment, city or village employee salaries and  
6 benefits, and facilities for police, fire, and emergency medical  
7 providers. The tax authorized in this section shall be in  
8 addition to all other sales taxes imposed by law, and shall be  
9 stated separately from all other charges and taxes. The order or  
10 ordinance imposing a sales tax under this section shall not  
11 become effective unless the governing body of the city or village  
12 submits to the voters residing within the city or village, at a  
13 county or state general, primary, or special election, a proposal  
14 to authorize the governing body of the city or village to impose  
15 a tax under this section.

16 3. The ballot of submission for the tax authorized in this  
17 section shall be in substantially the following form:

18 Shall the [city] (city/village) of \_\_\_\_\_ [(city's name)]  
19 (insert name) impose a [citywide] (citywide/villagewide) sales  
20 tax at a rate of \_\_\_\_\_ [(insert rate of percent)] (insert  
21 percentage) percent for the purpose of improving the public  
22 safety of the [city] (city/village)?

23  YES  NO

24 If you are in favor of the question, place an "X" in  
25 the box opposite "YES". If you are opposed to the  
26 question, place an "X" in the box opposite "NO".

27

28 If a majority of the votes cast on the proposal by the qualified

1 voters voting thereon are in favor of the proposal, then the  
2 ordinance or order and any amendments to the order or ordinance  
3 shall become effective on the first day of the second calendar  
4 quarter after the director of revenue receives notice of the  
5 adoption of the sales tax. If a majority of the votes cast on  
6 the proposal by the qualified voters voting thereon are opposed  
7 to the proposal, then the tax shall not become effective unless  
8 the proposal is resubmitted under this section to the qualified  
9 voters and such proposal is approved by a majority of the  
10 qualified voters voting on the proposal. However, in no event  
11 shall a proposal under this section be submitted to the voters  
12 sooner than twelve months from the date of the last proposal  
13 under this section.

14 4. Any sales tax imposed under this section shall be  
15 administered, collected, enforced, and operated as required in  
16 section 32.087. All sales taxes collected by the director of the  
17 department of revenue under this section on behalf of any city or  
18 village, less one percent for cost of collection which shall be  
19 deposited in the state's general revenue fund after payment of  
20 premiums for surety bonds as provided in section 32.087, shall be  
21 deposited in a special trust fund, which is hereby created in the  
22 state treasury, to be known as the "City Public Safety Sales Tax  
23 Trust Fund". The moneys in the trust fund shall not be deemed to  
24 be state funds and shall not be commingled with any funds of the  
25 state. The provisions of section 33.080 to the contrary  
26 notwithstanding, money in this fund shall not be transferred and  
27 placed to the credit of the general revenue fund. The director  
28 shall keep accurate records of the amount of money in the trust

1 fund and which was collected in each city or village imposing a  
2 sales tax under this section, and the records shall be open to  
3 the inspection of officers of the city or village and the public.  
4 Not later than the tenth day of each month the director shall  
5 distribute all moneys deposited in the trust fund during the  
6 preceding month to the city or village which levied the tax.  
7 Such funds shall be deposited with the city or village treasurer  
8 of each such city or village, and all expenditures of funds  
9 arising from the trust fund shall be by an appropriation act to  
10 be enacted by the governing body of each such city or village.  
11 Expenditures may be made from the fund for any functions  
12 authorized in the ordinance or order adopted by the governing  
13 body submitting the tax to the voters. If the tax is repealed,  
14 all funds remaining in the special trust fund shall continue to  
15 be used solely for the designated purposes. Any funds in the  
16 special trust fund which are not needed for current expenditures  
17 shall be invested in the same manner as other funds are invested.  
18 Any interest and moneys earned on such investments shall be  
19 credited to the fund.

20 5. The director of [the department of] revenue may  
21 authorize the state treasurer to make refunds from the amounts in  
22 the trust fund and credited to any city or village for erroneous  
23 payments and overpayments made, and may redeem dishonored checks  
24 and drafts deposited to the credit of such cities or villages.  
25 If any city or village abolishes the tax, the city or village  
26 shall notify the director of the action at least ninety days  
27 before the effective date of the repeal, and the director may  
28 order retention in the trust fund, for a period of one year, of

1 two percent of the amount collected after receipt of such notice  
2 to cover possible refunds or overpayment of the tax and to redeem  
3 dishonored checks and drafts deposited to the credit of such  
4 accounts. After one year has elapsed after the effective date of  
5 abolition of the tax in such city or village, the director shall  
6 remit the balance in the account to the city and close the  
7 account of that city or village. The director shall notify each  
8 city or village of each instance of any amount refunded or any  
9 check redeemed from receipts due the city or village.

10 6. The governing body of any city or village that has  
11 adopted the sales tax authorized in this section may submit the  
12 question of repeal of the tax to the voters on any date available  
13 for elections for the city or village. The ballot of submission  
14 shall be in substantially the following form:

15 Shall the city of \_\_\_\_\_ [(insert the name of the  
16 city)] repeal the sales tax imposed at a rate of \_\_\_\_\_  
17 [(insert rate of percent)] percent for the purpose of  
18 improving the public safety of the [city]  
19 (city/village)?

20  YES  NO

21  
22 If a majority of the votes cast on the proposal are in favor of  
23 repeal, that repeal shall become effective on December thirty-  
24 first of the calendar year in which such repeal was approved. If  
25 a majority of the votes cast on the question by the qualified  
26 voters voting thereon are opposed to the repeal, then the sales  
27 tax authorized in this section shall remain effective until the  
28 question is resubmitted under this section to the qualified

1 voters, and the repeal is approved by a majority of the qualified  
2 voters voting on the question.

3 7. Whenever the governing body of any city or village that  
4 has adopted the sales tax authorized in this section receives a  
5 petition, signed by ten percent of the registered voters of the  
6 city or village voting in the last gubernatorial election,  
7 calling for an election to repeal the sales tax imposed under  
8 this section, the governing body shall submit to the voters of  
9 the city or village a proposal to repeal the tax. If a majority  
10 of the votes cast on the question by the qualified voters voting  
11 thereon are in favor of the repeal, that repeal shall become  
12 effective on December thirty-first of the calendar year in which  
13 such repeal was approved. If a majority of the votes cast on the  
14 question by the qualified voters voting thereon are opposed to  
15 the repeal, then the tax shall remain effective until the  
16 question is resubmitted under this section to the qualified  
17 voters and the repeal is approved by a majority of the qualified  
18 voters voting on the question.

19 8. Any sales tax imposed under this section by a city  
20 described under subdivision (6) of subsection 1 of this section  
21 that is in effect as of December 31, 2038, shall automatically  
22 expire. No city described under subdivision (6) of subsection 1  
23 of this section shall collect a sales tax pursuant to this  
24 section on or after January 1, 2039. Subsection 7 of this  
25 section shall not apply to a sales tax imposed under this section  
26 by a city described under subdivision (6) of subsection 1 of this  
27 section.

28 9. Except as modified in this section, all provisions of

1 sections 32.085 and 32.087 shall apply to the tax imposed under  
2 this section.

3 10. The governing body of any city or village authorized to  
4 levy a sales tax pursuant to this section, but which was not  
5 authorized to levy such sales tax prior to August 28, 2020,  
6 shall:

7 (1) Submit the question of the imposition of the sales tax  
8 to the voters on a general election day not earlier than the 2022  
9 general election; and

10 (2) Include information on the city or village website on  
11 the tax rate and the purposes for which the tax is levied.

12 94.1014. 1. (1) The governing body of any city of the  
13 fourth classification with more than three thousand seven hundred  
14 but fewer than four thousand inhabitants and located in any  
15 county of the first classification with more than one hundred  
16 fifty thousand but fewer than two hundred thousand inhabitants  
17 may impose a tax on the charges for all sleeping rooms paid by  
18 the transient guests of hotels or motels situated in the city or  
19 a portion thereof. The tax shall not be more than five percent  
20 per occupied room per night.

21 (2) The tax shall not become effective unless the governing  
22 body of the city, on a general election day not earlier than the  
23 2022 general election, submits to the voters of the city a  
24 proposal to authorize the city to impose a tax under this  
25 section, and the voters approve the tax.

26 (3) The tax shall be in addition to the charge for the  
27 sleeping room and all other taxes imposed by law. The tax shall  
28 be stated separately from all other charges and taxes.

1       (4) The proceeds of the tax shall be used by the city for  
2 the promotion of tourism; growth of the region; economic  
3 development purposes; and public safety purposes including, but  
4 not limited to, equipment expenditures, employee salaries and  
5 benefits, and facilities for police, firefighters, or emergency  
6 medical providers.

7       2. The ballot for authorization of the tax shall be in  
8 substantially the following form:

9       Shall \_\_\_\_\_ (name of the city) impose a tax on the  
10 charges for all sleeping rooms paid by the transient  
11 guests of hotels and motels situated in \_\_\_\_\_ (name of  
12 the city) at a rate of \_\_\_\_\_ percent for the promotion  
13 of tourism, growth of the region, economic development,  
14 and public safety?

15                    YES

NO

16  
17 If a majority of the votes cast on the proposal by qualified  
18 voters approve the proposal, the tax shall become effective on  
19 the first day of the second calendar quarter following the  
20 election. If a majority of the votes cast on the proposal by  
21 qualified voters opposed the proposal, the tax shall not become  
22 effective unless and until the proposal is again submitted to the  
23 voters of the city and is approved by a majority of the qualified  
24 voters voting thereon.

25       3. The governing body of any city authorized to levy a  
26 sales tax pursuant to this section shall include information on  
27 the city's website on the tax rate and the purposes for which the  
28 tax is levied.

1           4. As used in this section, "transient guest" means any  
2 person who occupies a room or rooms in a hotel or motel for  
3 thirty-one days or less during any calendar quarter.

4           137.115. 1. All other laws to the contrary  
5 notwithstanding, the assessor or the assessor's deputies in all  
6 counties of this state including the City of St. Louis shall  
7 annually make a list of all real and tangible personal property  
8 taxable in the assessor's city, county, town or district. Except  
9 as otherwise provided in subsection 3 of this section and section  
10 137.078, the assessor shall annually assess all personal property  
11 at thirty-three and one-third percent of its true value in money  
12 as of January first of each calendar year. The assessor shall  
13 annually assess all real property, including any new construction  
14 and improvements to real property, and possessory interests in  
15 real property at the percent of its true value in money set in  
16 subsection 5 of this section. The true value in money of any  
17 possessory interest in real property in subclass (3), where such  
18 real property is on or lies within the ultimate airport boundary  
19 as shown by a federal airport layout plan, as defined by 14 CFR  
20 151.5, of a commercial airport having a FAR Part 139  
21 certification and owned by a political subdivision, shall be the  
22 otherwise applicable true value in money of any such possessory  
23 interest in real property, less the total dollar amount of costs  
24 paid by a party, other than the political subdivision, towards  
25 any new construction or improvements on such real property  
26 completed after January 1, 2008, and which are included in the  
27 above-mentioned possessory interest, regardless of the year in  
28 which such costs were incurred or whether such costs were

1 considered in any prior year. The assessor shall annually assess  
2 all real property in the following manner: new assessed values  
3 shall be determined as of January first of each odd-numbered year  
4 and shall be entered in the assessor's books; those same assessed  
5 values shall apply in the following even-numbered year, except  
6 for new construction and property improvements which shall be  
7 valued as though they had been completed as of January first of  
8 the preceding odd-numbered year. The assessor may call at the  
9 office, place of doing business, or residence of each person  
10 required by this chapter to list property, and require the person  
11 to make a correct statement of all taxable tangible personal  
12 property owned by the person or under his or her care, charge or  
13 management, taxable in the county. On or before January first of  
14 each even-numbered year, the assessor shall prepare and submit a  
15 two-year assessment maintenance plan to the county governing body  
16 and the state tax commission for their respective approval or  
17 modification. The county governing body shall approve and  
18 forward such plan or its alternative to the plan to the state tax  
19 commission by February first. If the county governing body fails  
20 to forward the plan or its alternative to the plan to the state  
21 tax commission by February first, the assessor's plan shall be  
22 considered approved by the county governing body. If the state  
23 tax commission fails to approve a plan and if the state tax  
24 commission and the assessor and the governing body of the county  
25 involved are unable to resolve the differences, in order to  
26 receive state cost-share funds outlined in section 137.750, the  
27 county or the assessor shall petition the administrative hearing  
28 commission, by May first, to decide all matters in dispute

1 regarding the assessment maintenance plan. Upon agreement of the  
2 parties, the matter may be stayed while the parties proceed with  
3 mediation or arbitration upon terms agreed to by the parties.

4 The final decision of the administrative hearing commission shall  
5 be subject to judicial review in the circuit court of the county  
6 involved. In the event a valuation of subclass (1) real property  
7 within any county with a charter form of government, or within a  
8 city not within a county, is made by a computer,  
9 computer-assisted method or a computer program, the burden of  
10 proof, supported by clear, convincing and cogent evidence to  
11 sustain such valuation, shall be on the assessor at any hearing  
12 or appeal. In any such county, unless the assessor proves  
13 otherwise, there shall be a presumption that the assessment was  
14 made by a computer, computer-assisted method or a computer  
15 program. Such evidence shall include, but shall not be limited  
16 to, the following:

17 (1) The findings of the assessor based on an appraisal of  
18 the property by generally accepted appraisal techniques; and

19 (2) The purchase prices from sales of at least three  
20 comparable properties and the address or location thereof. As  
21 used in this subdivision, the word "comparable" means that:

22 (a) Such sale was closed at a date relevant to the property  
23 valuation; and

24 (b) Such properties are not more than one mile from the  
25 site of the disputed property, except where no similar properties  
26 exist within one mile of the disputed property, the nearest  
27 comparable property shall be used. Such property shall be within  
28 five hundred square feet in size of the disputed property, and

1 resemble the disputed property in age, floor plan, number of  
2 rooms, and other relevant characteristics.

3 2. Assessors in each county of this state and the City of  
4 St. Louis may send personal property assessment forms through the  
5 mail.

6 3. The following items of personal property shall each  
7 constitute separate subclasses of tangible personal property and  
8 shall be assessed and valued for the purposes of taxation at the  
9 following percentages of their true value in money:

10 (1) Grain and other agricultural crops in an unmanufactured  
11 condition, one-half of one percent;

12 (2) Livestock, twelve percent;

13 (3) Farm machinery, twelve percent;

14 (4) Motor vehicles which are eligible for registration as  
15 and are registered as historic motor vehicles pursuant to section  
16 301.131 and aircraft which are at least twenty-five years old and  
17 which are used solely for noncommercial purposes and are operated  
18 less than fifty hours per year or aircraft that are home built  
19 from a kit, five percent;

20 (5) Poultry, twelve percent; and

21 (6) Tools and equipment used for pollution control and  
22 tools and equipment used in retooling for the purpose of  
23 introducing new product lines or used for making improvements to  
24 existing products by any company which is located in a state  
25 enterprise zone and which is identified by any standard  
26 industrial classification number cited in subdivision [(5)] (7)  
27 of section 135.200, twenty-five percent.

28 4. The person listing the property shall enter a true and

1 correct statement of the property, in a printed blank prepared  
2 for that purpose. The statement, after being filled out, shall  
3 be signed and either affirmed or sworn to as provided in section  
4 137.155. The list shall then be delivered to the assessor.

5 5. (1) All subclasses of real property, as such subclasses  
6 are established in Section 4(b) of Article X of the Missouri  
7 Constitution and defined in section 137.016, shall be assessed at  
8 the following percentages of true value:

9 (a) For real property in subclass (1), nineteen percent;

10 (b) For real property in subclass (2), twelve percent; and

11 (c) For real property in subclass (3), thirty-two percent.

12 (2) A taxpayer may apply to the county assessor, or, if not  
13 located within a county, then the assessor of such city, for the  
14 reclassification of such taxpayer's real property if the use or  
15 purpose of such real property is changed after such property is  
16 assessed under the provisions of this chapter. If the assessor  
17 determines that such property shall be reclassified, he or she  
18 shall determine the assessment under this subsection based on the  
19 percentage of the tax year that such property was classified in  
20 each subclassification.

21 6. Manufactured homes, as defined in section 700.010, which  
22 are actually used as dwelling units shall be assessed at the same  
23 percentage of true value as residential real property for the  
24 purpose of taxation. The percentage of assessment of true value  
25 for such manufactured homes shall be the same as for residential  
26 real property. If the county collector cannot identify or find  
27 the manufactured home when attempting to attach the manufactured  
28 home for payment of taxes owed by the manufactured home owner,

1 the county collector may request the county commission to have  
2 the manufactured home removed from the tax books, and such  
3 request shall be granted within thirty days after the request is  
4 made; however, the removal from the tax books does not remove the  
5 tax lien on the manufactured home if it is later identified or  
6 found. For purposes of this section, a manufactured home located  
7 in a manufactured home rental park, rental community or on real  
8 estate not owned by the manufactured home owner shall be  
9 considered personal property. For purposes of this section, a  
10 manufactured home located on real estate owned by the  
11 manufactured home owner may be considered real property.

12 7. Each manufactured home assessed shall be considered a  
13 parcel for the purpose of reimbursement pursuant to section  
14 137.750, unless the manufactured home is real estate as defined  
15 in subsection 7 of section 442.015 and assessed as a realty  
16 improvement to the existing real estate parcel.

17 8. Any amount of tax due and owing based on the assessment  
18 of a manufactured home shall be included on the personal property  
19 tax statement of the manufactured home owner unless the  
20 manufactured home is real estate as defined in subsection 7 of  
21 section 442.015, in which case the amount of tax due and owing on  
22 the assessment of the manufactured home as a realty improvement  
23 to the existing real estate parcel shall be included on the real  
24 property tax statement of the real estate owner.

25 9. The assessor of each county and each city not within a  
26 county shall use the trade-in value published in the October  
27 issue of the National Automobile Dealers' Association Official  
28 Used Car Guide, or its successor publication, as the recommended

1 guide of information for determining the true value of motor  
2 vehicles described in such publication. The assessor shall not  
3 use a value that is greater than the average trade-in value in  
4 determining the true value of the motor vehicle without  
5 performing a physical inspection of the motor vehicle. For  
6 vehicles two years old or newer from a vehicle's model year, the  
7 assessor may use a value other than average without performing a  
8 physical inspection of the motor vehicle. In the absence of a  
9 listing for a particular motor vehicle in such publication, the  
10 assessor shall use such information or publications which in the  
11 assessor's judgment will fairly estimate the true value in money  
12 of the motor vehicle.

13 10. Before the assessor may increase the assessed valuation  
14 of any parcel of subclass (1) real property by more than fifteen  
15 percent since the last assessment, excluding increases due to new  
16 construction or improvements, the assessor shall conduct a  
17 physical inspection of such property.

18 11. If a physical inspection is required, pursuant to  
19 subsection 10 of this section, the assessor shall notify the  
20 property owner of that fact in writing and shall provide the  
21 owner clear written notice of the owner's rights relating to the  
22 physical inspection. If a physical inspection is required, the  
23 property owner may request that an interior inspection be  
24 performed during the physical inspection. The owner shall have  
25 no less than thirty days to notify the assessor of a request for  
26 an interior physical inspection.

27 12. A physical inspection, as required by subsection 10 of  
28 this section, shall include, but not be limited to, an on-site

1 personal observation and review of all exterior portions of the  
2 land and any buildings and improvements to which the inspector  
3 has or may reasonably and lawfully gain external access, and  
4 shall include an observation and review of the interior of any  
5 buildings or improvements on the property upon the timely request  
6 of the owner pursuant to subsection 11 of this section. Mere  
7 observation of the property via a drive-by inspection or the like  
8 shall not be considered sufficient to constitute a physical  
9 inspection as required by this section.

10 13. [The provisions of subsections 11 and 12 of this  
11 section shall only apply in any county with a charter form of  
12 government with more than one million inhabitants.

13 14.] A county or city collector may accept credit cards as  
14 proper form of payment of outstanding property tax or license  
15 due. No county or city collector may charge surcharge for  
16 payment by credit card which exceeds the fee or surcharge charged  
17 by the credit card bank, processor, or issuer for its service. A  
18 county or city collector may accept payment by electronic  
19 transfers of funds in payment of any tax or license and charge  
20 the person making such payment a fee equal to the fee charged the  
21 county by the bank, processor, or issuer of such electronic  
22 payment.

