SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 570

100TH GENERAL ASSEMBLY

3497H.07C  DANA RADEMAN MILLER, Chief Clerk

AN ACT


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


53.010. 1. At the general election in the year 1948 and every four years thereafter the qualified voters in each county in this state shall elect a county assessor. Such county assessors shall enter upon the discharge of their duties on the first day of September next after their election, and shall hold office for a term of four years, and until their successors are elected and qualified, unless sooner removed from office [provided, that] . This section shall [not] also

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in bold-face type in the above bill is proposed language.
apply to the City of St. Louis. The assessor shall be a resident of the county, or of the city not within a county, from which such person was elected.

2. The office of county assessor is created in each county having township organization and a county assessor shall be elected for each township organization county at the next general election, or at a special election called for that purpose by the governing body of such county. If a special election is called, the state and each political subdivision or special district submitting a candidate or question at such election shall pay its proportional share of the costs of the election, as provided by section 115.065. Such assessor shall assume office immediately upon his or her election and qualification, and shall serve until his or her successor is elected and qualified under the provisions of subsection 1 of this section. Laws generally applicable to county assessors, their offices, clerks, and deputies shall apply to and govern county assessors in township organization counties, and laws applicable to county assessors, their offices, clerks, and deputies in third class counties and laws applicable to county assessors, their offices, clerks, and deputies in fourth class counties shall apply to and govern county assessors, their offices, clerks, and deputies in township organization counties of the respective classes, except that when such general laws and such laws applicable to third and fourth class counties conflict with the laws specially applicable to county assessors, their offices, clerks, and deputies in township organization counties, the laws specially applicable to county assessors, their offices, clerks, and deputies in township organization counties shall govern.

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

2. The governing body of any city described under subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall be no more than six percent per occupied room per night. The tax shall not become effective unless the governing body of the city submits to the voters of the city at an election a question to authorize the governing body of the city to impose the tax. The tax shall be in addition to the charge for the sleeping room and shall be in addition to any and all other taxes. The tax shall be stated separately from all other charges and taxes.

3. The question for the tax shall be in substantially the following form:
Shall __________ (city name) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in __________ (city name) at a rate of _____ percent?
If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting thereon.

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

67.990. 1. The governing body of any county or city not within a county may, upon approval of a majority of the qualified voters of such county or city voting thereon, levy and collect a tax not to exceed five cents per one hundred dollars of assessed valuation, or in any county of the first classification with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants, the governing body may, upon approval of a majority of the qualified voters of the county voting thereon, levy and collect a tax not to exceed ten cents per one hundred dollars of assessed valuation upon all taxable property within the county or city or for the purpose of providing services to persons sixty years of age or older. The tax so levied shall be collected along with other county or city taxes, in the manner provided by law. All funds collected for this purpose shall be deposited in a special fund for the provision of services for persons sixty years of age or older, and shall be used for no other purpose except those purposes authorized in sections 67.990 to 67.995. Deposits in the fund shall be expended only upon approval of the board of directors established in section 67.993 and, if in a county, only in accordance with the fund budget approved by the county [or city] governing body.

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

OFFICIAL BALLOT

Shall _____ (name of county/city) levy a tax of _____ cents per each one hundred dollars assessed valuation for the purpose of providing services to persons sixty years of age or older?

□ YES □ NO

67.993. 1. Upon the approval of the tax authorized by section 67.990 by the voters of the county or city not within a county, the tax so approved shall be imposed upon all taxable property within the county or city and the proceeds therefrom shall be deposited in a special
fund, to be known as the "Senior Citizens' Services Fund", which is hereby established within
the county or city treasury. No moneys in the senior citizens' services fund shall be spent until
the board of directors provided for in subsection 2 of this section has been appointed and has
taken office.

2. Upon approval of the tax authorized by section 67.990 by the voters of the county or
city, the governing body of the county or the mayor of the city shall appoint a board of directors
consisting of seven directors, who shall be selected from the county or city at large and shall, as
nearly as practicable, represent the various groups to be served by the board. Each director shall
be a resident of the county or city. Each director shall be appointed to serve for a term of four
years and until his successor is duly appointed and qualified; except that, of the directors first
appointed, one director shall be appointed for a term of one year, two directors shall be appointed
for a term of two years, two directors shall be appointed for a term of three years, and two
directors shall be appointed for a term of four years. Directors may be reappointed. All
vacancies on the board of directors shall be filled for the remainder of the unexpired term by the
governing body of the county or mayor of the city. The directors shall not receive any
compensation for their services, but may be reimbursed for all actual and necessary expenses
incurred in the performance of their official duties from the moneys in the senior citizens'
services fund.

3. The administrative control and management of the funds in the senior citizens' services fund and all programs to be funded therefrom shall rest solely with the board of directors
appointed under subsection 2 of this section[, except [that, in counties, the budget for the
senior citizens' services fund shall be approved by the governing body of the county [or city]
prior to making of any payments from the fund in any fiscal year. The board of directors shall
use the funds in the senior citizens' services fund to provide programs which will improve the
health, nutrition, and quality of life of persons who are sixty years of age or older. The budget
may allocate funds for operational and capital needs to senior-related programs in the county or
city in which such property taxes are collected. No funds in the senior citizens' services fund
may be used, directly or indirectly, for any political purpose. In providing such services, the
board of directors may contract with any person to provide services relating, in whole or in part,
to the services which the board itself may provide under this section, and for such purpose may
expend the tax proceeds derived from the tax authorized by section 67.990.

4. The board of directors shall elect a chairman, vice chairman, and such other officers
as it deems necessary; shall establish eligibility requirements for the programs it furnishes; and
shall do all other things necessary to carry out the purposes of sections 67.990 to 67.995. A
majority of the board of directors shall constitute a quorum.
5. The board of directors, with the approval of the governing body of the county or city, may accept any gift of property or money for the use and benefit of the persons to be served through the programs established and funded under sections 67.990 to 67.995 and may sell or exchange any such property so long as such sale or exchange is in the best interests of the programs provided under sections 67.990 to 67.995 and the proceeds from such sale or exchange are used exclusively to fund such programs. For a city not within a county, the board of directors may solicit, accept, and expend grants from private or public entities and enter into agreements to effectuate such grants so long as the transaction is in the best interest of the programs provided by the board and the proceeds are used exclusively to fund such programs.

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

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

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

(2) "County average wage", the average wage in each county as determined by the Missouri department of economic development for the most recently completed full calendar year. However, if the computed county average wage is above the statewide average wage, the statewide average wage shall be deemed the county average wage for such county for the purpose of determining eligibility;

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

(4) "Related facility", a facility operated by a company or a related company prior to the establishment of the AIM zone in question located within any port district, as defined under section 68.015, which is directly related to the operations of the facility within the new AIM zone.
3. Any port authority located in this state may establish an AIM zone. Such zone may only include the area within the port authority's jurisdiction, ownership, or control, and may include any such area. The port authority shall determine the boundaries for each AIM zone, and more than one AIM zone may exist within the port authority's jurisdiction or under the port authority's ownership or control, and may be expanded or contracted by resolution of the port authority board of commissioners.

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

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

6. The port authority shall approve any projects that begin construction and disperse any money collected under this section. The port authority shall submit an annual budget for the funds to the department of economic development explaining how and when such money will be spent.

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

94.842. 1. The governing body of any home rule city with more than one hundred fifty-five thousand but fewer than two hundred thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall not be more than seven and one-half percent per occupied room per
night. Such tax shall not become effective unless the governing body of the city submits a proposal to the voters of the city at a state general, primary, or special election that authorizes the governing body of the city to impose a tax under the provisions of this section and the voters approve such proposal. The tax authorized under this section shall be in addition to the charge for a sleeping room and shall be in addition to any and all taxes imposed by law. The proceeds of such tax shall be used solely for capital investments that can be demonstrated to increase the number of overnight visitors. Such tax shall be stated separately from all other charges and taxes.

2. The proposal shall be submitted in substantially the following form:

Shall the City of _____ levy a tax of ___ percent on each sleeping room occupied and rented by transient guests of hotels and motels located in the city, whose revenue shall be dedicated to capital investments to increase tourism?

☐ YES  ☐ NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, the tax shall become effective on the first day of the calendar quarter following the calendar quarter in which the election is held. If a majority of the votes cast on the proposal by the qualified voters voting thereon are opposed to the proposal, the governing body for the city shall have no power to impose the tax authorized by this section unless and until the governing body of the city again submits the proposal to the qualified voters of the city and such proposal is approved by a majority of the qualified voters voting thereon.

3. After the approval of a proposal but before the effective date of a tax authorized under this section, the city shall adopt one of the following provisions for the collection and administration of the tax:

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

(2) The city may enter into an agreement with the director of revenue for the purpose of collecting the tax authorized under this section. If a city enters into an agreement with the director of revenue for the collection of the tax authorized in this section, the director shall perform all functions incident to the administration, collection, enforcement, and operation of such tax, and the director of revenue shall collect the additional tax authorized under this section. The tax authorized under this section shall be collected and reported upon such forms and under such administrative rules and
regulations as may be prescribed by the director of revenue, and the director of revenue may retain up to one percent for cost of collection.

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

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

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

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

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

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

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

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

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

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

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

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

(k) Any city of the fourth classification with more than four hundred fifty but fewer than five hundred inhabitants and located in any county of the third classification without
a township form of government and with more than twenty-nine thousand but fewer than
thirty-three thousand inhabitants and with a city of the fourth classification with more
than four hundred but fewer than four hundred fifty inhabitants as the county seat;

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

(m) Any city of the fourth classification with more than one thousand three
hundred fifty but fewer than one thousand five hundred inhabitants and located in any
county of the first classification with more than one hundred fifty thousand but fewer than
two hundred thousand inhabitants.

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

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

Shall the city of _____ (city's name) impose a citywide sales tax of ______
(insert amount) for the purpose of improving the public safety of the city?

☐ YES ☐ NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
of the proposal submitted pursuant to this subsection, then the ordinance or order and any
amendments thereto shall be in effect on the first day of the second calendar quarter after the
director of revenue receives notification of adoption of the local sales tax. If a proposal receives
less than the required majority, then the governing body of the city shall have no power to
impose the sales tax herein authorized unless and until the governing body of the city shall again
have submitted another proposal to authorize the governing body of the city to impose the sales

69 tax authorized by this section and such proposal is approved by the required majority of the

70 qualified voters voting thereon. However, in no event shall a proposal pursuant to this section

71 be submitted to the voters sooner than twelve months from the date of the last proposal pursuant

72 to this section.

73 3. All revenue received by a city from the tax authorized under the provisions of this

74 section shall be deposited in a special trust fund and shall be used solely for improving the public

75 safety for such city for so long as the tax shall remain in effect.