23 [15.] 14. Any county or city not within a county in this  
24 state may, by an affirmative vote of the governing body of such  
25 county, opt out of the provisions of this section and sections  
26 137.073, 138.060, and 138.100 as enacted by house bill no. 1150  
27 of the ninety-first general assembly, second regular session and  
28 section 137.073 as modified by house committee substitute for

1 senate substitute for senate committee substitute for senate bill  
2 no. 960, ninety-second general assembly, second regular session,  
3 for the next year of the general reassessment, prior to January  
4 first of any year. No county or city not within a county shall  
5 exercise this opt-out provision after implementing the provisions  
6 of this section and sections 137.073, 138.060, and 138.100 as  
7 enacted by house bill no. 1150 of the ninety-first general  
8 assembly, second regular session and section 137.073 as modified  
9 by house committee substitute for senate substitute for senate  
10 committee substitute for senate bill no. 960, ninety-second  
11 general assembly, second regular session, in a year of general  
12 reassessment. For the purposes of applying the provisions of  
13 this subsection, a political subdivision contained within two or  
14 more counties where at least one of such counties has opted out  
15 and at least one of such counties has not opted out shall  
16 calculate a single tax rate as in effect prior to the enactment  
17 of house bill no. 1150 of the ninety-first general assembly,  
18 second regular session. A governing body of a city not within a  
19 county or a county that has opted out under the provisions of  
20 this subsection may choose to implement the provisions of this  
21 section and sections 137.073, 138.060, and 138.100 as enacted by  
22 house bill no. 1150 of the ninety-first general assembly, second  
23 regular session, and section 137.073 as modified by house  
24 committee substitute for senate substitute for senate committee  
25 substitute for senate bill no. 960, ninety-second general  
26 assembly, second regular session, for the next year of general  
27 reassessment, by an affirmative vote of the governing body prior  
28 to December thirty-first of any year.

1           [16.] 15. The governing body of any city of the third  
2 classification with more than twenty-six thousand three hundred  
3 but fewer than twenty-six thousand seven hundred inhabitants  
4 located in any county that has exercised its authority to opt out  
5 under subsection [15] 14 of this section may levy separate and  
6 differing tax rates for real and personal property only if such  
7 city bills and collects its own property taxes or satisfies the  
8 entire cost of the billing and collection of such separate and  
9 differing tax rates. Such separate and differing rates shall not  
10 exceed such city's tax rate ceiling.

11           [17.] 16. Any portion of real property that is available as  
12 reserve for strip, surface, or coal mining for minerals for  
13 purposes of excavation for future use or sale to others that has  
14 not been bonded and permitted under chapter 444 shall be assessed  
15 based upon how the real property is currently being used. Any  
16 information provided to a county assessor, state tax commission,  
17 state agency, or political subdivision responsible for the  
18 administration of tax policies shall, in the performance of its  
19 duties, make available all books, records, and information  
20 requested, except such books, records, and information as are by  
21 law declared confidential in nature, including individually  
22 identifiable information regarding a specific taxpayer or  
23 taxpayer's mine property. For purposes of this subsection, "mine  
24 property" shall mean all real property that is in use or readily  
25 available as a reserve for strip, surface, or coal mining for  
26 minerals for purposes of excavation for current or future use or  
27 sale to others that has been bonded and permitted under chapter  
28 444.

1           137.180. 1. Whenever any assessor shall increase the  
2 valuation of any real property he shall forthwith notify the  
3 record owner of such increase, either in person, or by mail  
4 directed to the last known address; every such increase in  
5 assessed valuation made by the assessor shall be subject to  
6 review by the county board of equalization whereat the landowner  
7 shall be entitled to be heard, and the notice to the landowner  
8 shall so state.

9           2. Effective January 1, 2009, for all counties with a  
10 charter form of government, other than any county adopting a  
11 charter form of government after January 1, 2008, whenever any  
12 assessor shall increase the valuation of any real property, he or  
13 she shall forthwith notify the record owner on or before June  
14 fifteenth of such increase and, in a year of general  
15 reassessment, the county shall notify the record owner of the  
16 projected tax liability likely to result from such an increase,  
17 either in person, or by mail directed to the last known address;  
18 every such increase in assessed valuation made by the assessor  
19 shall be subject to review by the county board of equalization  
20 whereat the landowner shall be entitled to be heard, and the  
21 notice to the landowner shall so state. Notice of the projected  
22 tax liability from the county shall accompany the notice of  
23 increased valuation from the assessor.

24           3. For all calendar years prior to the first day of January  
25 of the year following receipt of software necessary for the  
26 implementation of the requirements provided under subsections 4  
27 and 5 of this section from the state tax commission, for any  
28 county not subject to the provisions of subsection 2 of this

1 section or subsection 2 of section 137.355, whenever any assessor  
2 shall increase the valuation of any real property, he or she  
3 shall forthwith notify the record owner on or before June  
4 fifteenth of the previous assessed value and such increase either  
5 in person, or by mail directed to the last known address and  
6 include in such notice a statement indicating that the change in  
7 assessed value may impact the record owner's tax liability and  
8 provide all processes and deadlines for appealing determinations  
9 of the assessed value of such property. Such notice shall be  
10 provided in a font and format sufficient to alert a record owner  
11 of the potential impact upon tax liability and the appellate  
12 processes available.

13 4. Effective January first of the year following receipt of  
14 software necessary for the implementation of the requirements  
15 provided under this subsection and subsection 5 of this section  
16 from the state tax commission, for all counties not subject to  
17 the provisions of subsection 2 of this section or subsection 2 of  
18 section 137.355, whenever any assessor shall increase the  
19 valuation of any real property, he or she shall forthwith notify  
20 the record owner on or before June fifteenth of such increase  
21 and, in a year of general reassessment, the county shall notify  
22 the record owner of the projected tax liability likely to result  
23 from such an increase, either in person, or by mail directed to  
24 the last known address; every such increase in assessed valuation  
25 made by the assessor shall be subject to review by the county  
26 board of equalization whereat the landowner shall be entitled to  
27 be heard, and the notice to the landowner shall so state. Notice  
28 of the projected tax liability from the county shall accompany

1 the notice of increased valuation from the assessor.

2 5. The notice of projected tax liability, required under  
3 subsections 2 and 4 of this section, from the county shall  
4 include:

5 (1) The record owner's name, address, and the parcel number  
6 of the property;

7 (2) A list of all political subdivisions levying a tax upon  
8 the property of the record owner;

9 (3) The projected tax rate for each political subdivision  
10 levying a tax upon the property of the record owner, and the  
11 purpose for each levy of such political subdivisions;

12 (4) The previous year's tax rates for each individual tax  
13 levy imposed by each political subdivision levying a tax upon the  
14 property of the record owner;

15 (5) The tax rate ceiling for each levy imposed by each  
16 political subdivision levying a tax upon the property of the  
17 record owner;

18 (6) The contact information for each political subdivision  
19 levying a tax upon the property of the record owner;

20 (7) A statement identifying any projected tax rates for  
21 political subdivisions levying a tax upon the property of the  
22 record owner, which were not calculated and provided by the  
23 political subdivision levying the tax; and

24 (8) The total projected property tax liability of the  
25 taxpayer.

26 6. In addition to the requirements provided under  
27 subsections 1, 2, and 5 of this section, effective January 1,  
28 2011, in any county with a charter form of government and with

1 more than one million inhabitants, whenever any assessor shall  
2 notify a record owner of any change in assessed value, such  
3 assessor shall provide notice that information regarding the  
4 assessment method and computation of value for such property is  
5 available on the assessor's website and provide the exact website  
6 address at which such information may be accessed. Such  
7 notification shall provide the assessor's contact information to  
8 enable taxpayers without internet access to request and receive  
9 information regarding the assessment method and computation of  
10 value for such property. Beginning January 1, 2021, such notice  
11 shall also include, in the case of a property valued using sales  
12 of comparable properties, a list of such comparable properties  
13 and the address or location and purchase prices from sales  
14 thereof that the assessor used in determining the assessed  
15 valuation of the owner's property. As used in this subsection,  
16 the word "comparable" means that:

17 (1) Such sale was closed at a date relevant to the property  
18 valuation; and

19 (2) Such properties are not more than one mile from the  
20 site of the disputed property, except where no similar properties  
21 exist within one mile of the disputed property, the nearest  
22 comparable property shall be used. Such property shall be within  
23 five hundred square feet in size of the disputed property, and  
24 resemble the disputed property in age, floor plan, number of  
25 rooms, and other relevant characteristics.

26 137.385. Any person aggrieved by the assessment of his  
27 property may appeal to the county board of equalization. An  
28 appeal shall be in writing and the forms to be used for this

1 purpose shall be furnished by the county clerk. Such appeal  
2 shall be lodged with the county clerk as secretary of the board  
3 of equalization before the [~~third~~] second Monday in [~~June~~] July;  
4 provided, that the board may in its discretion extend the time  
5 for filing such appeals.

6 138.060. 1. (1) The county board of equalization shall,  
7 in a summary way, determine all appeals from the valuation of  
8 property made by the assessor, and shall correct and adjust the  
9 assessment accordingly. There shall be no presumption that the  
10 assessor's valuation is correct. In any county with a charter  
11 form of government with a population greater than two hundred  
12 eighty thousand inhabitants but less than two hundred eighty-five  
13 thousand inhabitants, and in any county with a charter form of  
14 government with greater than one million inhabitants, and in any  
15 city not within a county, the assessor shall have the burden to  
16 prove that the assessor's valuation does not exceed the true  
17 market value of the subject property. In such county or city, in  
18 the event a physical inspection of the subject property is  
19 required by subsection 10 of section 137.115, the assessor shall  
20 have the burden to establish the manner in which the physical  
21 inspection was performed and shall have the burden to prove that  
22 the physical inspection was performed in accordance with section  
23 137.115. In such county or city, in the event the assessor fails  
24 to provide sufficient evidence to establish that the physical  
25 inspection was performed in accordance with section 137.115, the  
26 property owner shall prevail on the appeal as a matter of law.  
27 At any hearing before the state tax commission or a court of  
28 competent jurisdiction of an appeal of assessment from a first

1 class charter county or a city not within a county, the assessor  
2 shall not advocate nor present evidence advocating a valuation  
3 higher than that value finally determined by the assessor or the  
4 value determined by the board of equalization, whichever is  
5 higher, for that assessment period.

6 (2) The provisions of subdivision (1) of this subsection  
7 shall also apply to appeals made in any county not described in  
8 subdivision (1) of this subsection for which the property subject  
9 to appeal experienced an increase in assessed valuation in excess  
10 of fifteen percent since the previous assessment, excluding  
11 increases due to new construction or improvements.

12 2. The county clerk shall keep an accurate record of the  
13 proceedings and orders of the board, and the assessor shall  
14 correct all erroneous assessments, and the clerk shall adjust the  
15 tax book according to the orders of such board and the orders of  
16 the state tax commission, except that in adding or deducting such  
17 percent to each tract or parcel of real estate as required by  
18 such board or state tax commission, he shall add or deduct in  
19 each case any fractional sum of less than fifty cents, so that  
20 the value of any separate tract shall contain no fractions of a  
21 dollar.

22 138.090. 1. Except as provided in subsection 2 of this  
23 section, the county board of equalization in first class counties  
24 shall meet on the ~~[first]~~ third Monday in July of each year.

25 2. Upon a finding by the board that it is necessary in  
26 order to fairly hear all cases arising from a general  
27 reassessment, the board may begin meeting after July first in any  
28 applicable year to timely consider any appeal or complaint

1 resulting from an evaluation made during a general reassessment  
2 of all taxable real property and possessory interests in the  
3 county. There shall be no presumption that the assessor's  
4 valuation is correct.

5 138.434. Any first class charter county or a city not  
6 within a county may require by ordinance or charter the  
7 reimbursement to a taxpayer for the amount of just and reasonable  
8 appraisal costs, attorney fees and court costs resulting from an  
9 evidentiary hearing before the state tax commission or a court of  
10 competent jurisdiction if such appeal results in a final decision  
11 reducing the appraised value of residential property by at least  
12 fifteen percent or the appraised value of utility, industrial  
13 railroad and other subclass three property by at least  
14 twenty-five percent from the appraised value determined by the  
15 board of equalization for that tax year. The commission or court  
16 awarding such fees and costs shall consider the reasonableness of  
17 the fees and costs within the context of the particular case.  
18 Such fees and costs shall not exceed one thousand dollars for a  
19 residential property appeal. Such fees and costs for utility,  
20 industrial railroad or other subclass three property appeals  
21 shall not exceed the lesser of four thousand dollars or  
22 twenty-five percent of the tax savings resulting from the appeal.  
23 Beginning January 1, 2021, for a county with a charter form of  
24 government and with more than nine hundred fifty thousand  
25 inhabitants, such fees and costs shall not exceed six thousand  
26 dollars for a residential property appeal, and such fees and  
27 costs for utility, industrial railroad, or other subclass three  
28 property appeals shall not exceed the lesser of ten thousand

1 dollars or twenty-five percent of the tax savings resulting from  
2 the appeal. The provisions of this section shall only apply to  
3 the first contested year when cases are tried on a consolidated  
4 basis.

5 143.121. 1. The Missouri adjusted gross income of a  
6 resident individual shall be the taxpayer's federal adjusted  
7 gross income subject to the modifications in this section.

8 2. There shall be added to the taxpayer's federal adjusted  
9 gross income:

10 (1) The amount of any federal income tax refund received  
11 for a prior year which resulted in a Missouri income tax benefit.  
12 The amount added pursuant to this subdivision shall not include  
13 any amount of a federal income tax refund attributable to a tax  
14 credit reducing a taxpayer's federal tax liability pursuant to  
15 Public Law 116-136, enacted by the 116th United States Congress,  
16 for the tax year beginning on or after January 1, 2020, and  
17 ending on or before December 31, 2020, and deducted from Missouri  
18 adjusted gross income pursuant to section 143.171;

19 (2) Interest on certain governmental obligations excluded  
20 from federal gross income by 26 U.S.C. Section 103 of the  
21 Internal Revenue Code, as amended. The previous sentence shall  
22 not apply to interest on obligations of the state of Missouri or  
23 any of its political subdivisions or authorities and shall not  
24 apply to the interest described in subdivision (1) of subsection  
25 3 of this section. The amount added pursuant to this subdivision  
26 shall be reduced by the amounts applicable to such interest that  
27 would have been deductible in computing the taxable income of the  
28 taxpayer except only for the application of 26 U.S.C. Section 265

1 of the Internal Revenue Code, as amended. The reduction shall  
2 only be made if it is at least five hundred dollars;

3 (3) The amount of any deduction that is included in the  
4 computation of federal taxable income pursuant to 26 U.S.C.  
5 Section 168 of the Internal Revenue Code as amended by the Job  
6 Creation and Worker Assistance Act of 2002 to the extent the  
7 amount deducted relates to property purchased on or after July 1,  
8 2002, but before July 1, 2003, and to the extent the amount  
9 deducted exceeds the amount that would have been deductible  
10 pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code of  
11 1986 as in effect on January 1, 2002;

12 (4) The amount of any deduction that is included in the  
13 computation of federal taxable income for net operating loss  
14 allowed by 26 U.S.C. Section 172 of the Internal Revenue Code of  
15 1986, as amended, other than the deduction allowed by 26 U.S.C.  
16 Section 172(b)(1)(G) and 26 U.S.C. Section 172(i) of the Internal  
17 Revenue Code of 1986, as amended, for a net operating loss the  
18 taxpayer claims in the tax year in which the net operating loss  
19 occurred or carries forward for a period of more than twenty  
20 years and carries backward for more than two years. Any amount  
21 of net operating loss taken against federal taxable income but  
22 disallowed for Missouri income tax purposes pursuant to this  
23 subdivision after June 18, 2002, may be carried forward and taken  
24 against any income on the Missouri income tax return for a period  
25 of not more than twenty years from the year of the initial loss;  
26 [and]

27 (5) For nonresident individuals in all taxable years ending  
28 on or after December 31, 2006, the amount of any property taxes

1 paid to another state or a political subdivision of another state  
2 for which a deduction was allowed on such nonresident's federal  
3 return in the taxable year unless such state, political  
4 subdivision of a state, or the District of Columbia allows a  
5 subtraction from income for property taxes paid to this state for  
6 purposes of calculating income for the income tax for such state,  
7 political subdivision of a state, or the District of Columbia;  
8 and

9 (6) For all tax years beginning on or after January 1,  
10 2018, any interest expense paid or accrued in a previous taxable  
11 year, but allowed as a deduction under 26 U.S.C. Section 163, as  
12 amended, in the current taxable year by reason of the  
13 carryforward of disallowed business interest provisions of 26  
14 U.S.C. Section 163(j), as amended. For the purposes of this  
15 subdivision, an interest expense is considered paid or accrued  
16 only in the first taxable year the deduction would have been  
17 allowable under 26 U.S.C. Section 163, as amended, if the  
18 limitation under 26 U.S.C. Section 163(j), as amended, did not  
19 exist.

20 3. There shall be subtracted from the taxpayer's federal  
21 adjusted gross income the following amounts to the extent  
22 included in federal adjusted gross income:

23 (1) Interest received on deposits held at a federal reserve  
24 bank or interest or dividends on obligations of the United States  
25 and its territories and possessions or of any authority,  
26 commission or instrumentality of the United States to the extent  
27 exempt from Missouri income taxes pursuant to the laws of the  
28 United States. The amount subtracted pursuant to this

1 subdivision shall be reduced by any interest on indebtedness  
2 incurred to carry the described obligations or securities and by  
3 any expenses incurred in the production of interest or dividend  
4 income described in this subdivision. The reduction in the  
5 previous sentence shall only apply to the extent that such  
6 expenses including amortizable bond premiums are deducted in  
7 determining the taxpayer's federal adjusted gross income or  
8 included in the taxpayer's Missouri itemized deduction. The  
9 reduction shall only be made if the expenses total at least five  
10 hundred dollars;

11 (2) The portion of any gain, from the sale or other  
12 disposition of property having a higher adjusted basis to the  
13 taxpayer for Missouri income tax purposes than for federal income  
14 tax purposes on December 31, 1972, that does not exceed such  
15 difference in basis. If a gain is considered a long-term capital  
16 gain for federal income tax purposes, the modification shall be  
17 limited to one-half of such portion of the gain;

18 (3) The amount necessary to prevent the taxation pursuant  
19 to this chapter of any annuity or other amount of income or gain  
20 which was properly included in income or gain and was taxed  
21 pursuant to the laws of Missouri for a taxable year prior to  
22 January 1, 1973, to the taxpayer, or to a decedent by reason of  
23 whose death the taxpayer acquired the right to receive the income  
24 or gain, or to a trust or estate from which the taxpayer received  
25 the income or gain;

26 (4) Accumulation distributions received by a taxpayer as a  
27 beneficiary of a trust to the extent that the same are included  
28 in federal adjusted gross income;

1           (5) The amount of any state income tax refund for a prior  
2 year which was included in the federal adjusted gross income;

3           (6) The portion of capital gain specified in section  
4 135.357 that would otherwise be included in federal adjusted  
5 gross income;

6           (7) The amount that would have been deducted in the  
7 computation of federal taxable income pursuant to 26 U.S.C.  
8 Section 168 of the Internal Revenue Code as in effect on January  
9 1, 2002, to the extent that amount relates to property purchased  
10 on or after July 1, 2002, but before July 1, 2003, and to the  
11 extent that amount exceeds the amount actually deducted pursuant  
12 to 26 U.S.C. Section 168 of the Internal Revenue Code as amended  
13 by the Job Creation and Worker Assistance Act of 2002;

14           (8) For all tax years beginning on or after January 1,  
15 2005, the amount of any income received for military service  
16 while the taxpayer serves in a combat zone which is included in  
17 federal adjusted gross income and not otherwise excluded  
18 therefrom. As used in this section, "combat zone" means any area  
19 which the President of the United States by Executive Order  
20 designates as an area in which Armed Forces of the United States  
21 are or have engaged in combat. Service is performed in a combat  
22 zone only if performed on or after the date designated by the  
23 President by Executive Order as the date of the commencing of  
24 combat activities in such zone, and on or before the date  
25 designated by the President by Executive Order as the date of the  
26 termination of combatant activities in such zone;

27           (9) For all tax years ending on or after July 1, 2002, with  
28 respect to qualified property that is sold or otherwise disposed

1 of during a taxable year by a taxpayer and for which an  
2 additional modification was made under subdivision (3) of  
3 subsection 2 of this section, the amount by which additional  
4 modification made under subdivision (3) of subsection 2 of this  
5 section on qualified property has not been recovered through the  
6 additional subtractions provided in subdivision (7) of this  
7 subsection;

8 (10) For all tax years beginning on or after January 1,  
9 2014, the amount of any income received as payment from any  
10 program which provides compensation to agricultural producers who  
11 have suffered a loss as the result of a disaster or emergency,  
12 including the:

- 13 (a) Livestock Forage Disaster Program;
- 14 (b) Livestock Indemnity Program;
- 15 (c) Emergency Assistance for Livestock, Honeybees, and  
16 Farm-Raised Fish;
- 17 (d) Emergency Conservation Program;
- 18 (e) Noninsured Crop Disaster Assistance Program;
- 19 (f) Pasture, Rangeland, Forage Pilot Insurance Program;
- 20 (g) Annual Forage Pilot Program;
- 21 (h) Livestock Risk Protection Insurance Plan; and
- 22 (i) Livestock Gross Margin Insurance Plan; [and]

23 (11) For all tax years beginning on or after January 1,  
24 2018, any interest expense paid or accrued in the current taxable  
25 year, but not deducted as a result of the limitation imposed  
26 under 26 U.S.C. Section 163(j), as amended. For the purposes of  
27 this subdivision, an interest expense is considered paid or  
28 accrued only in the first taxable year the deduction would have

1 been allowable under 26 U.S.C. Section 163, as amended, if the  
2 limitation under 26 U.S.C. Section 163(j), as amended, did not  
3 exist; and

4 (12) For all tax years beginning on or after January 1,  
5 2021, one hundred percent of all unreimbursed educator expenses  
6 incurred by an eligible educator during the taxable year, not to  
7 exceed five hundred dollars. As used in this subdivision, the  
8 following terms shall mean:

9 (a) "Educator expenses", expenses incurred by an eligible  
10 educator that qualify for a federal deduction under 26 U.S.C.  
11 Section 62, as amended;

12 (b) "Eligible educator", an eligible educator as defined  
13 under 26 U.S.C. Section 62, as amended, or a teacher in an early  
14 childhood education program.