76 4. Once the tax authorized by this section is abolished or is terminated by any means, all

77 funds remaining in the special trust fund shall be used solely for improving the public safety for

78 the city. Any funds in such special trust fund which are not needed for current expenditures may

79 be invested by the governing body in accordance with applicable laws relating to the investment

80 of other city funds.

81 5. All sales taxes collected by the director of [the department of] revenue under this

82 section on behalf of any city, less one percent for cost of collection which shall be deposited in

83 the state's general revenue fund after payment of premiums for surety bonds as provided in

84 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known

85 as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be

86 deemed to be state funds and shall not be commingled with any funds of the state. The

87 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be

88 transferred and placed to the credit of the general revenue fund. The director of [the department

89 of] revenue shall keep accurate records of the amount of money in the trust and which was

90 collected in each city imposing a sales tax pursuant to this section, and the records shall be open

91 to the inspection of officers of the city and the public. Not later than the tenth day of each month

92 the director of [the department of] revenue shall distribute all moneys deposited in the trust fund

93 during the preceding month to the city which levied the tax; such funds shall be deposited with

94 the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall

95 be by an appropriation act to be enacted by the governing body of each such city. Expenditures

96 may be made from the fund for any functions authorized in the ordinance or order adopted by

97 the governing body submitting the tax to the voters.

98 6. The director of [the department of] revenue may make refunds from the amounts in

99 the trust fund and credited to any city for erroneous payments and overpayments made, and may

100 redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes

101 the tax, the city shall notify the director of [the department of] revenue of the action at least

102 ninety days prior to the effective date of the repeal and the director of [the department of]

103 revenue may order retention in the trust fund, for a period of one year, of two percent of the
amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director of the department of revenue shall remit the balance in the account to the city and close the account of that city. The director of the department of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

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

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

   (1) Any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants;
   (2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants;
   (3) Any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants;
   (4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants;
   (5) Any city of the third classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants;
   (6) Any city of the fourth classification with more than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants;
   (7) Any city of the fourth classification with more than five hundred eighty but fewer than six hundred fifty inhabitants;
   (8) Any city of the fourth classification with more than two thousand seven hundred but fewer than three thousand inhabitants and located in any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants; [or]
   (9) Any city of the fourth classification with more than two thousand four hundred but fewer than two thousand seven hundred inhabitants and located in any county of the third classification without a township form of government and with more than ten thousand but fewer than twelve thousand inhabitants;
   (10) Any city of the third classification with more than nine thousand but fewer than ten thousand inhabitants and located in any county of the third classification with a township form of government and with more than twenty thousand but fewer than twenty-three thousand inhabitants;
(11) Any city of the fourth classification with more than one thousand fifty but fewer than one thousand two hundred inhabitants and located in any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the fourth classification with more than two thousand one hundred but fewer than two thousand four hundred inhabitants as the county seat; or

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

2. The governing body of any city or village listed in subsection 1 of this section may impose, by order or ordinance, a sales tax on all retail sales made in the city or village which are subject to taxation under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of one percent, and the tax shall be imposed solely for the purpose of improving the public safety for such city[.] or village including, but not limited to, expenditures on equipment[, employee salaries and benefits[, and facilities for police, fire, and emergency medical providers. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the city or village submits to the voters residing within the city or village, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city or village to impose a tax under this section.

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

Shall the (city/village) of _____ ([city's name]) impose a (citywide/villagewide) sales tax at a rate of _____ (insert rate of percent) percentage for the purpose of improving the public safety of the (city/village)?

☐ YES ☐ NO

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

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

4. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087. All sales taxes collected by the director of the department of revenue under this section on behalf of any city or village, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director shall keep accurate records of the amount of money in the trust fund and which was collected in each city or village imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city or village and the public. Not later than the tenth day of each month the director shall distribute all moneys deposited in the trust fund during the preceding month to the city or village which levied the tax. Such funds shall be deposited with the city or village treasurer of each such city or village, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city or village. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

5. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city or village for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities or villages. If any city or village abolishes the tax, the city or village shall notify the director of the action at least ninety days before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city or village, the
director shall remit the balance in the account to the city and close the account of that city or village. The director shall notify each city or village of each instance of any amount refunded or any check redeemed from receipts due the city or village.

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

Shall ______ (insert the name of the city or village) repeal the sales tax imposed at a rate of ______ (insert [rate of percent] percentage) percent for the purpose of improving the public safety of the (city/village)?

☐ YES ☐ NO

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

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

8. Any sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire. No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply to a sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section.
9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

99.720. 1. As used in this section, the following terms mean:
   (1) "Authority", a public body corporate and politic created under section 99.330 or any other public body exercising the powers, rights, and duties of such an authority;
   (2) "First-time home buyer", an individual with no present ownership interest in a principal residence during the three-year period ending on the date of the purchase of the principal residence in which the individual is seeking a tax credit under this section;
   (3) "Purchase", any acquisition of property except for acquisitions from a person related to the person acquiring the property or related to the spouse of the person acquiring the property. Persons shall be considered related only if they are within the first or second degree of consanguinity or if the relationship between such persons would result in the disallowance of losses under 26 U.S.C. Section 267.

2. Any person meeting the requirements of subsection 3 of this section and purchasing property meeting the requirements of subsection 4 of this section shall be eligible for a credit against the tax imposed under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, in an amount equal to five thousand dollars. The tax credit shall not be claimed more than once, or by more than one person, for a particular property.

3. To be eligible for the tax credit provided under this section, an applicant shall:
   (1) Be a first-time home buyer;
   (2) Enter into an agreement with the authority that requires the applicant and any subsequent owner, except any lender with a security interest, to use the purchased property as a single-family, principal residence of the owner for a period of at least two years following rehabilitation of the property, unless the authority finds such requirement to be a hardship for the owner-occupant;
   (3) Purchase the property within one year prior to the application date or produce a contract for the purchase of the property requiring acquisition no later than six months after the application date; and
   (4) Have an income at the time of acquisition at or below the income levels described under subdivision (2) of section 32.105.

4. To be eligible for the tax credit authorized under this section, a property shall:
   (1) Be eligible for a tax abatement certificate under section 99.700 and have had an application for the same submitted to the authority;
   (2) Be vacant for at least six months prior to the purchase by the applicant;
(3) Be blighted in part because the governing body, or its subordinate department, of the municipality in which the property is located has:

(a) Determined that because of its deteriorated physical condition the property is a dangerous building and thereby uninhabitable; or

(b) Issued property maintenance code violations, and the property is still in violation; and

(4) Be likely to meet the definition of an affordable housing unit as defined under section 32.105 for the two-year period described under subdivision (2) of subsection 3 of this section.

5. The authority may prescribe rules for applications to receive the tax credit authorized by this section. The authority may require applicants to provide evidence, in a form acceptable to the authority, that the requirements of this section are satisfied. The authority, upon finding that a taxpayer and the property are eligible for the tax credit authorized under this section, shall issue a certificate to the taxpayer evidencing the issuance of the credit. If the authority finds the agreement described under subdivision (2) of subsection 3 of this section has been breached by the taxpayer, the authority shall notify the department of revenue, which may, in its discretion, seek recapture from the taxpayer of all or a portion of the tax credit within four years of the issuance of the certificate by the authority.

6. The tax credit authorized under this section shall not be refundable. Any amount of credit that exceeds the tax due for a taxpayer's tax year may be carried back to any of the taxpayer's three prior tax years or carried forward to any of the taxpayer's five subsequent tax years. The tax credit shall not be assignable. The taxpayer shall submit, at the time of filing the taxpayer's return, the certificate issued by the authority. In the case of failure to attach the certificate, no credit under this section shall be allowed for that year until the certificate is provided to the department of revenue.

7. Under section 23.253 of the Missouri sunset act:

(1) The program authorized under this section shall automatically sunset on December thirty-first six years after the effective date of this section unless reauthorized by an act of the general assembly;

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

(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset.
99.805. As used in sections 99.800 to 99.865, unless the context clearly requires otherwise, the following terms shall mean:

(1) "Blighted area", an area in which, by reason of the predominance of defective or inadequate street layout, insanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, retards the provision of housing accommodations or constitutes an economic or social liability or a menace to the public health, safety, morals, or welfare in its present condition and use:

   (a) The buildings in the area are insanitary or unsafe for living or working or are substantially vacant, provided that the area qualifies as a distressed community under section 135.530;

   (b) The level of unemployment is one and one-half times greater than the average rate of unemployment for the state, as averaged over the preceding twelve months; or

   (c) The median household income is less than fifty percent of the median household income of the metropolitan statistical area in which the area is located, if any;

(2) "Collecting officer", the officer of the municipality responsible for receiving and processing payments in lieu of taxes or economic activity taxes from taxpayers or the department of revenue;

(3) "Conservation area", any improved area within the boundaries of a redevelopment area located within the territorial limits of a municipality in which fifty percent or more of the structures in the area have an age of thirty-five years or more. Such an area is not yet a blighted area but is detrimental to the public health, safety, morals or welfare and may become a blighted area because of any one or more of the following factors: dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; abandonment; excessive vacancies; overcrowding of structures and community facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of community planning. A conservation area shall meet at least three of the factors provided in this subdivision for projects approved on or after December 23, 1997. For all redevelopment plans and projects approved on or after January 1, 2022, in retail areas, a conservation area shall meet the dilapidation factor as one of the three factors required under this subdivision;

(4) "Economic activity taxes", the total additional revenue from taxes which are imposed by a municipality and other taxing districts, and which are generated by economic activities within a redevelopment area over the amount of such taxes generated by economic activities within such redevelopment area in the calendar year prior to the adoption of the ordinance designating such a redevelopment area, while tax increment financing remains in effect, but
excluding personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by
transtient guests of hotels and motels, licenses, fees or special assessments. For redevelopment
projects or redevelopment plans approved after December 23, 1997, if a retail establishment
relocates within one year from one facility to another facility within the same county and the
governing body of the municipality finds that the relocation is a direct beneficiary of tax
increment financing, then for purposes of this definition, the economic activity taxes generated
by the retail establishment shall equal the total additional revenues from economic activity taxes
which are imposed by a municipality or other taxing district over the amount of economic
activity taxes generated by the retail establishment in the calendar year prior to its relocation to
the redevelopment area;

(5) "Economic development area", any area or portion of an area located within the
territorial limits of a municipality, which does not meet the requirements of subdivisions (1) and
(3) of this section, and in which the governing body of the municipality finds that redevelopment
will not be solely used for development of commercial businesses which unfairly compete in the
local economy and is in the public interest because it will:

(a) Discourage commerce, industry or manufacturing from moving their operations to
another state; or

(b) Result in increased employment in the municipality; or

(c) Result in preservation or enhancement of the tax base of the municipality;