15 4. There shall be added to or subtracted from the  
16 taxpayer's federal adjusted gross income the taxpayer's share of  
17 the Missouri fiduciary adjustment provided in section 143.351.

18 5. There shall be added to or subtracted from the  
19 taxpayer's federal adjusted gross income the modifications  
20 provided in section 143.411.

21 6. In addition to the modifications to a taxpayer's federal  
22 adjusted gross income in this section, to calculate Missouri  
23 adjusted gross income there shall be subtracted from the  
24 taxpayer's federal adjusted gross income any gain recognized  
25 pursuant to 26 U.S.C. Section 1033 of the Internal Revenue Code  
26 of 1986, as amended, arising from compulsory or involuntary  
27 conversion of property as a result of condemnation or the  
28 imminence thereof.

1           7. (1) As used in this subsection, "qualified health  
2 insurance premium" means the amount paid during the tax year by  
3 such taxpayer for any insurance policy primarily providing health  
4 care coverage for the taxpayer, the taxpayer's spouse, or the  
5 taxpayer's dependents.

6           (2) In addition to the subtractions in subsection 3 of this  
7 section, one hundred percent of the amount of qualified health  
8 insurance premiums shall be subtracted from the taxpayer's  
9 federal adjusted gross income to the extent the amount paid for  
10 such premiums is included in federal taxable income. The  
11 taxpayer shall provide the department of revenue with proof of  
12 the amount of qualified health insurance premiums paid.

13           8. (1) Beginning January 1, 2014, in addition to the  
14 subtractions provided in this section, one hundred percent of the  
15 cost incurred by a taxpayer for a home energy audit conducted by  
16 an entity certified by the department of natural resources under  
17 section 640.153 or the implementation of any energy efficiency  
18 recommendations made in such an audit shall be subtracted from  
19 the taxpayer's federal adjusted gross income to the extent the  
20 amount paid for any such activity is included in federal taxable  
21 income. The taxpayer shall provide the department of revenue  
22 with a summary of any recommendations made in a qualified home  
23 energy audit, the name and certification number of the qualified  
24 home energy auditor who conducted the audit, and proof of the  
25 amount paid for any activities under this subsection for which a  
26 deduction is claimed. The taxpayer shall also provide a copy of  
27 the summary of any recommendations made in a qualified home  
28 energy audit to the department of natural resources.

1           (2) At no time shall a deduction claimed under this  
2 subsection by an individual taxpayer or taxpayers filing combined  
3 returns exceed one thousand dollars per year for individual  
4 taxpayers or cumulatively exceed two thousand dollars per year  
5 for taxpayers filing combined returns.

6           (3) Any deduction claimed under this subsection shall be  
7 claimed for the tax year in which the qualified home energy audit  
8 was conducted or in which the implementation of the energy  
9 efficiency recommendations occurred. If implementation of the  
10 energy efficiency recommendations occurred during more than one  
11 year, the deduction may be claimed in more than one year, subject  
12 to the limitations provided under subdivision (2) of this  
13 subsection.

14           (4) A deduction shall not be claimed for any otherwise  
15 eligible activity under this subsection if such activity  
16 qualified for and received any rebate or other incentive through  
17 a state-sponsored energy program or through an electric  
18 corporation, gas corporation, electric cooperative, or  
19 municipally owned utility.

20           9. The provisions of subsection 8 of this section shall  
21 expire on December 31, 2020.

22           143.171. 1. For all tax years beginning on or after  
23 January 1, 1994, and ending on or before December 31, 2018, an  
24 individual taxpayer shall be allowed a deduction for his or her  
25 federal income tax liability under Chapter 1 of the Internal  
26 Revenue Code for the same taxable year for which the Missouri  
27 return is being filed, not to exceed five thousand dollars on a  
28 single taxpayer's return or ten thousand dollars on a combined

1 return, after reduction for all credits thereon, except the  
2 credit for payments of federal estimated tax, the credit for the  
3 overpayment of any federal tax, and the credits allowed by the  
4 Internal Revenue Code by 26 U.S.C. Section 31, 26 U.S.C. Section  
5 27, and 26 U.S.C. Section 34.

6 2. (1) Notwithstanding any other provision of law to the  
7 contrary, for all tax years beginning on or after January 1,  
8 2019, an individual taxpayer shall be allowed a deduction equal  
9 to a percentage of his or her federal income tax liability under  
10 Chapter 1 of the Internal Revenue Code for the same taxable year  
11 for which the Missouri return is being filed, not to exceed five  
12 thousand dollars on a single taxpayer's return or ten thousand  
13 dollars on a combined return, after reduction for all credits  
14 thereon, except the credit for payments of federal estimated tax,  
15 the credit for the overpayment of any federal tax, and the  
16 credits allowed by the Internal Revenue Code by 26 U.S.C. Section  
17 31, 26 U.S.C. Section 27, and 26 U.S.C. Section 34. The  
18 deduction percentage is determined according to the following  
19 table:

If the Missouri gross income on the return is:	The deduction percentage is:
\$25,000 or less	35 percent
From \$25,001 to \$50,000	25 percent
From \$50,001 to \$100,000	15 percent
From \$100,001 to \$125,000	5 percent
\$125,001 or more	0 percent

27 (2) Notwithstanding any provision of law to the contrary,  
28 the amount of any tax credits reducing a taxpayer's federal tax

1 liability pursuant to Public Law 116-136, enacted by the 116th  
2 United States Congress, for the tax year beginning on or after  
3 January 1, 2020, and ending on or before December 31, 2020, shall  
4 not be considered in determining a taxpayer's federal tax  
5 liability for the purposes of subdivision (1) of this subsection,  
6 and such amount may be included in the amount to be deducted  
7 under subdivision (1) of this subsection.

8 3. For all tax years beginning on or after September 1,  
9 1993, a corporate taxpayer shall be allowed a deduction for fifty  
10 percent of its federal income tax liability under Chapter 1 of  
11 the Internal Revenue Code for the same taxable year for which the  
12 Missouri return is being filed after reduction for all credits  
13 thereon, except the credit for payments of federal estimated tax,  
14 the credit for the overpayment of any federal tax, and the  
15 credits allowed by the Internal Revenue Code by 26 U.S.C. Section  
16 31, 26 U.S.C. Section 27, and 26 U.S.C. Section 34.

17 4. If a federal income tax liability for a tax year prior  
18 to the applicability of sections 143.011 to 143.996 for which he  
19 was not previously entitled to a Missouri deduction is later paid  
20 or accrued, he may deduct the federal tax in the later year to  
21 the extent it would have been deductible if paid or accrued in  
22 the prior year.

23 143.425. 1. For the purposes of this section, the  
24 following terms shall mean:

25 (1) "Administrative adjustment request", an administrative  
26 adjustment request filed by a partnership under 26 U.S.C. Section  
27 6227;

28 (2) "Audited partnership", a partnership subject to a

1 partnership level audit resulting in a federal adjustment;

2 (3) "Corporate partner", a partner that is subject to tax  
3 under section 143.071;

4 (4) "Direct partner", a partner that holds an interest  
5 directly in a partnership or pass-through entity;

6 (5) "Exempt partner", a partner that is exempt from  
7 taxation under the provisions of subdivisions (1) or (4) of  
8 subsection 2 of section 143.441, except on unrelated business  
9 taxable income;

10 (6) "Federal adjustment", a change to an item or amount  
11 determined under the Internal Revenue Code that is used by a  
12 taxpayer to compute Missouri individual or corporate income tax  
13 owed, whether that change results from action by the IRS,  
14 including a partnership level audit, or the filing of an amended  
15 federal return, federal refund claim, or an administrative  
16 adjustment request by the taxpayer. A federal adjustment is  
17 positive to the extent that it increases Missouri taxable income  
18 as determined under section 143.431, or Missouri adjusted gross  
19 income under section 143.121 or 143.181, and is negative to the  
20 extent that it decreases such Missouri taxable income or Missouri  
21 adjusted gross income;

22 (7) "Federal adjustments report", methods or forms, which  
23 shall be prescribed by the department of revenue, for use by a  
24 taxpayer to report final federal adjustments, including an  
25 amended Missouri tax return, a uniform multistate report, or an  
26 information return, notwithstanding any provision of law  
27 restricting the form or applicability of information return  
28 filing;

1       (8) "Federal partnership representative", the person the  
2 partnership designates for the taxable year as the partnership's  
3 representative, or the person the IRS has appointed to act as the  
4 federal partnership representative, under 26 U.S.C. Section  
5 6223(a);

6       (9) "Final determination date", shall be the following:

7       (a) Except as provided under paragraphs (b) and (c) of this  
8 subdivision, if the federal adjustment arises from an IRS audit  
9 or other action by the IRS, the final determination date shall be  
10 the first day on which no federal adjustments arising from such  
11 audit or other action remain to be finally determined, whether by  
12 IRS decision with respect to which all rights of appeal have been  
13 waived or exhausted, by agreement, or, if appealed or contested,  
14 by a final decision with respect to which all rights of appeal  
15 have been waived or exhausted. For agreements required to be  
16 signed by the IRS and the taxpayer, the final determination date  
17 shall be the date on which the last party signed the agreement;

18       (b) For federal adjustments arising from an IRS audit or  
19 other action by the IRS, if the taxpayer filed as a member of a  
20 Missouri consolidated return, the final determination date shall  
21 be the first day on which no related federal adjustments arising  
22 from such audit remain to be finally determined, as described in  
23 paragraph (a) of this subdivision, for the entire group;

24       (c) If the federal adjustment results from filing an  
25 amended federal return, a federal refund claim, or an  
26 administrative adjustment request, or if it is a federal  
27 adjustment reported on an amended federal return or other similar  
28 report filed under 26 U.S.C. Section 6225(c), the final

1 determination date shall be the day on which the amended return,  
2 refund claim, administrative adjustment request, or other similar  
3 report was filed;

4 (10) "Final federal adjustment", a federal adjustment that  
5 remains in effect after the final determination date for such  
6 federal adjustment has passed;

7 (11) "IRS", the Internal Revenue Service of the United  
8 States Department of the Treasury;

9 (12) "Indirect partner", a partner in a partnership or  
10 pass-through entity, where such partnership or pass-through  
11 entity itself holds a direct or indirect interest in another  
12 partnership or pass-through entity. A partnership or pass-  
13 through entity holds an "indirect interest" in another  
14 partnership or pass-through entity where its interest is held  
15 through an indirect partner or series of indirect partners;

16 (13) "Non-resident partner", an individual, trust, or  
17 estate partner that is not a resident partner;

18 (14) "Partner", a person that holds an interest directly or  
19 indirectly in a partnership or other pass-through entity;

20 (15) "Partnership", the same meaning as used in 26 U.S.C.  
21 Sections 701 to 771;

22 (16) "Partnership level audit", an examination by the IRS  
23 at the partnership level under 26 U.S.C. Sections 6221 to 6241,  
24 as enacted by the Bipartisan Budget Act of 2015, Public Law 114-  
25 74, and any amendments thereto, which results in federal  
26 adjustments;

27 (17) "Pass-through entity", an entity, other than a  
28 partnership, that is not subject to tax under section 143.071,

1 section 153.020, chapter 148, or a tax on insurance companies or  
2 insurance providers imposed by the state of Missouri;

3 (18) "Publicly traded partnership", the same meaning as  
4 used in 26 U.S.C. Section 7704(b), and any amendments thereto;

5 (19) "Reallocation adjustment", a federal adjustment  
6 resulting from a partnership level audit or an administrative  
7 adjustment request that changes the shares of one or more items  
8 of partnership income, gain, loss, expense, or credit allocated  
9 to direct partners. A positive reallocation adjustment means the  
10 portion of a reallocation adjustment that would increase federal  
11 adjusted gross income or federal taxable income for one or more  
12 direct partners, and a negative reallocation adjustment means the  
13 portion of a reallocation adjustment that would decrease federal  
14 adjusted gross income or federal taxable income for one or more  
15 direct partners;

16 (20) "Resident partner", an individual, trust, or estate  
17 partner that is a resident of Missouri as defined under section  
18 143.101 for individuals, or under section 143.331 for trusts or  
19 estates, for the relevant tax period;

20 (21) "Reviewed year", the taxable year of a partnership  
21 that is subject to a partnership level audit which results in a  
22 federal adjustment;

23 (22) "Taxpayer", any individual or entity subject to a tax  
24 in Missouri or a tax-related reporting requirement in Missouri  
25 and, unless the context clearly indicates otherwise, includes a  
26 partnership subject to a partnership level audit or a partnership  
27 that has made an administrative adjustment request, as well as a  
28 tiered partner of that partnership;

1       (23) "Tiered partner", any partner that is a partnership or  
2 pass-through entity;

3       (24) "Unrelated business taxable income", the same meaning  
4 as defined in 26 U.S.C. Section 512.

5       2. Except in the case of final federal adjustments that are  
6 reported and, if applicable, on the basis of which Missouri  
7 income tax is paid by a partnership and its partners using the  
8 procedures provided under subsections 3 to 9 of this section,  
9 final federal adjustments required to be reported for federal  
10 purposes under 26 U.S.C. Section 6225(a) (2), and changes required  
11 to be reported under section 143.601, a taxpayer shall report and  
12 pay any Missouri tax due with respect to final federal  
13 adjustments arising from an audit or other action by the IRS or  
14 reported by the taxpayer on a timely filed amended federal income  
15 tax return, including a return or other similar report filed  
16 under 26 U.S.C. Section 6225(c) (2), or federal claim for refund,  
17 by filing a federal adjustments report with the department of  
18 revenue for the reviewed year and, if applicable, paying the  
19 additional Missouri tax owed by the taxpayer no later than one  
20 hundred eighty days after the final determination date.

21       3. Except for adjustments required to be reported for  
22 federal purposes under 26 U.S.C. Section 6225(a) (2), and the  
23 distributive share of adjustments that have been reported as  
24 required under subsection 2 of this section, partnerships and  
25 partners shall report final federal adjustments arising from a  
26 partnership level audit or an administrative adjustment request  
27 and make payments as required under subsections 3 to 9 of this  
28 section.

1       4. (1) With respect to an action required or permitted to  
2 be taken by a partnership under subsections 3 to 9 of this  
3 section, a proceeding under section 143.631 for reconsideration  
4 by the director of revenue, appeal to the administrative hearing  
5 commission, or review by the judiciary with respect to such  
6 action, the state partnership representative for the reviewed  
7 year shall have the sole authority to act on behalf of the  
8 partnership, and the partnership's direct partners and indirect  
9 partners shall be bound by those actions.

10       (2) The state partnership representative for the reviewed  
11 year is the partnership's federal partnership representative  
12 unless the partnership designates in writing another person as  
13 its state partnership representative.

14       (3) The department of revenue may establish reasonable  
15 qualifications and procedures for designating a person, other  
16 than the federal partnership representative, to be the state  
17 partnership representative.

18       (4) The state partnership representative shall be  
19 considered an authorized representative of the partnership and  
20 its partners under section 32.057 for the purposes of compliance  
21 with this section, or participating in a proceeding described in  
22 subdivision (1) of this section.

23       5. Final federal adjustments subject to the requirements of  
24 subsections 3 to 9 of this section, except for those subject to a  
25 properly made election under subsection 6 of this section, shall  
26 be reported as follows:

27       (1) No later than ninety days after the final determination  
28 date, the partnership shall:

1       (a) File a completed federal adjustments report with the  
2 department of revenue, including information as required by the  
3 department of revenue;

4       (b) Notify each of its direct partners of their  
5 distributive share of the final federal adjustments including  
6 information as required by the department of revenue;

7       (c) Pay any additional amount under section 143.411 that  
8 would have been due had the final federal adjustments originally  
9 been reported properly, unless the partnership is a publicly  
10 traded partnership; and

11       (d) If the partnership is a publicly traded partnership,  
12 report such information as is required by the department of  
13 revenue and in the manner and format as required by department of  
14 revenue instruction, including the name, address, and taxpayer  
15 identification number of each direct partner with income in  
16 Missouri which the publicly traded partnership can reasonably  
17 determine to be:

18       a. Six hundred dollars or more if the partner is an  
19 individual; or

20       b. One hundred dollars or more if the partner is a  
21 corporation or entity other than an individual;

22       (2) No later than one hundred eighty days after the final  
23 determination date, each direct partner that is subject to tax  
24 under sections 143.011 to 143.996, section 153.020, chapter 148,  
25 or a Missouri tax on insurance companies or insurance providers,  
26 shall:

27       (a) File a federal adjustments report reporting the  
28 distributive share of the adjustments reported to them under

1 paragraph (b) of subdivision (1) of this subsection; and

2 (b) Pay any additional amount of tax due as if final  
3 federal adjustments had been properly reported, plus any penalty  
4 and interest due under sections 143.011 to 143.996 or any other  
5 provision of law, and less any credit for related amounts paid or  
6 withheld and remitted on behalf of the direct partner. The rate  
7 of interest on any amount due shall be determined by section  
8 32.068.

9 6. (1) Subject to the limitations provided under  
10 subdivision (2) of this subsection, an audited partnership making  
11 an election under this subsection shall:

12 (a) No later than ninety days after the final determination  
13 date, file a completed federal adjustments report, including  
14 information as required by department of revenue, and notify the  
15 department of revenue that it is making the election under this  
16 subsection;

17 (b) No later than ninety days after the final determination  
18 date, pay an amount, determined as follows, in lieu of taxes owed  
19 by its direct and indirect partners:

20 a. Exclude from final federal adjustments the distributive  
21 share of such adjustments reported to a direct exempt partner not  
22 subject to tax under sections 143.011 to 143.996;

23 b. For the total distributive shares of the remaining final  
24 federal adjustments reported to direct corporate partners subject  
25 to tax under section 143.071, and to direct exempt partners  
26 subject to tax under sections 143.011 to 143.996, apportion and  
27 allocate such adjustments as provided under section 143.455 if  
28 applicable, and multiply the resulting amount by the tax rate

1 provided under section 143.071 for direct corporate partners and  
2 direct exempt partners that are corporations, or the top rate of  
3 tax under section 143.011 for direct exempt partners that are not  
4 corporations;

5 c. For the total distributive shares of the remaining final  
6 federal adjustments reported to non-resident direct partners  
7 subject to tax under sections 143.011 to 143.996, determine the  
8 amount of such adjustments which is derived from or connected  
9 with sources in Missouri as described in section 143.421, and  
10 multiply the resulting amount by the highest rate of tax under  
11 section 143.011;

12 d. For the total distributive shares of the remaining final  
13 federal adjustments reported to tiered partners:

14 (i) Determine the amount of such adjustments which is of a  
15 type such that it would be subject to sourcing to this state  
16 under section 143.421; and then determine the portion of such  
17 amount that would be sourced to the state under section 143.421;

18 (ii) Determine the amount of such adjustments which is of a  
19 type such that it would not be subject to sourcing to Missouri by  
20 a nonresident partner under section 143.421;

21 (iii) Determine the portion of the amount determined in  
22 item (ii) of this subparagraph that can be established, under  
23 regulation issued by the department of revenue, to be properly  
24 allocable to nonresident indirect partners or other partners not  
25 subject to tax on the adjustments;

26 (iv) Multiply the sum of the amounts determined in items  
27 (i) and (ii) of this subparagraph, reduced by the amount  
28 determined in item (iii) of this subparagraph, by the highest

1 rate of tax under section 143.011;

2 e. For the total distributive shares of the remaining final  
3 federal adjustments reported to resident direct partners subject  
4 to tax under section 143.011 or 143.061, multiply such amount by  
5 the highest rate of tax under section 143.011;

6 f. For the total distributive shares of the remaining final  
7 federal adjustments reported to direct partners subject to tax  
8 under chapter 148, section 153.020, or a Missouri tax on  
9 insurance companies or insurance providers, apportion and  
10 allocate such adjustments in the manner provided by law for such  
11 tax, if applicable, and multiply the resulting amount by the tax  
12 rate applicable to such direct partner;

13 g. Add the amounts determined under subparagraphs b to f of  
14 this paragraph, in addition to any penalty and interest as  
15 provided under sections 143.011 to 143.961 or any other provision  
16 of law. The rate of interest on any amount due shall be  
17 determined by section 32.068.

18 (2) Final federal adjustments subject to the election  
19 provided for under this subsection shall not include:

20 (a) The distributive share of final audit adjustments that  
21 would, under section 143.455, be included in the apportionable  
22 income of any direct or indirect corporate partner, provided that  
23 the audited partnership can reasonably determine such amount; and

24 (b) Any final federal adjustments resulting from an  
25 administrative adjustment request.

26 (3) An audited partnership not otherwise subject to any  
27 reporting or payment obligation to Missouri that makes an  
28 election under this subsection consents to be subject to Missouri

1 law related to reporting, assessment, payment, and collection of  
2 Missouri tax calculated under this subsection.

3 7. The direct and indirect partners of an audited  
4 partnership that are tiered partners, and all of the partners of  
5 such tiered partners that are subject to tax under sections  
6 143.011 to 143.961, shall be subject to the reporting and payment  
7 requirements of subsection 5 of this section, and such tiered  
8 partners shall be entitled to make the election provided under  
9 subsection 6 of this section. The tiered partners or their  
10 partners shall make required reports and payments no later than  
11 ninety days after the time for filing and furnishing statements  
12 to tiered partners and their partners as established under 26  
13 U.S.C. Section 6226. The department of revenue may promulgate  
14 rules to establish procedures and interim time periods for the  
15 reports and payments required by tiered partners and their  
16 partners, and for making the elections under subsection 6 of this  
17 section.

18 8. (1) The election made under subsection 6 of this  
19 section shall be irrevocable, unless the director of revenue, in  
20 his or her discretion or that of the directors' designee,  
21 determines otherwise.

22 (2) If properly reported and paid by the audited  
23 partnership or tiered partner, the amount determined under  
24 subdivision (2) of subsection 6 of this section shall be treated  
25 as paid in lieu of taxes owed by its direct and indirect  
26 partners, to the extent applicable, on the same final federal  
27 adjustments. The direct partners or indirect partners shall not  
28 take any deduction or credit on the determined amount, or claim a

1 refund of such amount in this state. Nothing in this subsection  
2 shall preclude a direct resident partner from claiming a credit  
3 against the tax otherwise due to this state under section  
4 143.081, or any amounts paid by the audited partnership or tiered  
5 partner on the resident partner's behalf to another state or  
6 local tax jurisdiction in accordance with the provisions of  
7 section 143.081.

8 9. Nothing in subsections 3 to 9 of this section shall be  
9 construed to prevent the department of revenue from assessing  
10 direct partners or indirect partners for taxes owed by such  
11 partners, using the best information available, in the event that  
12 a partnership or tiered partner fails to timely make any report  
13 or payment required under subsections 3 to 9 of this section for  
14 any reason.

15 10. The department of revenue shall assess additional tax,  
16 interest, additions to tax, and penalties arising from final  
17 federal adjustments arising from an audit by the IRS, including a  
18 partnership level audit, or reported by the taxpayer on an  
19 amended federal income tax return, or as part of an  
20 administrative adjustment request by no later than the latest of  
21 the following dates:

22 (1) If a taxpayer files with the department of revenue a  
23 federal adjustments report or an amended Missouri tax return as  
24 required within the period provided under subsections 2 to 9 of  
25 this section, the department of revenue shall assess any amounts,  
26 including taxes, interest, additions to tax, and penalties  
27 arising from such federal adjustments if the department of  
28 revenue issues a notice of the assessment to the taxpayer no

1 later than:

2 (a) The expiration of the limitations period provided under  
3 section 143.711; or

4 (b) The expiration of the one year period following the  
5 date of filing with the department of revenue of the federal  
6 adjustments report;

7 (2) If the taxpayer fails to file the federal adjustments  
8 report within the period provided under subsections 2 to 9 of  
9 this section, as appropriate, or the federal adjustments report  
10 filed by the taxpayer omits final federal adjustments or  
11 understates the correct amount of tax owed, the department of  
12 revenue shall assess amounts or additional amounts including  
13 taxes, interest, additions to tax, and penalties arising from the  
14 final federal adjustments, if it mails a notice of the assessment  
15 to the taxpayer by a date which is the latest of the following:

16 (a) The expiration of the limitations period provided under  
17 section 143.711;

18 (b) The expiration of the one year period following the  
19 date the federal adjustments report was filed with the department  
20 of revenue; or

21 (c) Absent fraud, the expiration of the six-year period  
22 following the final determination date.

23 11. A taxpayer may make estimated payments to the  
24 department of revenue of the Missouri tax expected to result from  
25 a pending IRS audit, prior to the due date of the federal  
26 adjustments report, without having to file such report with the  
27 department of revenue. The estimated tax payments shall be  
28 credited against any tax liability ultimately found to be due to

1 Missouri and shall limit the accrual of further interest on such  
2 amount. If the estimated tax payments exceed the final tax  
3 liability and interest ultimately determined to be due, the  
4 taxpayer shall be entitled to a refund or credit for the excess,  
5 provided the taxpayer files a federal adjustments report or claim  
6 for refund or credit of tax under section 143.781 or 143.821 no  
7 later than one year following the final determination date.

8 12. Except for final federal adjustments required to be  
9 reported for federal purposes under 26 U.S.C. Section 6225(a)(2),  
10 a taxpayer may file a claim for refund or credit of tax arising  
11 from federal adjustments made by the IRS on or before the later  
12 of:

13 (1) The expiration of the last day for filing a claim for  
14 refund or credit of Missouri tax under section 143.801, including  
15 any extensions; or

16 (2) One year from the date a federal adjustments report  
17 required under subsections 2 to 9 of this section, as applicable,  
18 was due to the department of revenue, including any extensions  
19 provided under subsection 13 of this section.

20 The federal adjustments report shall serve as the means for the  
21 taxpayer to report additional tax due, report a claim for refund  
22 or credit of tax, and make other adjustments resulting from  
23 adjustments to the taxpayer's federal taxable income.

24 13. (1) Unless otherwise agreed in writing by the taxpayer  
25 and the department of revenue, any adjustments by the department  
26 or by the taxpayer made after the expiration of the appropriate  
27 limitations period provided under section 143.711 or 143.801  
28 shall be limited to changes to the taxpayer's tax liability

1 arising from federal adjustments.

2 (2) For purposes of compliance with this section, the time  
3 periods provided for in chapter 143 may be extended:

4 (a) Automatically, upon written notice to the department of  
5 revenue, by ninety days for an audited partnership or tiered  
6 partner which has one hundred or more direct partners; or

7 (b) By written agreement between the taxpayer and the  
8 department of revenue.

9 (3) Any extension granted under this subsection for filing  
10 the federal adjustments report extends the last day prescribed by  
11 law for assessing any additional tax arising from the adjustments  
12 to federal taxable income and the period for filing a claim for  
13 refund or credit of taxes under section 143.781 or 143.821.

14 14. The department of revenue shall promulgate rules to  
15 implement the provisions of this section. Any rule or portion of  
16 a rule, as that term is defined in section 536.010, that is  
17 created under the authority delegated in this section shall  
18 become effective only if it complies with and is subject to all  
19 of the provisions of chapter 536 and, if applicable, section  
20 536.028. This section and chapter 536 are nonseverable and if  
21 any of the powers vested with the general assembly pursuant to  
22 chapter 536 to review, to delay the effective date, or to  
23 disapprove and annul a rule are subsequently held  
24 unconstitutional, then the grant of rulemaking authority and any  
25 rule proposed or adopted after August 28, 2020, shall be invalid  
26 and void.

27 15. The provisions of this section shall apply to any  
28 adjustments to a taxpayer's federal taxable income or federal

1 adjusted gross income with a final determination date occurring  
2 on or after January 1, 2021.

3 143.1027. 1. For all taxable years beginning on or after  
4 January 1, 2014, each individual or corporation entitled to a tax  
5 refund in an amount sufficient to make a designation under this  
6 section may designate that one dollar or any amount in excess of  
7 one dollar on a single return, and two dollars or any amount in  
8 excess of two dollars on a combined return, of the refund due be  
9 credited to the Missouri National Guard Foundation fund. If any  
10 individual or corporation that is not entitled to a tax refund in  
11 an amount sufficient to make a designation under this section  
12 wishes to make a contribution to the fund, such individual or  
13 corporation may, by separate check, draft, or other negotiable  
14 instrument, send in with the payment of taxes, or may send in  
15 separately, that amount the individual or corporation wishes to  
16 contribute. Such amounts shall be clearly designated for the  
17 fund.

18 2. There is hereby created in the state treasury the  
19 "Missouri National Guard Foundation Fund", which shall consist of  
20 money collected under this section. The state treasurer shall be  
21 custodian of the fund. In accordance with sections 30.170 and  
22 30.180, the state treasurer may approve disbursements. The fund  
23 shall be a dedicated fund and, upon appropriation, money in the  
24 fund shall be used solely for the administration of this section.  
25 Notwithstanding the provisions of section 33.080 to the contrary,  
26 any moneys remaining in the fund at the end of the biennium shall  
27 not revert to the credit of the general revenue fund. The state  
28 treasurer shall invest moneys in the fund in the same manner as

1 other funds are invested. Any interest and moneys earned on such  
2 investments shall be credited to the fund. The treasurer shall  
3 distribute all moneys deposited in the fund at least monthly to  
4 the Missouri National Guard Foundation.

5 3. The director of revenue shall deposit at least monthly  
6 all contributions designated by individuals under this section to  
7 the state treasurer for deposit to the fund. The director of  
8 revenue shall deposit at least monthly all contributions  
9 designated by the corporations under this section, less an amount  
10 sufficient to cover the costs of collection and handling by the  
11 department of revenue, to the state treasury for deposit to the  
12 fund. A contribution designated under this section shall only be  
13 deposited in the fund after all other claims against the refund  
14 from which such contribution is to be made have been satisfied.

15 4. Under section 23.253 of the Missouri sunset act:

16 (1) The provisions of the [new] program authorized under  
17 this section shall automatically sunset on December [thirty-first  
18 six years after August 28, 2014] 31, 2032, unless reauthorized by  
19 an act of the general assembly; and

20 (2) If such program is reauthorized, the program authorized  
21 under this section shall automatically sunset on December  
22 thirty-first twelve years after the effective date of the  
23 reauthorization of this section; and

24 (3) This section shall terminate on September first of the  
25 calendar year immediately following the calendar year in which  
26 the program authorized under this section is sunset.

27 143.1160. 1. As used in this section, the following terms  
28 mean:

1       (1) "Account holder", the same meaning as that term is  
2 defined in section 191.1603;

3       (2) "Deduction", an amount subtracted from the taxpayer's  
4 Missouri adjusted gross income to determine Missouri taxable  
5 income for the tax year in which such deduction is claimed;

6       (3) "Eligible expenses", the same meaning as that term is  
7 defined in section 191.1603;

8       (4) "Long-term dignity savings account", the same meaning  
9 as that term is defined in section 191.1603;

10       (5) "Qualified beneficiary", the same meaning as that term  
11 is defined in section 191.1603;

12       (6) "Taxpayer", any individual who is a resident of this  
13 state and subject to the income tax imposed under this chapter,  
14 excluding withholding tax imposed under sections 143.191 to  
15 143.265.

16       2. For all tax years beginning on or after January 1, 2021,  
17 a taxpayer shall be allowed a deduction of one hundred percent of  
18 a participating taxpayer's contributions to a long-term dignity  
19 savings account in the tax year of the contribution. Each  
20 taxpayer claiming the deduction under this section shall file an  
21 affidavit with the income tax return verifying the amount of  
22 their contributions. The amount of the deduction claimed shall  
23 not exceed the amount of the taxpayer's Missouri adjusted gross  
24 income for the tax year that the deduction is claimed, and shall  
25 not exceed four thousand dollars per taxpayer claiming the  
26 deduction, or eight thousand dollars if married filing combined.

27       3. Income earned or received as a result of assets in a  
28 long-term dignity savings account shall not be subject to state

1 income tax imposed under this chapter. The exemption under this  
2 section shall apply only to income maintained, accrued, or  
3 expended pursuant to the requirements of sections 191.1601 to  
4 191.1607, and no exemption shall apply to assets and income  
5 expended for any other purpose. The amount of the deduction  
6 claimed shall not exceed the amount of the taxpayer's Missouri  
7 adjusted gross income for the tax year the deduction is claimed.

8 4. If any deductible contributions to or earnings from any  
9 such programs referred to in this section are distributed and not  
10 used to pay for eligible expenses or are not held for the minimum  
11 length of time under subsection 2 of section 191.1605, the amount  
12 so distributed shall be added to the Missouri adjusted gross  
13 income of the account holder or, if the account holder is not  
14 living, the qualified beneficiary, in the year of distribution.

15 5. The department of revenue shall promulgate rules to  
16 implement the provisions of this section. Any rule or portion of  
17 a rule, as that term is defined in section 536.010, that is  
18 created under the authority delegated in this section shall  
19 become effective only if it complies with and is subject to all  
20 of the provisions of chapter 536 and, if applicable, section  
21 536.028. This section and chapter 536 are nonseverable, and if  
22 any of the powers vested with the general assembly pursuant to  
23 chapter 536 to review, to delay the effective date, or to  
24 disapprove and annul a rule are subsequently held  
25 unconstitutional, then the grant of rulemaking authority and any  
26 rule proposed or adopted after August 28, 2020, shall be invalid  
27 and void.

28 6. Under section 23.253 of the Missouri sunset act:

1       (1) The provisions of the new program authorized under this  
2 section shall automatically sunset on December thirty-first four  
3 years after August 28, 2020, unless reauthorized by an act of the  
4 general assembly;

5       (2) If such program is reauthorized, the program authorized  
6 under this section shall automatically sunset on December  
7 thirty-first four years after the effective date of the  
8 reauthorization of this section; and

9       (3) This section shall terminate on September first of the  
10 calendar year immediately following the calendar year in which  
11 the program authorized under this section is sunset.

12       144.140. 1. From every remittance to the director of  
13 revenue made on or before the date when the same becomes due, the  
14 person required to remit the same shall be entitled to deduct and  
15 retain an amount equal to two percent thereof.

16       2. The director shall provide a monetary allowance from the  
17 taxes collected to a certified service provider under the terms  
18 of the contract signed with the certified service provider,  
19 provided that such allowance shall be funded entirely from money  
20 collected by the certified service provider.

21       3. Any certified service provider receiving an allowance  
22 under subsection 2 of this section shall not be entitled to  
23 simultaneously deduct the allowance provided for under subsection  
24 1 of this section.

25       4. For the purposes of this section, "certified service  
26 provider" shall mean an agent certified by the department of  
27 revenue to perform all the seller's sales and use tax functions,  
28 other than the seller's obligation to remit tax on its own

1 purchases.

2 144.605. The following words and phrases as used in  
3 sections 144.600 to 144.745 mean and include:

4 (1) "Calendar quarter", the period of three consecutive  
5 calendar months ending on March thirty-first, June thirtieth,  
6 September thirtieth or December thirty-first;

7 (2) "Certified service provider" or "CSP", an agent  
8 certified by the department of revenue to perform all the  
9 seller's sales and use tax functions, other than the seller's  
10 obligation to remit tax on its own purchases;

11 (3) "Engages in business activities within this state"  
12 includes:

13 (a) Maintaining or having a franchisee or licensee  
14 operating under the seller's trade name in this state if the  
15 franchisee or licensee is required to collect sales tax pursuant  
16 to sections 144.010 to 144.525;

17 (b) Soliciting sales or taking orders by sales agents or  
18 traveling representatives;

19 (c) A vendor is presumed to engage in business activities  
20 within this state if any person, other than a common carrier  
21 acting in its capacity as such, that has substantial nexus with  
22 this state:

23 a. Sells a similar line of products as the vendor and does  
24 so under the same or a similar business name;

25 b. Maintains an office, distribution facility, warehouse,  
26 or storage place, or similar place of business in the state to  
27 facilitate the delivery of property or services sold by the  
28 vendor to the vendor's customers;

1 c. Delivers, installs, assembles, or performs maintenance  
2 services for the vendor's customers within the state;

3 d. Facilitates the vendor's delivery of property to  
4 customers in the state by allowing the vendor's customers to pick  
5 up property sold by the vendor at an office, distribution  
6 facility, warehouse, storage place, or similar place of business  
7 maintained by the person in the state; or

8 e. Conducts any other activities in the state that are  
9 significantly associated with the vendor's ability to establish  
10 and maintain a market in the state for the sales;

11 (d) The presumption in paragraph (c) of this subdivision  
12 may be rebutted by demonstrating that the person's activities in  
13 the state are not significantly associated with the vendor's  
14 ability to establish or maintain a market in this state for the  
15 vendor's sales;

16 (e) [Notwithstanding paragraph (c), a vendor shall be  
17 presumed to engage in business activities within this state if  
18 the vendor enters into an agreement with one or more residents of  
19 this state under which the resident, for a commission or other  
20 consideration, directly or indirectly refers potential customers,  
21 whether by a link on an internet website, an in-person oral  
22 presentation, telemarketing, or otherwise, to the vendor, if the  
23 cumulative gross receipts from sales by the vendor to customers  
24 in the state who are referred to the vendor by all residents with  
25 this type of an agreement with the vendor is in excess of ten  
26 thousand dollars during the preceding twelve months;

27 (f) The presumption in paragraph (e) may be rebutted by  
28 submitting proof that the residents with whom the vendor has an

1 agreement did not engage in any activity within the state that  
2 was significantly associated with the vendor's ability to  
3 establish or maintain the vendor's market in the state during the  
4 preceding twelve months. Such proof may consist of sworn written  
5 statements from all of the residents with whom the vendor has an  
6 agreement stating that they did not engage in any solicitation in  
7 the state on behalf of the vendor during the preceding year  
8 provided that such statements were provided and obtained in good  
9 faith] Selling tangible personal property for delivery into this  
10 state provided the seller's gross receipts from delivery of  
11 tangible personal property into this state in the previous  
12 calendar year or current calendar year exceeds one hundred  
13 thousand dollars. For the purposes of calculating a seller's  
14 gross receipts under this paragraph, following the close of each  
15 calendar quarter, a vendor shall determine whether the vendor met  
16 the requirements under this paragraph during the twelve-month  
17 period ending on the last day of the preceding calendar quarter.  
18 If the vendor met such requirements for any such twelve-month  
19 period, such vendor shall collect and remit the tax as provided  
20 under section 144.635 for a period of not less than twelve  
21 months, beginning not more than three months following the close  
22 of the preceding calendar quarter, and shall continue to collect  
23 and remit the tax for as long as the vendor is engaged in  
24 business activities within this state, as provided for under this  
25 paragraph, or otherwise maintains a substantial nexus with this  
26 state;

27 [(3)] (4) "Maintains a place of business in this state"  
28 includes maintaining, occupying, or using, permanently or