(6) "Gambling establishment", an excursion gambling boat as defined in section 313.800
and any related business facility including any real property improvements which are directly and
solely related to such business facility, whose sole purpose is to provide goods or services to an
excursion gambling boat and whose majority ownership interest is held by a person licensed to
conduct gambling games on an excursion gambling boat or licensed to operate an excursion
gambling boat as provided in sections 313.800 to 313.850. This subdivision shall be applicable
only to a redevelopment area designated by ordinance adopted after December 23, 1997;

(7) "Greenfield area", any vacant, unimproved, or agricultural property that is located
wholly outside the incorporated limits of a city, town, or village, or that is substantially
surrounded by contiguous properties with agricultural zoning classifications or uses unless said
property was annexed into the incorporated limits of a city, town, or village ten years prior to the
adoption of the ordinance approving the redevelopment plan for such greenfield area;

(8) "Municipality", a city, village, or incorporated town or any county of this state. For
redevelopment areas or projects approved on or after December 23, 1997, municipality applies
only to cities, villages, incorporated towns or counties established for at least one year prior to
such date;
(9) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences of indebtedness issued by a municipality to carry out a redevelopment project or to refund outstanding obligations;

(10) "Ordinance", an ordinance enacted by the governing body of a city, town, or village or a county or an order of the governing body of a county whose governing body is not authorized to enact ordinances;

(11) "Payment in lieu of taxes", those estimated revenues from real property in the area selected for a redevelopment project, which revenues according to the redevelopment project or plan are to be used for a private use, which taxing districts would have received had a municipality not adopted tax increment allocation financing, and which would result from levies made after the time of the adoption of tax increment allocation financing during the time the current equalized value of real property in the area selected for the redevelopment project exceeds the total initial equalized value of real property in such area until the designation is terminated pursuant to subsection 2 of section 99.850;

(12) "Port infrastructure project", docks and associated equipment, cargo and passenger terminals, storage warehouses, or any other similar infrastructure directly related to port facilities located in a port district created pursuant to the provisions of chapter 68 and located within one-half of one mile of a navigable waterway;

(13) "Redevelopment area", an area designated by a municipality, in respect to which the municipality has made a finding that there exist conditions which cause the area to be classified as a blighted area, a conservation area, an economic development area, an enterprise zone pursuant to sections 135.200 to 135.256, or a combination thereof, which area includes only those parcels of real property directly and substantially benefitted by the proposed redevelopment project;

(14) "Redevelopment plan", the comprehensive program of a municipality for redevelopment intended by the payment of redevelopment costs to reduce or eliminate those conditions, the existence of which qualified the redevelopment area as a blighted area, conservation area, economic development area, or combination thereof, and to thereby enhance the tax bases of the taxing districts which extend into the redevelopment area. Each redevelopment plan shall conform to the requirements of section 99.810;

(15) "Redevelopment project", any development project within a redevelopment area in furtherance of the objectives of the redevelopment plan; any such redevelopment project shall include a legal description of the area selected for the redevelopment project;

(16) "Redevelopment project costs" include the sum total of all reasonable or necessary costs incurred or estimated to be incurred, and any such costs incidental to a
redevelopment plan or redevelopment project, as applicable. Such costs include, but are not limited to, the following:

(a) Costs of studies, surveys, plans, and specifications;

(b) Professional service costs, including, but not limited to, architectural, engineering, legal, marketing, financial, planning or special services. Except the reasonable costs incurred by the commission established in section 99.820 for the administration of sections 99.800 to 99.865, such costs shall be allowed only as an initial expense which, to be recoverable, shall be included in the costs of a redevelopment plan or project;

(c) Property assembly costs, including, but not limited to:
   a. Acquisition of land and other property, real or personal, or rights or interests therein;
   b. Demolition of buildings; and
   c. The clearing and grading of land;

(d) Costs of rehabilitation, reconstruction, or repair or remodeling of existing buildings and fixtures;

(e) Initial costs for an economic development area;

(f) Costs of construction of public works or improvements;

(g) Financing costs, including, but not limited to, all necessary and incidental expenses related to the issuance of obligations, and which may include payment of interest on any obligations issued pursuant to sections 99.800 to 99.865 accruing during the estimated period of construction of any redevelopment project for which such obligations are issued and for not more than eighteen months thereafter, and including reasonable reserves related thereto;

(h) All or a portion of a taxing district's capital costs resulting from the redevelopment project necessarily incurred or to be incurred in furtherance of the objectives of the redevelopment plan and project, to the extent the municipality by written agreement accepts and approves such costs;

(i) Relocation costs to the extent that a municipality determines that relocation costs shall be paid or are required to be paid by federal or state law;

(j) Payments in lieu of taxes;

(17) "Retail area", a proposed redevelopment area for which most of the projected tax increment financing revenue will be generated from retail businesses, which shall be businesses that primarily sell or offer to sell goods to a buyer primarily for the buyer's personal, family, or household use and not primarily for business, commercial, or agricultural use;

(18) "Retail infrastructure projects", highways, roads, streets, bridges, sewers, traffic control systems and devices, water distribution and supply systems, curbing,
sidewalks, storm water and drainage systems, or any other similar public improvements, but in no case shall retail infrastructure projects include private structures;

[16] (19) "Special allocation fund", the fund of a municipality or its commission which contains at least two separate segregated accounts for each redevelopment plan, maintained by the treasurer of the municipality or the treasurer of the commission into which payments in lieu of taxes are deposited in one account, and economic activity taxes and other revenues are deposited in the other account;

[17] (20) "Taxing districts", any political subdivision of this state having the power to levy taxes;

[18] (21) "Taxing districts' capital costs", those costs of taxing districts for capital improvements that are found by the municipal governing bodies to be necessary and to directly result from the redevelopment project; and

[19] (22) "Vacant land", any parcel or combination of parcels of real property not used for industrial, commercial, or residential buildings.