1 temporarily, directly or indirectly, by whatever name called, an  
2 office, place of distribution, sales or sample room or place,  
3 warehouse or storage place, or other place of business in this  
4 state, whether owned or operated by the vendor or by any other  
5 person other than a common carrier acting in its capacity as  
6 such;

7 [(4)] (5) "Person", any individual, firm, copartnership,  
8 joint venture, association, corporation, municipal or private,  
9 and whether organized for profit or not, state, county, political  
10 subdivision, state department, commission, board, bureau or  
11 agency, except the state transportation department, estate,  
12 trust, business trust, receiver or trustee appointed by the state  
13 or federal court, syndicate, or any other group or combination  
14 acting as a unit, and the plural as well as the singular number;

15 [(5)] (6) "Purchase", the acquisition of the ownership of,  
16 or title to, tangible personal property, through a sale, as  
17 defined herein, for the purpose of storage, use or consumption in  
18 this state;

19 [(6)] (7) "Purchaser", any person who is the recipient for  
20 a valuable consideration of any sale of tangible personal  
21 property acquired for use, storage or consumption in this state;

22 [(7)] (8) "Sale", any transfer, barter or exchange of the  
23 title or ownership of tangible personal property, or the right to  
24 use, store or consume the same, for a consideration paid or to be  
25 paid, and any transaction whether called leases, rentals,  
26 bailments, loans, conditional sales or otherwise, and  
27 notwithstanding that the title or possession of the property or  
28 both is retained for security. For the purpose of this law the

1 place of delivery of the property to the purchaser, user, storer  
2 or consumer is deemed to be the place of sale, whether the  
3 delivery be by the vendor or by common carriers, private  
4 contractors, mails, express, agents, salesmen, solicitors,  
5 hawkers, representatives, consignors, peddlers, canvassers or  
6 otherwise;

7        [(8)] (9) "Sales price", the consideration including the  
8 charges for services, except charges incident to the extension of  
9 credit, paid or given, or contracted to be paid or given, by the  
10 purchaser to the vendor for the tangible personal property,  
11 including any services that are a part of the sale, valued in  
12 money, whether paid in money or otherwise, and any amount for  
13 which credit is given to the purchaser by the vendor, without any  
14 deduction therefrom on account of the cost of the property sold,  
15 the cost of materials used, labor or service cost, losses or any  
16 other expenses whatsoever, except that cash discounts allowed and  
17 taken on sales shall not be included and "sales price" shall not  
18 include the amount charged for property returned by customers  
19 upon rescission of the contract of sales when the entire amount  
20 charged therefor is refunded either in cash or credit or the  
21 amount charged for labor or services rendered in installing or  
22 applying the property sold, the use, storage or consumption of  
23 which is taxable pursuant to sections 144.600 to 144.745. The  
24 sales price shall not include usual and customary delivery  
25 charges that are separately stated. In determining the amount of  
26 tax due pursuant to sections 144.600 to 144.745, any charge  
27 incident to the extension of credit shall be specifically  
28 exempted;

1            [(9)] (10) "Selling agent", every person acting as a  
2 representative of a principal, when such principal is not  
3 registered with the director of revenue of the state of Missouri  
4 for the collection of the taxes imposed pursuant to sections  
5 144.010 to 144.525 or sections 144.600 to 144.745 and who  
6 receives compensation by reason of the sale of tangible personal  
7 property of the principal, if such property is to be stored,  
8 used, or consumed in this state;

9            [(10)] (11) "Storage", any keeping or retention in this  
10 state of tangible personal property purchased from a vendor,  
11 except property for sale or property that is temporarily kept or  
12 retained in this state for subsequent use outside the state;

13           [(11)] (12) "Tangible personal property", all items subject  
14 to the Missouri sales tax as provided in subdivisions (1) and (3)  
15 of subsection 1 of section 144.020;

16           [(12)] (13) "Taxpayer", any person remitting the tax or who  
17 should remit the tax levied by sections 144.600 to 144.745;

18           [(13)] (14) "Use", the exercise of any right or power over  
19 tangible personal property incident to the ownership or control  
20 of that property, except that it does not include the temporary  
21 storage of property in this state for subsequent use outside the  
22 state, or the sale of the property in the regular course of  
23 business;

24           [(14)] (15) "Vendor", every person engaged in making sales  
25 of tangible personal property by mail order, by advertising, by  
26 agent or peddling tangible personal property, soliciting or  
27 taking orders for sales of tangible personal property, for  
28 storage, use or consumption in this state, all salesmen,

1 solicitors, hawkers, representatives, consignees, peddlers or  
2 canvassers, as agents of the dealers, distributors, consignors,  
3 supervisors, principals or employers under whom they operate or  
4 from whom they obtain the tangible personal property sold by  
5 them, and every person who maintains a place of business in this  
6 state, maintains a stock of goods in this state, or engages in  
7 business activities within this state and every person who  
8 engages in this state in the business of acting as a selling  
9 agent for persons not otherwise vendors as defined in this  
10 subdivision. Irrespective of whether they are making sales on  
11 their own behalf or on behalf of the dealers, distributors,  
12 consignors, supervisors, principals or employers, they must be  
13 regarded as vendors and the dealers, distributors, consignors,  
14 supervisors, principals or employers must be regarded as vendors  
15 for the purposes of sections 144.600 to 144.745.

16 144.608. 1. For the purpose of more efficiently securing  
17 the payment of and accounting for the tax collected and remitted  
18 by retailers and vendors, the department is hereby authorized:

19 (1) To consult, contract, and work jointly with the  
20 streamlined sales and use tax agreement's governing board to  
21 allow sellers to use the governing board's certified service  
22 providers and central registration system services; or

23 (2) To consult, contract, and work with certified service  
24 providers independently. The department is authorized to  
25 determine the method and amount of compensation to be provided to  
26 certified service providers by this state for the services of  
27 such certified service providers to certain sellers, provided  
28 that no certified service provider or seller utilizing a

1 certified service provider shall be entitled to the deduction  
2 provided in subsection 1 of section 144.140.

3 2. The director of revenue shall make, promulgate, and  
4 enforce reasonable rules and regulations for the administration  
5 and enforcement of the provisions of this chapter relating to the  
6 collection and remittance of sales and use tax by certified  
7 service providers. Any rule or portion of a rule, as that term  
8 is defined in section 536.010 that is created under the authority  
9 delegated in this section shall become effective only if it  
10 complies with and is subject to all of the provisions of chapter  
11 536 and, if applicable, section 536.028. This section and  
12 chapter 536 are nonseverable and if any of the powers vested with  
13 the general assembly pursuant to chapter 536 to review, to delay  
14 the effective date, or to disapprove and annul a rule are  
15 subsequently held unconstitutional, then the grant of rulemaking  
16 authority and any rule proposed or adopted after August 28, 2020,  
17 shall be invalid and void.

18 144.637. 1. The director of revenue shall provide and  
19 maintain a database that describes boundary changes for all  
20 taxing jurisdictions and the effective dates of such changes for  
21 the use of vendors collecting the tax imposed under sections  
22 144.600 to 144.745.

23 2. For the identification of counties and cities, codes  
24 corresponding to the rates shall be provided according to Federal  
25 Information Processing Standards (FIPS) as developed by the  
26 National Institute of Standards and Technology. For the  
27 identification of all other jurisdictions, codes corresponding to  
28 the rates shall be in a format determined by the director.

1       3. The director shall provide and maintain address-based  
2 boundary database records for assigning taxing jurisdictions and  
3 associated rates. The database records shall meet the  
4 requirements developed pursuant to the federal Mobile  
5 Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If a  
6 vendor is unable to determine the applicable rate and  
7 jurisdiction using an address-based database record after  
8 exercising due diligence, the vendor may apply the nine-digit zip  
9 code designation applicable to a purchase. If a nine-digit zip  
10 code designation is not available for a street address or if a  
11 vendor is unable to determine the nine-digit zip code designation  
12 applicable to a purchase after exercising due diligence to  
13 determine the designation, the vendor may apply the rate for the  
14 five-digit zip code area. For the purposes of this section,  
15 there shall be a rebuttable presumption that a vendor has  
16 exercised due diligence if the vendor has attempted to determine  
17 the tax rate and jurisdiction by utilizing software approved by  
18 the director and makes the assignment from the address and zip  
19 code information applicable to the purchase. The databases shall  
20 be in the same approved format as the database records under this  
21 section and meet the requirements developed pursuant to the  
22 federal Mobile Telecommunications Sourcing Act, 4 U.S.C. Section  
23 119(a). If the director certifies an address-based database  
24 provided by a third party, a vendor may use such database in  
25 place of the database provided for in this subsection.

26       4. The electronic database provided for in subsections 1,  
27 2, and 3 of this section shall be in downloadable format as  
28 determined by the director. The database may be directly

1 provided by the director or provided by a third party as  
2 designated by the director. The databases shall be provided at  
3 no cost to the user of the database. The provisions of  
4 subsection 3 of this section shall not apply if the purchased  
5 product is received by the purchaser at the business location of  
6 the vendor.

7 5. No vendor shall be liable for reliance upon erroneous  
8 data provided by the director on tax rates, boundaries, or taxing  
9 jurisdiction assignments.

10 144.638. 1. The director shall provide and maintain a  
11 taxability matrix. The state's entries in the matrix shall be  
12 provided and maintained by the director in a database that is in  
13 a downloadable format.

14 2. The director shall provide reasonable notice of changes  
15 in the taxability of the products or services listed in the  
16 taxability matrix.

17 3. A seller or CSP shall be relieved from liability to this  
18 state or any local taxing jurisdiction for having charged and  
19 collected the incorrect amount of state or local sales or use tax  
20 resulting from such seller's or CSP's reliance upon erroneous  
21 data provided or approved by the director in the taxability  
22 matrix, and a seller shall be relieved from liability for  
23 erroneous returns made by a CSP on behalf of the seller.

24 144.710. [From every remittance made by a vendor as  
25 required by sections 144.600 to 144.745 to the director of  
26 revenue on or before the date when the remittance becomes due,  
27 the vendor may deduct and retain an amount equal to two percent  
28 thereof.] The provisions of section 144.140 relating to the

1 allowance for timely remittance of payment shall be applicable to  
2 the tax levied under sections 144.600 to 144.745.

3 144.752. 1. For the purposes of this section, the  
4 following terms shall mean:

5 (1) "Marketplace facilitator", a person that:

6 (a) Facilitates a retail sale by a marketplace seller by  
7 listing or advertising for sale by the marketplace seller in any  
8 forum, tangible personal property or services that are subject to  
9 tax under this chapter; and

10 (b) Either directly or indirectly through agreements or  
11 arrangements with third parties collecting payment from the  
12 purchaser and transmitting such payment to the marketplace seller  
13 regardless of whether the marketplace facilitator receives  
14 compensation or other consideration in exchange for its services.

15  
16 A marketplace facilitator is a seller and shall comply with the  
17 provisions of this chapter. A marketplace facilitator does not  
18 include a person who provides internet advertising services, or  
19 product listing, and does not collect payment from the purchaser  
20 and transmit payment to the marketplace seller, and does not  
21 include a person with respect to the provision of travel agency  
22 services or the operation of a marketplace or that portion of a  
23 marketplace that enables consumers to receive travel agency  
24 services. For the purposes of this subdivision, "travel agency  
25 services" means facilitating, for a commission, fee, or other  
26 consideration, vacation or travel packages, rental car or other  
27 travel reservations, tickets for domestic or foreign travel by  
28 air, rail, ship, bus, or other medium of transportation, or hotel

1 or other lodging accommodations;

2 (2) "Marketplace seller", a seller that makes sales through  
3 any electronic marketplace operated by a marketplace facilitator;

4 (3) "Person", any individual, firm, copartnership, joint  
5 venture, association, corporation, municipal or private, whether  
6 organized for profit or not, state, county, political  
7 subdivision, state department, commission, board, bureau or  
8 agency, except the department of transportation, estate, trust,  
9 business trust, receiver or trustee appointed by the state or  
10 federal court, syndicate, or any other group or combination  
11 acting as a unit;

12 (4) "Purchaser", any person who is the recipient for a  
13 valuable consideration of any sale of tangible personal property  
14 acquired for use, storage, or consumption in this state;

15 (5) "Retail sale", the same meaning as defined under  
16 sections 144.010 and 144.011, excluding motor vehicles, trailers,  
17 motorcycles, mopeds, motortricycles, boats, and outboard motors  
18 required to be titled under the laws of the state and subject to  
19 tax under subdivision (9) of subsection 1 of section 144.020;

20 (6) "Seller", a person selling or furnishing tangible  
21 personal property or rendering services on the receipts from  
22 which a tax is imposed under section 144.020.

23 2. (1) Beginning January 1, 2022, marketplace facilitators  
24 that engage in business activities within this state shall  
25 register with the department to collect and remit use tax, as  
26 applicable, on sales made through the marketplace facilitator's  
27 marketplace by or on behalf of a marketplace seller that are  
28 delivered into the state, whether by the marketplace facilitator

1 or another person, and regardless of whether the marketplace  
2 seller for whom sales are facilitated possesses a retail sales  
3 license or would have been required to collect use tax had the  
4 sale not been facilitated by the marketplace facilitator. Such  
5 retail sales shall include those made directly by the marketplace  
6 facilitator and shall also include those retail sales made by  
7 marketplace sellers through the marketplace facilitator's  
8 marketplace. The collection and reporting requirements of this  
9 subsection shall not apply to retail sales other than those made  
10 through a marketplace facilitator's marketplace. Nothing in this  
11 section shall be construed to limit or prohibit the ability of a  
12 marketplace facilitator and a marketplace seller to enter into  
13 agreements regarding the fulfillment of the requirements of this  
14 chapter.

15 (2) All taxable sales made through a marketplace  
16 facilitator's marketplace by or on behalf of a marketplace seller  
17 shall be deemed to be consummated at the location in this state  
18 to which the item is shipped or delivered, or at which possession  
19 is taken by the purchaser.

20 3. Marketplace facilitators that are required to collect  
21 use tax under this section shall report and remit the tax  
22 separately from any sales and use tax collected by the  
23 marketplace facilitator, or by affiliates of the marketplace  
24 facilitator, which the marketplace facilitator would have been  
25 required to collect and remit under the provisions of this  
26 chapter prior to January 1, 2022. Such tax shall be reported and  
27 remitted as determined by the department. Marketplace  
28 facilitators shall maintain records of all sales delivered to a

1 location in the state, including electronic or paper copies of  
2 invoices showing the purchaser, address, purchase amount, and use  
3 tax collected. Such records shall be made available for review  
4 and inspection upon request by the department.

5 4. Marketplace facilitators who properly collect and remit  
6 to the department in a timely manner use tax on sales in  
7 accordance with the provisions of this section by or on behalf of  
8 marketplace sellers shall be eligible for any discount provided  
9 under this chapter.

10 5. A marketplace facilitator shall provide the purchaser  
11 with a statement or invoice showing that the use tax was  
12 collected and shall be remitted on the purchaser's behalf.

13 6. Any taxpayer who remits use tax under this section shall  
14 be entitled to refunds or credits to the same extent and in the  
15 same manner provided for in section 144.190 for taxes collected  
16 and remitted under this section. Nothing in this section shall  
17 relieve a purchaser of the obligation to remit use tax for any  
18 retail sale taxable under this chapter for which a marketplace  
19 facilitator or marketplace seller does not collect and remit the  
20 use tax.

21 7. Except as provided under subsections 8 and 9 of this  
22 section, marketplace facilitators shall be subject to the penalty  
23 provisions, procedures, and reporting requirements provided under  
24 the provisions of this chapter.

25 8. No class action shall be brought against a marketplace  
26 facilitator in any court in this state on behalf of purchasers  
27 arising from or in any way related to an overpayment of use tax  
28 collected on retail sales facilitated by a marketplace

1 facilitator, regardless of whether that claim is characterized as  
2 a tax refund claim. Nothing in this subsection shall affect a  
3 purchaser's right to seek a refund as provided under section  
4 144.190.

5 9. A marketplace facilitator shall be relieved from  
6 liability under this section for the failure to collect and remit  
7 the correct amount of sales or use tax on retail sales  
8 facilitated for marketplace sellers to the extent that the  
9 marketplace facilitator demonstrates to the satisfaction of the  
10 department that the error was due to insufficient or incorrect  
11 information given to the marketplace facilitator by the  
12 marketplace seller; provided, however, that a marketplace  
13 facilitator shall not be relieved of liability under this  
14 paragraph if the marketplace facilitator and the marketplace  
15 seller are affiliated;

16 10. For the purposes of this section, a marketplace  
17 facilitator shall not include a third party financial institution  
18 appointed by a merchant or a marketplace facilitator to handle  
19 various forms of payment transactions, such as processing credit  
20 cards and debit cards, and whose sole activity with respect to  
21 marketplace sales is to facilitate the payment transactions  
22 between two parties.

23 11. The state general revenue portion from remittances made  
24 pursuant to this section, with the exception of revenues  
25 collected pursuant to section 144.701 and Article IV, Sections  
26 43(a) and 47(a) of the Missouri Constitution, shall be deposited  
27 to the credit of the cash operating expense fund established  
28 pursuant to section 33.575.

1       12. The department may promulgate rules to implement the  
2 provisions of this section. Any rule or portion of a rule, as  
3 that term is defined in section 536.010, that is created under  
4 the authority delegated in this section shall become effective  
5 only if it complies with and is subject to all of the provisions  
6 of chapter 536 and, if applicable, section 536.028. This section  
7 and chapter 536 are nonseverable and if any of the powers vested  
8 with the general assembly pursuant to chapter 536 to review, to  
9 delay the effective date, or to disapprove and annul a rule are  
10 subsequently held unconstitutional, then the grant of rulemaking  
11 authority and any rule proposed or adopted after August 28, 2020,  
12 shall be invalid and void.

13       144.757. 1. Any county or municipality[, except  
14 municipalities within a county having a charter form of  
15 government with a population in excess of nine hundred thousand,]  
16 may, by a majority vote of its governing body, impose a local use  
17 tax if a local sales tax is imposed as defined in section 32.085  
18 or if a sales tax is imposed pursuant to sections 94.850 or  
19 94.890, with such local use tax imposed at a rate equal to the  
20 rate of the local sales tax [in effect in] and any sales tax  
21 imposed pursuant to sections 94.850 or 94.890 by such county or  
22 municipality; provided, however, that no ordinance or order  
23 enacted pursuant to sections 144.757 to 144.761 shall be  
24 effective unless the governing body of the county or municipality  
25 submits to the voters thereof at a municipal, county or state  
26 general, primary or special election a proposal to authorize the  
27 governing body of the county or municipality to impose a local  
28 use tax pursuant to sections 144.757 to 144.761. [Municipalities

1 within a county having a charter form of government with a  
2 population in excess of nine hundred thousand may, upon voter  
3 approval received pursuant to paragraph (b) of subdivision (2) of  
4 subsection 2 of this section, impose a local use tax at the same  
5 rate as the local municipal sales tax with the revenues from all  
6 such municipal use taxes to be distributed pursuant to subsection  
7 4 of section 94.890. The municipality shall within thirty days  
8 of the approval of the use tax imposed pursuant to paragraph (b)  
9 of subdivision (2) of subsection 2 of this section select one of  
10 the distribution options permitted in subsection 4 of section  
11 94.890 for distribution of all municipal use taxes.

12 2.]

13 (1) The ballot of submission[, except for counties and  
14 municipalities described in subdivisions (2) and (3) of this  
15 subsection,] shall contain substantially the following language:

16 Shall the \_\_\_\_\_ (county or municipality's name) impose  
17 a local use tax at the same rate as the total local  
18 sales tax rate, [currently \_\_\_\_\_ (insert percent),]  
19 provided that if the local sales tax rate is reduced or  
20 raised by voter approval, the local use tax rate shall  
21 also be reduced or raised by the same action? [A use  
22 tax return shall not be required to be filed by persons  
23 whose purchases from out-of-state vendors do not in  
24 total exceed two thousand dollars in any calendar year]  
25 Approval of this question will eliminate the disparity  
26 in tax rates collected by local and out-of-state  
27 sellers by imposing the same rate on all sellers.

28  YES

NO

1 If you are in favor of the question, place an "X" in  
2 the box opposite "YES". If you are opposed to the  
3 question, place an "X" in the box opposite "NO".