99.810. 1. Each redevelopment plan shall set forth in writing a general description of the program to be undertaken to accomplish the objectives and shall include, but need not be limited to, the estimated redevelopment project costs, the anticipated sources of funds to pay the costs, evidence of the commitments to finance the project costs, the anticipated type and term of the sources of funds to pay costs, the anticipated type and terms of the obligations to be issued, the most recent equalized assessed valuation of the property within the redevelopment area which is to be subjected to payments in lieu of taxes and economic activity taxes pursuant to section 99.845, an estimate as to the equalized assessed valuation after redevelopment, and the general land uses to apply in the redevelopment area. No redevelopment plan shall be adopted by a municipality without findings that:

(1) The redevelopment area on the whole is a blighted area, a conservation area, or an economic development area, and has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed without the adoption of tax increment financing. Such a finding shall include, but not be limited to, a study conducted by a party other than the proponent of a redevelopment plan, which includes a detailed description of the factors that qualify the redevelopment area or project pursuant to this subdivision and an affidavit, signed by the developer or developers and submitted with the redevelopment plan, attesting that the provisions of this subdivision have been met;

(2) The redevelopment plan conforms to the comprehensive plan for the development of the municipality as a whole;
The estimated dates, which shall not be more than twenty-three years from the adoption of the ordinance approving a redevelopment project within a redevelopment area, of completion of any redevelopment project and retirement of obligations incurred to finance redevelopment project costs have been stated, provided that no ordinance approving a redevelopment project shall be adopted later than ten years from the adoption of the ordinance approving the redevelopment plan under which such project is authorized and provided that no property for a redevelopment project shall be acquired by eminent domain later than five years from the adoption of the ordinance approving such redevelopment project;

(4) A plan has been developed for relocation assistance for businesses and residences;

(5) A cost-benefit analysis showing the economic impact of the plan on each taxing district which is at least partially within the boundaries of the redevelopment area. The analysis shall show the impact on the economy if the project is not built, and is built pursuant to the redevelopment plan under consideration. The cost-benefit analysis shall include a fiscal impact study on every affected political subdivision, and sufficient information from the developer for the commission established in section 99.820 to evaluate whether the project as proposed is financially feasible;

(6) A finding that the plan does not include the initial development or redevelopment of any gambling establishment, provided however, that this subdivision shall be applicable only to a redevelopment plan adopted for a redevelopment area designated by ordinance after December 23, 1997.

2. Tax increment allocation financing shall not be adopted under sections 99.800 to 99.865 in a retail area unless such financing is exclusively utilized to fund retail infrastructure projects or unless such area is a blighted area or conservation area. The provisions of this subsection shall not apply to any tax increment allocation financing project or plan approved before August 28, 2020, nor to any amendment to tax increment allocation financing projects and plans where such projects or plans were originally approved before August 28, 2020, provided that such an amendment does not add buildings of new construction in excess of twenty-five percent of the scope of the original redevelopment agreement.

3. By the last day of February each year, each commission shall report to the director of economic development the name, address, phone number and primary line of business of any business which relocates to the district. The director of the department of economic development shall compile and report the same to the governor, the speaker of the house and the president pro tempore of the senate on the last day of April each year.

99.821. Notwithstanding any provision of sections 99.800 to 99.865 to the contrary, redevelopment plans approved or amended after December 31, 2020, by a city not within
a county may provide for the deposit of up to ten percent of the tax increment financing revenues generated pursuant to section 99.845 into a strategic infrastructure for economic growth fund established by such city in lieu of deposit into the special allocation fund. Moneys deposited into the strategic infrastructure for economic growth fund pursuant to this section may be expended by the city establishing such fund for the purpose of funding capital investments in public infrastructure that the governing body of such city has determined to be in a census tract that is defined as a low-income community under 26 U.S.C. Section 45D(e) or is eligible to be designated as a qualified opportunity zone under 26 U.S.C. Section 1400Z-1.

99.843. Notwithstanding the provisions of sections 99.800 to 99.865 to the contrary, no new tax increment financing project shall be authorized in any greenfield area, as such term is defined in section 99.805[, that is located within a city not within a county or any county subject to the authority of the East-West Gateway Council of Governments. Municipalities not subject to the authority of the East-West Gateway Council of Governments may authorize tax increment finance projects in greenfield areas].

99.847. 1. Notwithstanding the provisions of sections 99.800 to 99.865 to the contrary, no new tax increment financing project shall be authorized in any area which is within an area designated as flood plain by the Federal Emergency Management Agency [and which is located in or partly within a county with a charter form of government with greater than two hundred fifty thousand inhabitants but fewer than three hundred thousand inhabitants, unless the redevelopment area actually abuts a river or a major waterway and is substantially surrounded by contiguous properties with residential, industrial, or commercial zoning classifications] unless such project is located in:

(1) A county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants;
(2) A county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants;
(3) A county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat;
(4) A home rule city with more than seventy-one thousand but fewer than seventy-nine thousand inhabitants;
(5) A home rule city with more than one hundred fifty-five thousand but fewer than two hundred thousand inhabitants;
(6) A port district created under the provisions of chapter 68, provided that such financing is exclusively utilized to fund a port infrastructure project that is approved by the port authority; or

(7) A levee district created pursuant to chapter 245 or a drainage district created pursuant to chapters 242 or 243 prior to August 28, 2020.

2. This subsection section shall not apply to tax increment financing projects or districts approved prior to [July 1, 2003,] June 30, 2021, and shall allow the aforementioned such tax increment financing projects to modify, amend or expand such projects including redevelopment project costs by not more than forty percent of such project original projected cost including redevelopment project costs as such projects including redevelopment project costs as such projects redevelopment projects including redevelopment project costs existed as of June 30, 2003, and shall allow the aforementioned tax increment financing district to modify, amend or expand such districts by not more than five percent as such districts existed as of June 30, 2003.

3. The provisions of subsections 1 and 2 of this section notwithstanding, no new tax increment financing project shall be authorized in any area which is within an area designated as flood plain by the Federal Emergency Management Agency and which is located in or partly within a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, unless the redevelopment area actually abuts a river or a major waterway and is substantially surrounded by contiguous properties with residential, industrial, or commercial zoning classifications.

99.848. 1. (1) Notwithstanding subsection 1 of section 99.845, any [district or county] ambulance district board operating under chapter 190, any fire protection district board operating under chapter 321, or any governing body operating a 911 center providing dispatch services under chapter 190 or chapter 321 imposing a property tax for the purposes of providing emergency services pursuant to chapter 190 or 321 shall be entitled to reimbursement from the special allocation fund in the amount of at least fifty percent but not more than one hundred percent of the district's or 911 center's tax increment. This section subsection shall not apply to tax increment financing projects or districts redevelopment areas approved prior to August 28, 2004.

(2) Beginning August 28, 2018, an ambulance district board operating under chapter 190, a fire protection district board operating under chapter 321, or the governing body of a county operating a 911 center providing emergency or dispatch services under chapter 190 or 321 imposing a property tax for the purpose of providing emergency services pursuant to chapter 190 or 321 shall annually set the reimbursement rate under this subsection [4 of this
section] prior to [the time the assessment is paid into the special allocation fund] November thirtieth preceding the calendar year for which the annual reimbursement is being set. If the redevelopment plan, area, or project is amended by ordinance or by other means after August 28, 2018, the ambulance or fire protection district board or the governing body of a county operating a 911 center providing emergency or dispatch services under chapter 190 or 321 shall have the right to recalculate the reimbursement rate under this [section] subdivision.

2. (1) Notwithstanding subsection 1 of section 99.845, any ambulance district board operating under chapter 190, any fire protection district operating under chapter 321, or any governing body operating a 911 center imposing an economic activities tax for the purposes of providing emergency services pursuant to chapter 190 or 321 shall be entitled to reimbursement from the special allocation fund in the amount of at least fifty percent but not more than one hundred percent of the district's or 911 center's tax increment. This subsection shall not apply to tax increment financing projects or redevelopment areas approved prior to August 28, 2020.

(2) Beginning August 28, 2020, any ambulance district board operating under chapter 190, any fire protection district operating under chapter 321, or any governing body operating a 911 center providing dispatch services under chapter 190 or chapter 321 shall annually set the reimbursement rate under this subsection prior to November thirtieth preceding the calendar year for which the annual reimbursement is being set. If the redevelopment plan, area, or project is amended by ordinance or by other means after August 28, 2020, the ambulance or fire protection district board or the governing body of a county operating a 911 center providing emergency or dispatch services under chapter 190 or 321 shall have the right to recalculate the reimbursement rate under this subdivision.

135.180. 1. As used in this section, the following terms mean:

(1) "Actual amount", the total amount of property taxes levied and imposed in a given calendar year under the laws of this state on an eligible taxpayer's home;

(2) "Eligible taxpayer", an individual who, for a given tax year, has an income tax liability under chapter 143 and who:

(a) Owns a home that such individual purchased directly from a qualified community land trust, under a contract that requires that, if such individual sells his or her home, the sale price be less than the assessed valuation of the home; and

(b) Has a total income for such tax year of no more than eighty percent of the Area Median Income, as such term is defined and updated by the United States Department of Housing and Urban Development;
(3) "Hypothetical amount", the total amount of property taxes that would be levied and imposed in a given calendar year under the laws of this state on an eligible taxpayer's home, if the assessed valuation of such home were equal to the base price paid for the home by the eligible taxpayer;

(4) "Base price", the actual amount paid for a home by a taxpayer, less any subsidies provided as credits at closing by a qualified community land trust; provided that, such amount shall be adjusted annually by the percent increase in inflation, to be calculated by using the Consumer Price Index for All Urban Consumers for the United States, as reported by the Bureau of Labor Statistics, or its successor index;

(5) "Qualified amount", the hypothetical amount subtracted from the actual amount;

(6) "Qualified community land trust", a nonprofit, community-based organization that provides homeownership opportunities to low-income households, in part, by selling houses to low-income individuals at affordable prices while maintaining ownership of the land on which such houses are built, to protect public and private investments in affordability;

(7) "Tax liability", for a given tax year, the state income tax due by a taxpayer under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265.

2. For all tax years beginning on or after January 1, 2021, a taxpayer shall be allowed to claim a tax credit against such taxpayer's tax liability in an amount up to such taxpayer's qualified amount; provided that, the amount of any tax credit claimed under this section shall not exceed seven hundred fifty dollars.

3. No tax credit issued under this section shall be refunded or carried forward to a subsequent tax year. No tax credit issued under this section shall be assigned, transferred, or sold.