4 (2) [(a) The ballot of submission in a county having a  
5 charter form of government with a population in excess of nine  
6 hundred thousand shall contain substantially the following  
7 language:

8 For the purposes of enhancing county and municipal  
9 public safety, parks, and job creation and enhancing  
10 local government services, shall the county be  
11 authorized to collect a local use tax equal to the  
12 total of the existing county sales tax rate of (insert  
13 tax rate), provided that if the county sales tax is  
14 repealed, reduced or raised by voter approval, the  
15 local use tax rate shall also be repealed, reduced or  
16 raised by the same voter action? Fifty percent of the  
17 revenue shall be used by the county throughout the  
18 county for improving and enhancing public safety, park  
19 improvements, and job creation, and fifty percent shall  
20 be used for enhancing local government services. The  
21 county shall be required to make available to the  
22 public an audited comprehensive financial report  
23 detailing the management and use of the countywide  
24 portion of the funds each year.

25  
26 A use tax is the equivalent of a sales tax on purchases  
27 from out-of-state sellers by in-state buyers and on  
28 certain taxable business transactions. A use tax

1 return shall not be required to be filed by persons  
2 whose purchases from out-of-state vendors do not in  
3 total exceed two thousand dollars in any calendar year.

4  YES  NO

5 If you are in favor of the question, place an "X" in  
6 the box opposite "YES". If you are opposed to the  
7 question, place an "X" in the box opposite "NO".

8 (b) The ballot of submission in a municipality within a  
9 county having a charter form of government with a population in  
10 excess of nine hundred thousand shall contain substantially the  
11 following language:

12 Shall the municipality be authorized to impose a local  
13 use tax at the same rate as the local sales tax by a  
14 vote of the governing body, provided that if any local  
15 sales tax is repealed, reduced or raised by voter  
16 approval, the respective local use tax shall also be  
17 repealed, reduced or raised by the same action? A use  
18 tax return shall not be required to be filed by persons  
19 whose purchases from out-of-state vendors do not in  
20 total exceed two thousand dollars in any calendar year.

21  YES  NO

22 If you are in favor of the question, place an "X" in  
23 the box opposite "YES". If you are opposed to the  
24 question, place an "X" in the box opposite "NO".

25 (3)] The ballot of submission in any city not within a  
26 county shall contain substantially the following language:

27 Shall the \_\_\_\_\_ (city name) impose a local use tax at  
28 the same rate as the local sales tax, [currently at a

1 rate of \_\_\_\_\_ (insert percent)] which includes the  
2 capital improvements sales tax and the transportation  
3 tax, provided that if any local sales tax is repealed,  
4 reduced or raised by voter approval, the respective  
5 local use tax shall also be repealed, reduced or raised  
6 by the same action? [A use tax return shall not be  
7 required to be filed by persons whose purchases from  
8 out-of-state vendors do not in total exceed two  
9 thousand dollars in any calendar year] Approval of this  
10 question will eliminate the disparity in tax rates  
11 collected by local and out-of-state sellers by imposing  
12 the same rate on all sellers.

13  YES

NO

14 If you are in favor of the question, place an "X" in  
15 the box opposite "YES". If you are opposed to the  
16 question, place an "X" in the box opposite "NO".

17 [(4)] 2. If any of such ballots are submitted on August 6,  
18 1996, and if a majority of the votes cast on the proposal by the  
19 qualified voters voting thereon are in favor of the proposal,  
20 then the ordinance or order and any amendments thereto shall be  
21 in effect October 1, 1996, provided the director of revenue  
22 receives notice of adoption of the local use tax on or before  
23 August 16, 1996. If any of such ballots are submitted after  
24 December 31, 1996, and if a majority of the votes cast on the  
25 proposal by the qualified voters voting thereon are in favor of  
26 the proposal, then the ordinance or order and any amendments  
27 thereto shall be in effect on the first day of the calendar  
28 quarter which begins at least forty-five days after the director

1 of revenue receives notice of adoption of the local use tax. If  
2 a majority of the votes cast by the qualified voters voting are  
3 opposed to the proposal, then the governing body of the county or  
4 municipality shall have no power to impose the local use tax as  
5 herein authorized unless and until the governing body of the  
6 county or municipality shall again have submitted another  
7 proposal to authorize the governing body of the county or  
8 municipality to impose the local use tax and such proposal is  
9 approved by a majority of the qualified voters voting thereon.

10 3. The local use tax may be imposed at the same rate as the  
11 local sales tax then currently in effect in the county or  
12 municipality upon all transactions which are subject to the taxes  
13 imposed pursuant to sections 144.600 to 144.745 within the county  
14 or municipality adopting such tax; provided, however, that if any  
15 local sales tax is repealed or the rate thereof is reduced or  
16 raised by voter approval, the local use tax rate shall also be  
17 deemed to be repealed, reduced or raised by the same action  
18 repealing, reducing or raising the local sales tax.

19 4. For purposes of sections 144.757 to 144.761, the use tax  
20 may be referred to or described as the equivalent of a sales tax  
21 on purchases made from out-of-state sellers by in-state buyers  
22 and on certain intrabusiness transactions. Such a description  
23 shall not change the classification, form or subject of the use  
24 tax or the manner in which it is collected.

25 144.759. 1. All local use taxes collected by the director  
26 of revenue pursuant to sections 144.757 to 144.761 on behalf of  
27 any county or municipality, less one percent for cost of  
28 collection, which shall be deposited in the state's general

1 revenue fund after payment of premiums for surety bonds as  
2 provided in section 32.087 shall be deposited with the state  
3 treasurer in a local use tax trust fund, which fund shall be  
4 separate and apart from the local sales tax trust funds. The  
5 moneys in such local use tax trust fund shall not be deemed to be  
6 state funds and shall not be commingled with any funds of the  
7 state. The director of revenue shall keep accurate records of  
8 the amount of money in the trust fund which was collected in each  
9 county or municipality imposing a local use tax, and the records  
10 shall be open to the inspection of officers of the county or  
11 municipality and to the public. No later than the tenth day of  
12 each month, the director of revenue shall distribute all moneys  
13 deposited in the trust fund during the preceding month, except as  
14 provided in subsection 2 of this section, to the county or  
15 municipality treasurer, or such other officer as may be  
16 designated by the county or municipality ordinance or order, of  
17 each county or municipality imposing the tax authorized by  
18 sections 144.757 to 144.761, the sum due the county or  
19 municipality as certified by the director of revenue.

20       2. Subject to the provisions of subsection 1 of this  
21 section, the director of revenue shall distribute all moneys  
22 which would be due any county having a charter form of government  
23 and having a population of nine hundred thousand or more to the  
24 county treasurer or such other officer as may be designated by  
25 county ordinance, who shall distribute [such moneys as follows:  
26 the] that portion of the use [tax] taxes imposed by the county  
27 [which equals one-half the rate of sales tax in effect for such  
28 county shall be disbursed to the county treasurer for expenditure

1 throughout the county for public safety, parks, and job creation,  
2 subject to any qualifications and regulations adopted by  
3 ordinance of the county. Such ordinance shall require an audited  
4 comprehensive financial report detailing the management and use  
5 of such funds each year. Such ordinance shall also require that  
6 the county and the municipal league of the county jointly prepare  
7 a strategy to guide expenditures of funds and conduct an annual  
8 review of the strategy. The treasurer or such other officer as  
9 may be designated by county ordinance shall distribute one-third  
10 of the balance to the county and to each city, town and village  
11 in group B according to section 66.620 as modified by this  
12 section, a portion of the two-thirds remainder of such balance  
13 equal to the percentage ratio that the population of each such  
14 city, town or village bears to the total population of all such  
15 group B cities, towns and villages. For the purposes of this  
16 subsection, population shall be determined by the last federal  
17 decennial census or the latest census that determines the total  
18 population of the county and all political subdivisions therein.  
19 For the purposes of this subsection, each city, town or village  
20 in group A according to section 66.620 but whose per capita sales  
21 tax receipts during the preceding calendar year pursuant to  
22 sections 66.600 to 66.630 were less than the per capita  
23 countywide average of all sales tax receipts during the preceding  
24 calendar year, shall be treated as a group B city, town or  
25 village until the per capita amount distributed to such city,  
26 town or village equals the difference between the per capita  
27 sales tax receipts during the preceding calendar year and the per  
28 capita countywide average of all sales tax receipts during the

1 preceding calendar year] that is equal to the rate of sales taxes  
2 imposed by the county pursuant to sections 66.600 and 67.547 to  
3 the cities, towns, and villages within such county and to the  
4 unincorporated area of the county on the ratio of the population  
5 that each such city, town, village, and the unincorporated areas  
6 of the county bears to the total population of the county.

7 3. The director of revenue may authorize the state  
8 treasurer to make refunds from the amounts in the trust fund and  
9 credited to any county or municipality for erroneous payments and  
10 overpayments made, and may redeem dishonored checks and drafts  
11 deposited to the credit of such counties or municipalities. If  
12 any county or municipality abolishes the tax, the county or  
13 municipality shall notify the director of revenue of the action  
14 at least ninety days prior to the effective date of the repeal,  
15 and the director of revenue may order retention in the trust  
16 fund, for a period of one year, of two percent of the amount  
17 collected after receipt of such notice to cover possible refunds  
18 or overpayment of the tax and to redeem dishonored checks and  
19 drafts deposited to the credit of such accounts. After one year  
20 has elapsed after the effective date of abolition of the tax in  
21 such county or municipality, the director of revenue shall  
22 authorize the state treasurer to remit the balance in the account  
23 to the county or municipality and close the account of that  
24 county or municipality. The director of revenue shall notify  
25 each county or municipality of each instance of any amount  
26 refunded or any check redeemed from receipts due the county or  
27 municipality.

28 4. Except as modified in sections 144.757 to 144.761, all

1 provisions of sections 32.085 and 32.087 applicable to the local  
2 sales tax, except for subsection 12 of section 32.087, and all  
3 provisions of sections 144.600 to 144.745 shall apply to the tax  
4 imposed pursuant to sections 144.757 to 144.761, and the director  
5 of revenue shall perform all functions incident to the  
6 administration, collection, enforcement, and operation of the  
7 tax.

8 191.1601. Section 143.1160 and sections 191.1601 to  
9 191.1607 shall be known and may be cited as the "Long-Term  
10 Dignity Act".

11 191.1603. As used in sections 191.1601 to 191.1607, the  
12 following terms mean:

13 (1) "Account holder", an individual who establishes an  
14 account with a financial institution that is designated as a  
15 long-term dignity savings account in accordance with section  
16 191.1604;

17 (2) "Department", the department of revenue;

18 (3) "Eligible expenses", the same meaning as "qualified  
19 long-term care services" in 26 U.S.C. Section 7702B(c);

20 (4) "Financial institution", any state bank, state trust  
21 company, savings and loan association, federally chartered credit  
22 union doing business in this state, credit union chartered by the  
23 state of Missouri, national bank, broker-dealer, mutual fund,  
24 insurance company, or other similar financial entity qualified to  
25 do business in this state;

26 (5) "Long-term dignity savings account" or "account", an  
27 account with a financial institution designated as such in  
28 accordance with subsection 1 of section 191.1604;

1       (6) "Qualified beneficiary", an individual designated by an  
2 account holder for whose eligible expenses the moneys in a long-  
3 term dignity savings account are or will be used; provided, that  
4 such individual meets the definition of a "chronically ill  
5 individual" in 26 U.S.C. Section 7702B(c) (2) at the time the  
6 moneys are used.

7       191.1604. 1. Beginning January 1, 2021, any individual may  
8 open an account with a financial institution and designate the  
9 account, in its entirety, as a long-term dignity savings account  
10 to be used to pay or reimburse a qualified beneficiary's eligible  
11 expenses. An individual may be the account holder of multiple  
12 accounts, and an individual may jointly own the account with  
13 another person if such persons file a married filing combined  
14 income tax return. To be eligible for the tax deduction under  
15 section 143.1160, an account holder shall comply with the  
16 requirements of this section.

17       2. An account holder shall designate, no later than April  
18 fifteenth of the year following the tax year during which the  
19 account was established, a qualified beneficiary of the long-term  
20 dignity savings account. The account holder may designate  
21 himself or herself as the qualified beneficiary. The account  
22 holder may change the designated qualified beneficiary at any  
23 time, but no long-term dignity savings account shall have more  
24 than one qualified beneficiary at any time. No account holder  
25 shall have multiple accounts with the same qualified beneficiary,  
26 but an individual may be designated as the qualified beneficiary  
27 of multiple accounts.

28       3. Moneys may remain in a long-term dignity savings account

1 for an unlimited duration without the interest or income being  
2 subject to recapture or penalty.

3 4. The account holder shall not use moneys in an account to  
4 pay expenses of administering the account, except that a service  
5 fee may be deducted from the account by a financial institution.  
6 The account holder shall be responsible for maintaining  
7 documentation for the long-term dignity savings account and for  
8 the qualified beneficiary's eligible expenses.

9 191.1605. 1. For purposes of the tax benefit conferred  
10 under sections 191.1601 to 191.1607, the moneys in a long-term  
11 dignity savings account may be:

12 (1) Used for a qualified beneficiary's eligible expenses;

13 (2) Transferred to another newly created long-term dignity  
14 savings account; and

15 (3) Used to pay a service fee that is deducted by the  
16 financial institution.

17 2. Moneys withdrawn from a long-term dignity savings  
18 account shall be subject to recapture in the tax year in which  
19 they are withdrawn if:

20 (1) At the time of the withdrawal, it has been less than a  
21 year since the first deposit in the long-term dignity savings  
22 account; or

23 (2) The moneys are used for any purpose other than those  
24 specified under subsection 1 of this section.

25 The recapture shall be an amount equal to the moneys withdrawn  
26 and shall be added to the Missouri adjusted gross income of the  
27 account holder or, if the account holder is not living, the  
28 qualified beneficiary.

1       3. If any moneys are subject to recapture under subsection  
2 2 of this section, the account holder shall pay to the department  
3 a penalty in the same tax year as the recapture. If the  
4 withdrawal was made ten or fewer years after the first deposit in  
5 the long-term dignity savings account, the penalty shall be equal  
6 to five percent of the amount subject to recapture, and, if the  
7 withdrawal was made more than ten years after the first deposit  
8 in the account, the penalty shall be equal to ten percent of the  
9 amount subject to recapture. These penalties shall not apply if  
10 the withdrawn moneys are from a long-term dignity savings account  
11 for which the qualified beneficiary died, and the account holder  
12 does not designate a new qualified beneficiary during the same  
13 tax year.

14       4. If the account holder dies or, if the long-term dignity  
15 account is jointly owned, the account holders die and the account  
16 does not have a surviving transfer-on-death beneficiary, then all  
17 of the moneys in the account that were used for a tax deduction  
18 under section 143.1160 shall be subject to recapture in the tax  
19 year of the death or deaths, but no penalty shall be due to the  
20 department.

21       191.1606. 1. The department shall establish forms for an  
22 account holder to annually report information about a long-term  
23 dignity savings account including, but not limited to, how the  
24 moneys withdrawn from the fund are used, and shall identify any  
25 supporting documentation that is required to be maintained. To  
26 be eligible for the tax deduction under section 143.1160, an  
27 account holder shall annually file with the account holder's  
28 state income tax return all forms required by the department

1 under this section, the 1099 form for the account issued by the  
2 financial institution, and any other supporting documentation the  
3 department requires.

4 2. The department may promulgate rules and regulations  
5 necessary to administer the provisions of sections 191.1601 to  
6 191.1607. Any rule or portion of a rule, as that term is defined  
7 in section 536.010, that is created under the authority delegated  
8 in this section shall become effective only if it complies with  
9 and is subject to all of the provisions of chapter 536 and, if  
10 applicable, section 536.028. This section and chapter 536 are  
11 nonseverable, and if any of the powers vested with the general  
12 assembly pursuant to chapter 536 to review, to delay the  
13 effective date, or to disapprove and annul a rule are  
14 subsequently held unconstitutional, then the grant of rulemaking  
15 authority and any rule proposed or adopted after August 28, 2020,  
16 shall be invalid and void.

17 191.1607. 1. No financial institution shall be required  
18 to:

19 (1) Designate an account as a long-term dignity savings  
20 account or designate the beneficiaries of an account in the  
21 financial institution's account contracts or systems or in any  
22 other way;

23 (2) Track the use of moneys withdrawn from a long-term  
24 dignity savings account; or

25 (3) Report any information to the department or any other  
26 governmental agency that is not otherwise required by law.

27 2. No financial institution shall be responsible or liable  
28 for:

1       (1) Determining or ensuring that an account holder is  
2 eligible for a tax deduction under section 143.1160;

3       (2) Determining or ensuring that moneys in the account are  
4 used for eligible expenses; or

5       (3) Reporting or remitting taxes or penalties related to  
6 use of moneys in a long-term dignity savings account.

7       3. In implementing sections 143.1160 and 191.1601 to  
8 191.1607, the department shall not establish any administrative,  
9 reporting, or other requirements on financial institutions that  
10 are outside the scope of normal account procedures.

11       205.202. 1. The governing body of any hospital district  
12 established under sections 205.160 to 205.379 in any county of  
13 the third classification without a township form of government  
14 and with more than thirteen thousand five hundred but fewer than  
15 thirteen thousand six hundred inhabitants may, by resolution,  
16 abolish the property tax levied in such district under this  
17 chapter and impose a sales tax on all retail sales made within  
18 the district which are subject to sales tax under chapter 144.  
19 The tax authorized in this section shall be not more than one  
20 percent, and shall be imposed solely for the purpose of funding  
21 the hospital district. The tax authorized in this section shall  
22 be in addition to all other sales taxes imposed by law, and shall  
23 be stated separately from all other charges and taxes.

24       2. No such resolution adopted under this section shall  
25 become effective unless the governing body of the hospital  
26 district submits to the voters residing within the district at a  
27 state general, primary, or special election a proposal to  
28 authorize the governing body of the district to impose a tax

1 under this section. If a majority of the votes cast on the  
2 question by the qualified voters voting thereon are in favor of  
3 the question, then the tax shall become effective on the first  
4 day of the second calendar quarter after the director of revenue  
5 receives notification of adoption of the local sales tax. If a  
6 majority of the votes cast on the question by the qualified  
7 voters voting thereon are opposed to the question, then the tax  
8 shall not become effective unless and until the question is  
9 resubmitted under this section to the qualified voters and such  
10 question is approved by a majority of the qualified voters voting  
11 on the question.

12 3. All revenue collected under this section by the director  
13 of the department of revenue on behalf of the hospital district,  
14 except for one percent for the cost of collection which shall be  
15 deposited in the state's general revenue fund, shall be deposited  
16 in a special trust fund, which is hereby created and shall be  
17 known as the "Hospital District Sales Tax Fund", and shall be  
18 used solely for the designated purposes. Moneys in the fund  
19 shall not be deemed to be state funds, and shall not be  
20 commingled with any funds of the state. The director may make  
21 refunds from the amounts in the fund and credited to the district  
22 for erroneous payments and overpayments made, and may redeem  
23 dishonored checks and drafts deposited to the credit of such  
24 district. Any funds in the special fund which are not needed for  
25 current expenditures shall be invested in the same manner as  
26 other funds are invested. Any interest and moneys earned on such  
27 investments shall be credited to the fund.

28 4. The governing body of any hospital district that has

1 adopted the sales tax authorized in this section may submit the  
2 question of repeal of the tax to the voters on any date available  
3 for elections for the district. If a majority of the votes cast  
4 on the question by the qualified voters voting thereon are in  
5 favor of the repeal, that repeal shall become effective on  
6 December thirty-first of the calendar year in which such repeal  
7 was approved. If a majority of the votes cast on the question by  
8 the qualified voters voting thereon are opposed to the repeal,  
9 then the sales tax authorized in this section shall remain  
10 effective until the question is resubmitted under this section to  
11 the qualified voters and the repeal is approved by a majority of  
12 the qualified voters voting on the question.

13 5. Whenever the governing body of any hospital district  
14 that has adopted the sales tax authorized in this section  
15 receives a petition, signed by a number of registered voters of  
16 the district equal to at least ten percent of the number of  
17 registered voters of the district voting in the last  
18 gubernatorial election, calling for an election to repeal the  
19 sales tax imposed under this section, the governing body shall  
20 submit to the voters of the district a proposal to repeal the  
21 tax. If a majority of the votes cast on the question by the  
22 qualified voters voting thereon are in favor of the repeal, the  
23 repeal shall become effective on December thirty-first of the  
24 calendar year in which such repeal was approved. If a majority  
25 of the votes cast on the question by the qualified voters voting  
26 thereon are opposed to the repeal, then the sales tax authorized  
27 in this section shall remain effective until the question is  
28 resubmitted under this section to the qualified voters and the

1 repeal is approved by a majority of the qualified voters voting  
2 on the question.

3 6. If the tax is repealed or terminated by any means other  
4 than by a dissolution of a hospital district as described in  
5 subsection 7 of this section, all funds remaining in the special  
6 trust fund shall continue to be used solely for the designated  
7 purposes, and the hospital district shall notify the director of  
8 the department of revenue of the action at least ninety days  
9 before the effective date of the repeal and the director may  
10 order retention in the trust fund, for a period of one year, of  
11 two percent of the amount collected after receipt of such notice  
12 to cover possible refunds or overpayment of the tax and to redeem  
13 dishonored checks and drafts deposited to the credit of such  
14 accounts. After one year has elapsed after the effective date of  
15 abolition of the tax in such district, the director shall remit  
16 the balance in the account to the district and close the account  
17 of that district. The director shall notify each district of  
18 each instance of any amount refunded or any check redeemed from  
19 receipts due the district.

20 7. Upon the dissolution of a hospital district levying a  
21 sales tax pursuant to this section, the sales tax shall be  
22 automatically repealed and all funds remaining in the special  
23 trust fund shall be distributed as follows:

24 (1) Twenty-five percent shall be distributed to the county  
25 public health center established pursuant to sections 205.010 to  
26 205.150; and

27 (2) Seventy-five percent shall be distributed to a  
28 federally qualified health center, as defined in 42 U.S.C.

1 Section 1396d(1) (1) and (2), located in the county.

2 321.552. 1. Except in any county of the first  
3 classification with over two hundred thousand inhabitants, or any  
4 county of the first classification without a charter form of  
5 government and with more than seventy-three thousand seven  
6 hundred but less than seventy-three thousand eight hundred  
7 inhabitants; or any county of the first classification without a  
8 charter form of government and with more than one hundred  
9 eighty-four thousand but less than one hundred eighty-eight  
10 thousand inhabitants; or any county with a charter form of  
11 government with over one million inhabitants; or any county with  
12 a charter form of government with over two hundred eighty  
13 thousand inhabitants but less than three hundred thousand  
14 inhabitants, the governing body of any ambulance or fire  
15 protection district may impose a sales tax in an amount up to  
16 [one-half of] one percent on all retail sales made in such  
17 ambulance or fire protection district which are subject to  
18 taxation pursuant to the provisions of sections 144.010 to  
19 144.525 provided that such sales tax shall be accompanied by a  
20 reduction in the district's tax rate as defined in section  
21 137.073. The tax authorized by this section shall be in addition  
22 to any and all other sales taxes allowed by law, except that no  
23 sales tax imposed pursuant to the provisions of this section  
24 shall be effective unless the governing body of the ambulance or  
25 fire protection district submits to the voters of such ambulance  
26 or fire protection district, at a municipal or state general,  
27 primary or special election, a proposal to authorize the  
28 governing body of the ambulance or fire protection district to

1 impose a tax pursuant to this section.

2 2. The ballot of submission shall contain, but need not be  
3 limited to, the following language:

4 Shall \_\_\_\_\_ (insert name of ambulance or fire  
5 protection district) impose a sales tax of \_\_\_\_\_  
6 (insert amount up to [one-half) of] one percent) for  
7 the purpose of providing revenues for the operation of  
8 the \_\_\_\_\_ (insert name of ambulance or fire protection  
9 district) and the total property tax levy on properties  
10 in the \_\_\_\_\_ (insert name of the ambulance or fire  
11 protection district) shall be reduced annually by an  
12 amount which reduces property tax revenues by an amount  
13 equal to fifty percent of the previous year's revenue  
14 collected from this sales tax?

15  YES  NO

16 If you are in favor of the question, place an "X" in  
17 the box opposite "YES". If you are opposed to the  
18 question, place an "X" in the box opposite "NO".

19 3. If a majority of the votes cast on the proposal by the  
20 qualified voters voting thereon are in favor of the proposal,  
21 then the sales tax authorized in this section shall be in effect  
22 and the governing body of the ambulance or fire protection  
23 district shall lower the level of its tax rate by an amount which  
24 reduces property tax revenues by an amount equal to fifty percent  
25 of the amount of sales tax collected in the preceding year. If a  
26 majority of the votes cast by the qualified voters voting are  
27 opposed to the proposal, then the governing body of the ambulance  
28 or fire protection district shall not impose the sales tax

1 authorized in this section unless and until the governing body of  
2 such ambulance or fire protection district resubmits a proposal  
3 to authorize the governing body of the ambulance or fire  
4 protection district to impose the sales tax authorized by this  
5 section and such proposal is approved by a majority of the  
6 qualified voters voting thereon.

7 4. All revenue received by a district from the tax  
8 authorized pursuant to this section shall be deposited in a  
9 special trust fund, and be used solely for the purposes specified  
10 in the proposal submitted pursuant to this section for so long as  
11 the tax shall remain in effect.

12 5. All sales taxes collected by the director of revenue  
13 pursuant to this section, less one percent for cost of collection  
14 which shall be deposited in the state's general revenue fund  
15 after payment of premiums for surety bonds as provided in section  
16 32.087, shall be deposited in a special trust fund, which is  
17 hereby created, to be known as the "Ambulance or Fire Protection  
18 District Sales Tax Trust Fund". The moneys in the ambulance or  
19 fire protection district sales tax trust fund shall not be deemed  
20 to be state funds and shall not be commingled with any funds of  
21 the state. The director of revenue shall keep accurate records  
22 of the amount of money in the trust and the amount collected in  
23 each district imposing a sales tax pursuant to this section, and  
24 the records shall be open to inspection by officers of the county  
25 and to the public. Not later than the tenth day of each month  
26 the director of revenue shall distribute all moneys deposited in  
27 the trust fund during the preceding month to the governing body  
28 of the district which levied the tax; such funds shall be

1 deposited with the board treasurer of each such district.

2 6. The director of revenue may make refunds from the  
3 amounts in the trust fund and credit any district for erroneous  
4 payments and overpayments made, and may redeem dishonored checks  
5 and drafts deposited to the credit of such district. If any  
6 district abolishes the tax, the district shall notify the  
7 director of revenue of the action at least ninety days prior to  
8 the effective date of the repeal and the director of revenue may  
9 order retention in the trust fund, for a period of one year, of  
10 two percent of the amount collected after receipt of such notice  
11 to cover possible refunds or overpayment of the tax and to redeem  
12 dishonored checks and drafts deposited to the credit of such  
13 accounts. After one year has elapsed after the effective date of  
14 abolition of the tax in such district, the director of revenue  
15 shall remit the balance in the account to the district and close  
16 the account of that district. The director of revenue shall  
17 notify each district of each instance of any amount refunded or  
18 any check redeemed from receipts due the district.

19 7. Except as modified in this section, all provisions of  
20 sections 32.085 and 32.087 shall apply to the tax imposed  
21 pursuant to this section.

22 8. The governing body of any ambulance or fire protection  
23 district authorized to levy a sales tax pursuant to this section  
24 shall:

25 (1) Submit the question of an increase in the rate of the  
26 sales tax to the voters on a general election day not earlier  
27 than the 2022 general election; and

28 (2) Include information on the ambulance or fire protection

1 district website, if available, on the tax rate and the purposes  
2 for which the tax is levied.

3 620.2005. 1. As used in sections 620.2000 to 620.2010, the  
4 following terms mean:

5 (1) "Average wage", the new payroll divided by the number  
6 of new jobs, or the payroll of the retained jobs divided by the  
7 number of retained jobs;

8 (2) "Commencement of operations", the starting date for the  
9 qualified company's first new employee, which shall be no later  
10 than twelve months from the date of the approval;

11 (3) "Contractor", a person, employer, or business entity  
12 that enters into an agreement to perform any service or work or  
13 to provide a certain product in exchange for valuable  
14 consideration. This definition shall include but not be limited  
15 to a general contractor, subcontractor, independent contractor,  
16 contract employee, project manager, or a recruiting or staffing  
17 entity;

18 (4) "County average wage", the average wages in each county  
19 as determined by the department for the most recently completed  
20 full calendar year. However, if the computed county average wage  
21 is above the statewide average wage, the statewide average wage  
22 shall be deemed the county average wage for such county for the  
23 purpose of determining eligibility. The department shall publish  
24 the county average wage for each county at least annually.  
25 Notwithstanding the provisions of this subdivision to the  
26 contrary, for any qualified company that in conjunction with  
27 their project is relocating employees from a Missouri county with  
28 a higher county average wage, the company shall obtain the

1 endorsement of the governing body of the community from which  
2 jobs are being relocated or the county average wage for their  
3 project shall be the county average wage for the county from  
4 which the employees are being relocated;

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

7 (6) "Director", the director of the department of economic  
8 development;

9 (7) "Employee", a person employed by a qualified company,  
10 excluding:

11 (a) Owners of the qualified company unless the qualified  
12 company is participating in an employee stock ownership plan; or

13 (b) Owners of a noncontrolling interest in stock of a  
14 qualified company that is publicly traded;

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

20 (9) "Full-time employee", an employee of the qualified  
21 company that is scheduled to work an average of at least  
22 thirty-five hours per week for a twelve-month period, and one for  
23 which the qualified company offers health insurance and pays at  
24 least fifty percent of such insurance premiums. An employee that  
25 spends less than fifty percent of the employee's work time at the  
26 facility shall be considered to be located at a facility if the  
27 employee receives his or her directions and control from that  
28 facility, is on the facility's payroll, one hundred percent of

1 the employee's income from such employment is Missouri income,  
2 and the employee is paid at or above the applicable percentage of  
3 the county average wage;

4 (10) "Industrial development authority", an industrial  
5 development authority organized under chapter 349 that has  
6 entered into a formal written memorandum of understanding with an  
7 entity of the United States Department of Defense regarding a  
8 qualified military project;

9 (11) "Infrastructure projects", highways, roads, streets,  
10 bridges, sewers, traffic control systems and devices, water  
11 distribution and supply systems, curbing, sidewalks, storm water  
12 and drainage systems, broadband internet infrastructure, and any  
13 other similar public improvements, but in no case shall  
14 infrastructure projects include private structures;

15 (12) "Local incentives", the present value of the dollar  
16 amount of direct benefit received by a qualified company for a  
17 project facility from one or more local political subdivisions,  
18 but this term shall not include loans or other funds provided to  
19 the qualified company that shall be repaid by the qualified  
20 company to the political subdivision;

21 (13) "Manufacturing capital investment", expenditures made  
22 by a qualified manufacturing company to retool or reconfigure a  
23 manufacturing project facility directly related to the  
24 manufacturing of a new product or the expansion or modification  
25 of the manufacture of an existing product;

26 (14) "Memorandum of understanding", an agreement executed  
27 by an industrial development authority and an entity of the  
28 United States Department of Defense, a copy of which is provided

1 to the department of economic development, that states, but is  
2 not limited to:

3 (a) A requirement for the military to provide the total  
4 number of existing jobs, jobs directly created by a qualified  
5 military project, and average salaries of such jobs to the  
6 industrial development authority and the department of economic  
7 development annually for the term of the benefit;

8 (b) A requirement for the military to provide an accounting  
9 of the expenditures of capital investment made by the military  
10 directly related to the qualified military project to the  
11 industrial development authority and the department of economic  
12 development annually for the term of the benefit;

13 (c) The process by which the industrial development  
14 authority shall monetize the tax credits annually and any  
15 transaction cost or administrative fee charged by the industrial  
16 development authority to the military on an annual basis;

17 (d) A requirement for the industrial development authority  
18 to provide proof to the department of economic development of the  
19 payment made to the qualified military project annually,  
20 including the amount of such payment;

21 (e) The schedule of the maximum amount of tax credits which  
22 may be authorized in each year for the project and the specified  
23 term of the benefit, as provided by the department of economic  
24 development; and

25 (f) A requirement that the annual benefit paid shall be the  
26 lesser of:

27 a. The maximum amount of tax credits authorized; or

28 b. The actual calculated benefit derived from the number of

1 new jobs and average salaries;

2 (15) "NAICS" or "NAICS industry classification", the  
3 classification provided by the most recent edition of the North  
4 American Industry Classification System as prepared by the  
5 Executive Office of the President, Office of Management and  
6 Budget;

7 (16) "New capital investment", shall include costs incurred  
8 by the qualified company at the project facility after acceptance  
9 by the qualified company of the proposal for benefits from the  
10 department or the approval notice of intent, whichever occurs  
11 first, for real or personal property, and may include the value  
12 of finance or capital leases for real or personal property for  
13 the term of such lease at the project facility executed after  
14 acceptance by the qualified company of the proposal for benefits  
15 from the department or the approval of the notice of intent;

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

23 (18) "New job", the number of full-time employees located  
24 at the project facility that exceeds the project facility base  
25 employment less any decrease in the number of full-time employees  
26 at related facilities below the related facility base employment.  
27 No job that was created prior to the date of the notice of intent  
28 shall be deemed a new job;

1           (19) "New payroll", the amount of wages paid for all new  
2 jobs, located at the project facility during the qualified  
3 company's tax year that exceeds the project facility base  
4 payroll;

5           (20) "New product", a new model or line of a manufactured  
6 good that has not been manufactured in Missouri by a qualified  
7 manufacturing company at any time prior to the date of the notice  
8 of intent, or an existing brand, model, or line of a manufactured  
9 good that is redesigned;

10          (21) "Notice of intent", a form developed by the department  
11 and available online, completed by the qualified company, and  
12 submitted to the department stating the qualified company's  
13 intent to request benefits under this program. The notice of  
14 intent shall be accompanied with a detailed plan by the  
15 qualifying company to make good faith efforts to employ, at a  
16 minimum, commensurate with the percentage of minority populations  
17 in the state of Missouri, as reported in the previous decennial  
18 census, the following: racial minorities, contractors who are  
19 racial minorities, and contractors that, in turn, employ at a  
20 minimum racial minorities commensurate with the percentage of  
21 minority populations in the state of Missouri, as reported in the  
22 previous decennial census. At a minimum, such plan shall include  
23 monitoring the effectiveness of outreach and recruitment  
24 strategies in attracting diverse applicants and linking with  
25 different or additional referral sources in the event that  
26 recruitment efforts fail to produce a diverse pipeline of  
27 applicants;

28          (22) "Percent of local incentives", the amount of local

1 incentives divided by the amount of new direct local revenue;

2 (23) "Program", the Missouri works program established in  
3 sections 620.2000 to 620.2020;

4 (24) "Project facility", the building or buildings used by  
5 a qualified company at which new or retained jobs and any new  
6 capital investment are or will be located or by a qualified  
7 manufacturing company at which a manufacturing capital investment  
8 is or will be located. A project facility may include separate  
9 buildings located within sixty miles of each other such that  
10 their purpose and operations are interrelated; provided that  
11 where the buildings making up the project facility are not  
12 located within the same county, the average wage of the new  
13 payroll shall exceed the applicable percentage of the highest  
14 county average wage among the counties in which the buildings are  
15 located. Upon approval by the department, a subsequent project  
16 facility may be designated if the qualified company demonstrates  
17 a need to relocate to the subsequent project facility at any time  
18 during the project period. For qualified military projects, the  
19 term "project facility" means the military base or installation  
20 at which such qualified military project is or shall be located;

21 (25) "Project facility base employment", the greater of the  
22 number of full-time employees located at the project facility on  
23 the date of the notice of intent or, for the twelve-month period  
24 prior to the date of the notice of intent, the average number of  
25 full-time employees located at the project facility. In the  
26 event the project facility has not been in operation for a full  
27 twelve-month period, the average number of full-time employees  
28 for the number of months the project facility has been in

1 operation prior to the date of the notice of intent;

2 (26) "Project facility base payroll", the annualized  
3 payroll for the project facility base employment or the total  
4 amount of taxable wages paid by the qualified company to  
5 full-time employees of the qualified company located at the  
6 project facility in the twelve months prior to the notice of  
7 intent. For purposes of calculating the benefits under this  
8 program, the amount of base payroll shall increase each year  
9 based on an appropriate measure, as determined by the department;

10 (27) "Project period", the time period within which  
11 benefits are awarded to a qualified company or within which the  
12 qualified company is obligated to perform under an agreement with  
13 the department, whichever is greater;

14 (28) "Projected net fiscal benefit", the total fiscal  
15 benefit to the state less any state benefits offered to the  
16 qualified company, as determined by the department;

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

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

27 (b) Store front consumer-based retail trade establishments  
28 (under NAICS sectors 44 and 45), except with respect to any

1 company headquartered in this state with a majority of its  
2 full-time employees engaged in operations not within the NAICS  
3 codes specified in this subdivision;

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

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

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

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

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

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

- 1 (g) Educational services (NAICS sector 61);
- 2 (h) Religious organizations (NAICS industry group 8131);
- 3 (i) Public administration (NAICS sector 92);
- 4 (j) Ethanol distillation or production;
- 5 (k) Biodiesel production; or
- 6 (l) Health care and social services (NAICS sector 62).

7  
8 Notwithstanding any provision of this section to the contrary,  
9 the headquarters, administrative offices, or research and  
10 development facilities of an otherwise excluded business may  
11 qualify for benefits if the offices or facilities serve a  
12 multistate territory. In the event a national, state, or  
13 regional headquarters operation is not the predominant activity  
14 of a project facility, the jobs and investment of such operation  
15 shall be considered eligible for benefits under this section if  
16 the other requirements are satisfied;

- 17 (30) "Qualified manufacturing company", a company that:
  - 18 (a) Is a qualified company that manufactures motor vehicles  
19 (NAICS group 3361);
  - 20 (b) Manufactures goods at a facility in Missouri;
  - 21 (c) Manufactures a new product or has commenced making a  
22 manufacturing capital investment to the project facility  
23 necessary for the manufacturing of such new product, or modifies  
24 or expands the manufacture of an existing product or has  
25 commenced making a manufacturing capital investment for the  
26 project facility necessary for the modification or expansion of  
27 the manufacture of such existing product; and
  - 28 (d) Continues to meet the requirements of paragraphs (a) to

1 (c) of this subdivision for the project period;

2 (31) "Qualified military project", the expansion or  
3 improvement of a military base or installation within this state  
4 that causes:

5 (a) An increase of ten or more part-time or full-time  
6 military or civilian support personnel:

7 a. Whose average salaries equal or exceed ninety percent of  
8 the county average wage; and

9 b. Who are offered health insurance, with an entity of the  
10 United States Department of Defense paying at least fifty percent  
11 of such insurance premiums; and

12 (b) Investment in real or personal property at the base or  
13 installation expressly for the purposes of serving a new or  
14 expanded military activity or unit;

15 (32) "Related company", shall mean:

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

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

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

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

28 b. Ownership of at least fifty percent of the capital or

1 profit interest in such qualified company if it is a partnership  
2 or association;

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

8 (33) "Related facility", a facility operated by the  
9 qualified company or a related company located in this state that  
10 is directly related to the operations of the project facility or  
11 in which operations substantially similar to the operations of  
12 the project facility are performed;

13 (34) "Related facility base employment", the greater of the  
14 number of full-time employees located at all related facilities  
15 on the date of the notice of intent or, for the twelve-month  
16 period prior to the date of the notice of intent, the average  
17 number of full-time employees located at all related facilities  
18 of the qualified company or a related company located in this  
19 state;

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

28 (36) "Rural area", a county in Missouri with a population

1 less than seventy-five thousand or that does not contain an  
2 individual city with a population greater than fifty thousand  
3 according to the most recent federal decennial census;

4 (37) "Tax credits", tax credits issued by the department to  
5 offset the state taxes imposed by chapters 143 and 148, or which  
6 may be sold or refunded as provided for in this program;

7 (38) "Withholding tax", the state tax imposed by sections  
8 143.191 to 143.265. For purposes of this program, the  
9 withholding tax shall be computed using a schedule as determined  
10 by the department based on average wages.

11 2. This section is subject to the provisions of section  
12 196.1127.

13 620.2010. 1. In exchange for the consideration provided by  
14 the new tax revenues and other economic stimuli that will be  
15 generated by the new jobs created, a qualified company may, for a  
16 period of five years from the date the new jobs are created, or  
17 for a period of six years from the date the new jobs are created  
18 if the qualified company is an existing Missouri business, retain  
19 an amount equal to the withholding tax as calculated under  
20 subdivision (38) of section 620.2005 from the new jobs that would  
21 otherwise be withheld and remitted by the qualified company under  
22 the provisions of sections 143.191 to 143.265 if:

23 (1) The qualified company creates ten or more new jobs, and  
24 the average wage of the new payroll equals or exceeds ninety  
25 percent of the county average wage;

26 (2) The qualified company creates two or more new jobs at a  
27 project facility located in a rural area, the average wage of the  
28 new payroll equals or exceeds ninety percent of the county

1 average wage, and the qualified company commits to making at  
2 least one hundred thousand dollars of new capital investment at  
3 the project facility within two years; or

4 (3) The qualified company creates two or more new jobs at a  
5 project facility located within a zone designated under sections  
6 135.950 to 135.963, the average wage of the new payroll equals or  
7 exceeds eighty percent of the county average wage, and the  
8 qualified company commits to making at least one hundred thousand  
9 dollars in new capital investment at the project facility within  
10 two years of approval.

11 2. In addition to any benefits available under subsection 1  
12 of this section, the department may award a qualified company  
13 that satisfies subdivision (1) of subsection 1 of this section  
14 additional tax credits, issued each year for a period of five  
15 years from the date the new jobs are created, or for a period of  
16 six years from the date the new jobs are created if the qualified  
17 company is an existing Missouri business, in an amount equal to  
18 or less than six percent of new payroll; provided that in no  
19 event may the total amount of benefits awarded to a qualified  
20 company under this section exceed nine percent of new payroll in  
21 any calendar year. The amount of tax credits awarded to a  
22 qualified company under this subsection shall not exceed the  
23 projected net fiscal benefit to the state, as determined by the  
24 department, and shall not exceed the least amount necessary to  
25 obtain the qualified company's commitment to initiate the  
26 project. In determining the amount of tax credits to award to a  
27 qualified company under this subsection or a qualified  
28 manufacturing company under subsection 3 of this section, the

1 department shall consider the following factors:

2 (1) The significance of the qualified company's need for  
3 program benefits;

4 (2) The amount of projected net fiscal benefit to the state  
5 of the project and the period in which the state would realize  
6 such net fiscal benefit;

7 (3) The overall size and quality of the proposed project,  
8 including the number of new jobs, new capital investment,  
9 manufacturing capital investment, proposed wages, growth  
10 potential of the qualified company, the potential multiplier  
11 effect of the project, and similar factors;

12 (4) The financial stability and creditworthiness of the  
13 qualified company;

14 (5) The level of economic distress in the area;

15 (6) An evaluation of the competitiveness of alternative  
16 locations for the project facility, as applicable; and

17 (7) The percent of local incentives committed.

18 3. (1) The department may award tax credits to a qualified  
19 manufacturing company that makes a manufacturing capital  
20 investment of at least five hundred million dollars not more than  
21 three years following the department's approval of a notice of  
22 intent and the execution of an agreement that meets the  
23 requirements of subsection 4 of this section. Such tax credits  
24 shall be issued no earlier than January 1, 2023, and may be  
25 issued each year for a period of five years. A qualified  
26 manufacturing company may qualify for an additional five-year  
27 period under this subsection if it makes an additional  
28 manufacturing capital investment of at least two hundred fifty

1 million dollars within five years of the department's approval of  
2 the original notice of intent.

3 (2) The maximum amount of tax credits that any one  
4 qualified manufacturing company may receive under this subsection  
5 shall not exceed five million dollars per calendar year. The  
6 aggregate amount of tax credits awarded to all qualified  
7 manufacturing companies under this subsection shall not exceed  
8 ten million dollars per calendar year.

9 (3) If, at the project facility at any time during the  
10 project period, the qualified manufacturing company discontinues  
11 the manufacturing of the new product, or discontinues the  
12 modification or expansion of an existing product, and does not  
13 replace it with a subsequent or additional new product or with a  
14 modification or expansion of an existing product, the company  
15 shall immediately cease receiving any benefit awarded under this  
16 subsection for the remainder of the project period and shall  
17 forfeit all rights to retain or receive any benefit awarded under  
18 this subsection for the remainder of such period.

19 (4) Notwithstanding any other provision of law to the  
20 contrary, any qualified manufacturing company that is awarded  
21 benefits under this section shall not simultaneously receive tax  
22 credits or exemptions under sections 100.700 to 100.850 for the  
23 jobs created or retained or capital improvement that qualified  
24 for benefits under this section. The provisions of subsection 5  
25 of section 285.530 shall not apply to a qualified manufacturing  
26 company that is awarded benefits under this section.

27 4. Upon approval of a notice of intent to receive tax  
28 credits under subsection 2, 3, 6, or 7 of this section, the

1 department and the qualified company shall enter into a written  
2 agreement covering the applicable project period. The agreement  
3 shall specify, at a minimum:

4 (1) The committed number of new jobs, new payroll, and new  
5 capital investment, or the manufacturing capital investment and  
6 committed percentage of retained jobs for each year during the  
7 project period;

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

12 (3) Clawback provisions, as may be required by the  
13 department;

14 (4) Financial guarantee provisions as may be required by  
15 the department, provided that financial guarantee provisions  
16 shall be required by the department for tax credits awarded under  
17 subsection 7 of this section; and

18 (5) Any other provisions the department may require.

19 5. In lieu of the benefits available under sections 1 and 2  
20 of this section, and in exchange for the consideration provided  
21 by the new tax revenues and other economic stimuli that will be  
22 generated by the new jobs created by the program, a qualified  
23 company may, for a period of five years from the date the new  
24 jobs are created, or for a period of six years from the date the  
25 new jobs are created if the qualified company is an existing  
26 Missouri business, retain an amount equal to the withholding tax  
27 as calculated under subdivision (38) of section 620.2005 from the  
28 new jobs that would otherwise be withheld and remitted by the

1 qualified company under the provisions of sections 143.191 to  
2 143.265 equal to:

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

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

15

16 The department shall issue a refundable tax credit for any  
17 difference between the amount of benefit allowed under this  
18 subsection and the amount of withholding tax retained by the  
19 company, in the event the withholding tax is not sufficient to  
20 provide the entire amount of benefit due to the qualified company  
21 under this subsection.

22 6. In addition to the benefits available under subsection 5  
23 of this section, the department may award a qualified company  
24 that satisfies the provisions of subsection 5 of this section  
25 additional tax credits, issued each year for a period of five  
26 years from the date the new jobs are created, or for a period of  
27 six years from the date the new jobs are created if the qualified  
28 company is an existing Missouri business, in an amount equal to

1 or less than three percent of new payroll; provided that in no  
2 event may the total amount of benefits awarded to a qualified  
3 company under this section exceed nine percent of new payroll in  
4 any calendar year. The amount of tax credits awarded to a  
5 qualified company under this subsection shall not exceed the  
6 projected net fiscal benefit to the state, as determined by the  
7 department, and shall not exceed the least amount necessary to  
8 obtain the qualified company's commitment to initiate the  
9 project. In determining the amount of tax credits to award to a  
10 qualified company under this subsection, the department shall  
11 consider the factors provided under subsection 2 of this section.

12 7. In lieu of the benefits available under subsections 1,  
13 2, 5, and 6 of this section, and in exchange for the  
14 consideration provided by the new tax revenues and other economic  
15 stimuli that will be generated by the new jobs and new capital  
16 investment created by the program, the department may award a  
17 qualified company that satisfies the provisions of subdivision  
18 (1) of subsection 1 of this section tax credits, issued within  
19 one year following the qualified company's acceptance of the  
20 department's proposal for benefits, in an amount equal to or less  
21 than nine percent of new payroll. The amount of tax credits  
22 awarded to a qualified company under this subsection shall not  
23 exceed the projected net fiscal benefit to the state, as  
24 determined by the department, and shall not exceed the least  
25 amount necessary to obtain the qualified company's commitment to  
26 initiate the project. In determining the amount of tax credits  
27 to award to a qualified company under this subsection, the  
28 department shall consider the factors provided under subsection 2

1 of this section and the qualified company's commitment to new  
2 capital investment and new job creation within the state for a  
3 period of not less than ten years. For the purposes of this  
4 subsection, each qualified company shall have an average wage of  
5 the new payroll that equals or exceeds one hundred percent of the  
6 county average wage. Notwithstanding the provisions of section  
7 620.2020 to the contrary, this subsection, shall expire on June  
8 30, 2025.

9 8. No benefits shall be available under this section for  
10 any qualified company that has performed significant,  
11 project-specific site work at the project facility, purchased  
12 machinery or equipment related to the project, or has publicly  
13 announced its intention to make new capital investment or  
14 manufacturing capital investment at the project facility prior to  
15 receipt of a proposal for benefits under this section or approval  
16 of its notice of intent, whichever occurs first.

17 9. In lieu of any other benefits under this chapter, the  
18 department of economic development may award a tax credit to an  
19 industrial development authority for a qualified military project  
20 in an amount equal to the estimated withholding taxes associated  
21 with the part-time and full-time civilian and military new jobs  
22 located at the facility and directly impacted by the project.

23 The amount of the tax credit shall be calculated by multiplying:

24 (1) The average percentage of tax withheld, as provided by  
25 the department of revenue to the department of economic  
26 development;

27 (2) The average salaries of the jobs directly created by  
28 the qualified military project; and

1           (3) The number of jobs directly created by the qualified  
2 military project.

3  
4 If the amount of the tax credit represents the least amount  
5 necessary to accomplish the qualified military project, the tax  
6 credits may be issued, but no tax credits shall be issued for a  
7 term longer than fifteen years. No qualified military project  
8 shall be eligible for tax credits under this subsection unless  
9 the department of economic development determines the qualified  
10 military project shall achieve a net positive fiscal impact to  
11 the state.

12           620.2250. 1. This section shall be known and may be cited  
13 as the "Targeted Industrial Manufacturing Enhancement Zones Act".

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

15           (1) "County average wage", the average wage in each county  
16 as determined by the department for the most recently completed  
17 full calendar year. However, if the computed county average wage  
18 is above the statewide average wage, the statewide average wage  
19 shall be deemed the county average wage for such county for the  
20 purpose of determining eligibility;

21           (2) "Department", the Missouri department of economic  
22 development;

23           (3) "New job", the number of full-time employees located at  
24 the project facility that exceeds the project facility base  
25 employment less any decrease in the number of full-time employees  
26 at related facilities below the related facility base employment.  
27 No job that was created prior to the date of the completion of an  
28 agreement pursuant to subsection 6 of this section and no job

1 that is relocated from another location within this state shall  
2 be deemed a new job. An employee that spends less than fifty  
3 percent of the employee's work time at the facility is still  
4 considered to be located at a facility if the employee receives  
5 his or her directions and control from that facility, is on the  
6 facility's payroll, one hundred percent of the employee's income  
7 from such employment is Missouri income, and the employee is paid  
8 at or above the county average wage;

9 (4) "Political subdivision", a town, village, city, or  
10 county located in this state;

11 (5) "Related facility", a facility operated by a company or  
12 a related company prior to the establishment of the TIME zone in  
13 question, and which is directly related to the operations of the  
14 facility within the new TIME zone;

15 (6) "TIME zone", an area identified through an ordinance or  
16 resolution passed pursuant to subsection 4 of this section that  
17 is being developed or redeveloped for any purpose so long as any  
18 infrastructure or building built or improved is in the  
19 development area;

20 (7) "Zone board", the governing body of a TIME zone.

21 3. The governing bodies of at least two contiguous or  
22 overlapping political subdivisions in this state may establish  
23 one or more TIME zones, which shall be political subdivisions of  
24 the state, for the purposes of completing infrastructure projects  
25 to promote the economic development of the region. Such zones  
26 may only include the area within the governing bodies'  
27 jurisdiction, ownership, or control, and may include any such  
28 area. The governing bodies shall determine the boundaries for

1 each TIME zone, and more than one TIME zone may exist within the  
2 governing bodies' jurisdiction or under the governing bodies'  
3 ownership or control, and may be expanded or contracted by  
4 resolution of the zone board.

5 4. (1) To establish a TIME zone, the governing bodies of  
6 at least two political subdivisions shall each propose an  
7 ordinance or resolution creating such zone. Such ordinance or  
8 resolution shall set forth the names of the political  
9 subdivisions which will form the TIME zone, the general nature of  
10 the proposed improvements, the estimated cost of such  
11 improvements, the boundaries of the proposed TIME zone, and the  
12 estimated number of new jobs to be created in the TIME zone.  
13 Prior to approving such ordinance or resolution, each governing  
14 body shall hold a public hearing to consider the creation of the  
15 TIME zone and the proposed improvements therein. The governing  
16 bodies shall hear and pass upon all objections to the TIME zone  
17 and the proposed improvements, if any, and may amend the proposed  
18 improvements, and the plans and specifications therefor.

19 (2) After the passage or adoption of the ordinance or  
20 resolution creating the TIME Zone, governance of the TIME zone  
21 shall be by the zone board, which shall consist of seven members  
22 selected from the political subdivisions creating the TIME zone.  
23 Members of a zone board shall receive no salary or other  
24 compensation for their services as members, but shall receive  
25 their necessary traveling and other expenses incurred while  
26 actually engaged in the discharge of their official duties. The  
27 zone board may expand or contract such TIME zone through an  
28 ordinance or resolution following a public hearing conducted to

1 consider such expansion or contraction.

2 5. The boundaries of the proposed TIME zone shall be  
3 described by metes and bounds, streets, or other sufficiently  
4 specific description.

5 6. (1) Prior to retaining any state withholding tax  
6 pursuant to subsection 9 of this section, a zone board shall  
7 enter into an agreement with the department. Such agreement  
8 shall include, but shall not be limited to:

9 (a) The estimated number of new jobs to be created;

10 (b) The estimated average wage of new jobs to be created;

11 (c) The estimated net fiscal impact of the new jobs;

12 (d) The estimated costs of the proposed improvements;

13 (e) The estimated amount of withholding tax to be retained  
14 pursuant to subsection 9 of this section over the period of the  
15 agreement; and

16 (f) A copy of the ordinance establishing the board and a  
17 list of its members.

18 (2) The department shall not approve an agreement with a  
19 zone board unless the zone board commits to creating the  
20 following number of new jobs:

21 (a) For a TIME zone with a total population of less than  
22 five thousand inhabitants as determined by the most recent  
23 decennial census, a minimum of five new jobs with an average wage  
24 that equals or exceeds ninety percent of the county average wage;

25 (b) For a TIME zone with a total population of at least  
26 five thousand inhabitants but less than fifty thousand  
27 inhabitants as determined by the most recent decennial census, a  
28 minimum of ten new jobs with an average wage that equals or

1 exceeds ninety percent of the county average wage;

2 (c) For a TIME zone with a total population of at least  
3 fifty thousand inhabitants but less than one hundred fifty  
4 thousand inhabitants as determined by the most recent decennial  
5 census, a minimum of fifteen new jobs with an average wage that  
6 equals or exceeds ninety percent of the county average wage; and

7 (d) For a TIME zone with a total population of at least one  
8 hundred fifty thousand inhabitants as determined by the most  
9 recent decennial census, a minimum of twenty-five new jobs with  
10 an average wage that equals or exceeds ninety percent of the  
11 county average wage.

12 7. (1) The term of the agreement entered into pursuant to  
13 subsection 6 of this section shall not exceed ten years. A zone  
14 board may apply to the department for approval to renew any  
15 agreement. Such application shall be made on forms provided by  
16 the department. In determining whether to approve the renewal of  
17 an agreement, the department shall consider:

18 (a) The number of new jobs created and the average wage and  
19 net fiscal impact of such jobs;

20 (b) The outstanding improvements to be made within the TIME  
21 zone and the funding necessary to complete such improvements; and

22 (c) Any other factor the department requires.

23 (2) The department may approve the renewal of an agreement  
24 for a period not to exceed ten years. If a zone board has not  
25 met the new job requirements pursuant to subdivision (2) of  
26 subsection 6 of this section by the end of the agreement, the  
27 department shall recapture from such zone board the amount of  
28 withholding tax retained by the zone board pursuant to this

1 section and the department shall not approve the renewal of an  
2 agreement with such zone board.

3 (3) A zone board shall not retain any withholding tax  
4 pursuant to this section in excess of the costs of improvements  
5 completed by the zone board.

6 8. If a qualified company is retaining withholding tax  
7 pursuant to sections 620.2000 to 620.2020 for new jobs, as such  
8 terms are defined in section 620.2005, that also qualify for the  
9 retention of withholding tax pursuant to this section, the  
10 department shall not authorize an agreement pursuant to this  
11 section that results in more than fifty percent of the  
12 withholding tax for such new jobs being retained pursuant to this  
13 section and sections 620.2000 to 620.2020.

14 9. Upon the completion of an agreement pursuant to  
15 subsection 6 of this section, twenty-five percent of the state  
16 tax withholdings imposed by sections 143.191 to 143.265 on new  
17 jobs within a TIME zone after development or redevelopment has  
18 commenced shall not be remitted to the general revenue fund of  
19 the state of Missouri. Such moneys shall be deposited into the  
20 TIME zone fund established pursuant to subsection 10 of this  
21 section for the purpose of continuing to expand, develop, and  
22 redevelop TIME zones identified by the zone board, and may be  
23 used for managerial, engineering, legal, research, promotion,  
24 planning, and any other expenses.

25 10. There is hereby created in the state treasury the "TIME  
26 Zone Fund", which shall consist of money collected under this  
27 section. The state treasurer shall be custodian of the fund and  
28 may approve disbursements from the fund in accordance with

1 sections 30.170 and 30.180 to the zone boards of the TIME zones  
2 from which the funds were collected, less the pro-rata portion  
3 appropriated by the general assembly to be used solely for the  
4 administration of this section, which shall not exceed ten  
5 percent of the total amount collected within the TIME zones of a  
6 zone board. Notwithstanding the provisions of section 33.080 to  
7 the contrary, any moneys remaining in the fund at the end of the  
8 biennium shall not revert to the credit of the general revenue  
9 fund. The state treasurer shall invest moneys in the fund in the  
10 same manner as other funds are invested. Any interest and moneys  
11 earned on such investments shall be credited to the fund.

12 11. The zone board shall approve projects consistent with  
13 the provisions of this section that begin construction and  
14 disburse any money collected under this section. The zone board  
15 shall submit an annual budget for the funds to the department  
16 explaining how and when such money will be spent.

17 12. A zone board shall submit an annual report by December  
18 thirty-first of each year to the department and the general  
19 assembly. Such report shall include, but shall not be limited  
20 to:

21 (1) The locations of the established TIME zones governed by  
22 the zone board;

23 (2) The number of new jobs created within the TIME zones  
24 governed by the zone board;

25 (3) The average wage of the new jobs created within the  
26 TIME zones governed by the zone board; and

27 (4) The amount of withholding tax retained pursuant to  
28 subsection 9 of this section from new jobs created within the

1 TIME zones governed by the zone board.

2 13. No political subdivision shall establish a TIME zone  
3 with boundaries that overlap the boundaries of an advanced  
4 industrial manufacturing zone established pursuant to section  
5 68.075.

6 14. The total amount of withholding taxes retained by all  
7 TIME zones pursuant to the provisions of this section shall not  
8 exceed five million dollars per fiscal year.

9 15. The department may promulgate rules to implement the  
10 provisions of this section. Any rule or portion of a rule, as  
11 that term is defined in section 536.010, that is created under  
12 the authority delegated in this section shall become effective  
13 only if it complies with and is subject to all of the provisions  
14 of chapter 536 and, if applicable, section 536.028. This section  
15 and chapter 536 are nonseverable and if any of the powers vested  
16 with the general assembly pursuant to chapter 536 to review, to  
17 delay the effective date, or to disapprove and annul a rule are  
18 subsequently held unconstitutional, then the grant of rulemaking  
19 authority and any rule proposed or adopted after August 28, 2020,  
20 shall be invalid and void.

21 16. Pursuant to section 23.253 of the Missouri sunset act:

22 (1) The provisions of the new program authorized pursuant  
23 to this section shall sunset automatically on August 28, 2024,  
24 unless reauthorized by an act of the general assembly;

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

28 (3) This section shall terminate on September first of the

1 calendar year immediately following the calendar year in which  
2 the program authorized pursuant to this section is sunset.

3 Section B. Because of the importance of ensuring the fiscal  
4 health of the state in an emergency, the enactment of section  
5 33.575 of this act is deemed necessary for the immediate  
6 preservation of the public health, welfare, peace and safety, and  
7 is hereby declared to be an emergency act within the meaning of  
8 the constitution, and the enactment of section 33.575 of this act  
9 shall be in full force and effect upon its passage and approval.

10 Section C. The repeal and reenactment of sections 144.140,  
11 144.605, 144.710, and 144.759 and the enactment of section  
12 144.752 of this act shall become effective January 1, 2022.