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

5. Under section 23.253 of the Missouri sunset act:
(1) The provisions of this section shall automatically sunset six years after the effective date of this section unless reauthorized by an act of the general assembly;

(2) If such provisions are reauthorized, the provisions of this section shall automatically sunset twelve years after the effective date of the reauthorization of such provisions; and

(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the provisions of this section are sunset.

135.305. A Missouri wood energy producer shall be eligible for a tax credit on taxes otherwise due under chapter 143, except sections 143.191 to 143.261, as a production incentive to produce processed wood products in a qualified wood-producing facility using Missouri forest product residue. The tax credit to the wood energy producer shall be five dollars per ton of processed material. The credit may be claimed for a period of five years and is to be a tax credit against the tax otherwise due. No new tax credits, provided for under sections 135.300 to 135.311, shall be authorized after June 30, 2026. In no event shall the aggregate amount of all tax credits allowed under sections 135.300 to 135.311 exceed six million dollars in any given fiscal year. There shall be no tax credits authorized under sections 135.300 to 135.311 unless an appropriation is made for such tax credits.

135.325. Sections 135.325 to 135.339 shall be known and may be cited as the "[Special Needs] Adoption Tax Credit Act".

135.326. As used in sections 135.325 to 135.339, the following terms shall mean:

(1) "Business entity", person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state under the provisions of chapter 148, or an express company which pays an annual tax on its gross receipts in this state pursuant to chapter 153;

(2) "Handicap Disability", a mental, physical, or emotional impairment that substantially limits one or more major life activities, whether the impairment is congenital or acquired by accident, injury or disease, and where the impairment is verified by medical findings;

(3) "Nonrecurring adoption expenses", reasonable and necessary adoption fees, court costs, attorney fees, and other expenses which are directly related to the legal adoption of a [special needs] child and which are not incurred in violation of federal, state, or local law;
(4) "Special needs child", a child for whom it has been determined by the children's division, or by a child-placing agency licensed by the state, or by a court of competent jurisdiction to be a child:
   (a) That cannot or should not be returned to the home of his or her parents; and
   (b) Who has a specific factor or condition such as ethnic background, age, membership in a minority or sibling group, medical condition, or [handicap] disability because of which it is reasonable to conclude that such child cannot be easily placed with adoptive parents;
(5) "State tax liability", any liability incurred by a taxpayer under the provisions of chapter 143, chapter 147, chapter 148, and chapter 153, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions.

135.327. 1. Any person residing in this state who legally adopts a special needs child on or after January 1, 1988, and before January 1, 2000, shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each child adopted that may be applied to taxes due under chapter 143. Any business entity providing funds to an employee to enable that employee to legally adopt a special needs child shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each child adopted that may be applied to taxes due under such business entity's state tax liability, except that only one ten thousand dollar credit is available for each special needs child that is adopted.

2. Any person residing in this state who proceeds in good faith with the adoption of a special needs child on or after January 1, 2000, and before January 1, 2021, shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each child that may be applied to taxes due under chapter 143; provided, however, that beginning on March 29, 2013, the tax credits shall only be allocated for the adoption of special needs children who are residents or wards of residents of this state at the time the adoption is initiated. Any business entity providing funds to an employee to enable that employee to proceed in good faith with the adoption of a special needs child shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each child that may be applied to taxes due under such business entity's state tax liability, except that only one ten thousand dollar credit is available for each special needs child that is adopted.

3. Any person residing in this state who proceeds in good faith with the adoption of a child on or after January 1, 2021, regardless of whether such child is a special needs child, shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each child that may be applied to taxes due under chapter 143. The tax credit shall be allowed regardless of whether the child adopted is a resident or ward of a resident of this state at the time the adoption is initiated. Any business entity providing funds to an employee to enable that employee to proceed in good faith with the
adoption of a child shall be eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each child that may be applied to taxes due under such business entity's state tax liability; except that, only one credit, of up to ten thousand dollars, is available for each child that is adopted.

4. Individuals and business entities may claim a tax credit for their total nonrecurring adoption expenses in each year that the expenses are incurred. A claim for fifty percent of the credit shall be allowed when the child is placed in the home. A claim for the remaining fifty percent shall be allowed when the adoption is final. The total of these tax credits shall not exceed the maximum limit of ten thousand dollars per child. The cumulative amount of tax credits which may be claimed by taxpayers claiming the credit for nonrecurring adoption expenses in any one fiscal year prior to July 1, 2004, shall not exceed two million dollars. The cumulative amount of tax credits that may be claimed by taxpayers claiming the credit for nonrecurring adoption expenses shall not be more than two million dollars but may be increased by appropriation in any fiscal year beginning on or after July 1, 2004. For all fiscal years beginning on or after July 1, 2006, priority shall be given to applications to claim the adoption tax credit for special needs children who are residents or wards of residents of this state at the time the adoption is initiated and such applications shall be filed between July first and April fifteenth of each fiscal year.

5. Notwithstanding any provision of law to the contrary, any individual or business entity may assign, transfer or sell tax credits allowed in this section. Any sale of tax credits claimed pursuant to this section shall be at a discount rate of seventy-five percent or greater of the amount sold.

135.335. In the year of adoption and in any year thereafter in which the credit is carried forward pursuant to section 135.333, the credit shall be reduced by an amount equal to the state's cost of providing care, treatment, maintenance and services when:

1. The [special needs] child is placed, with no intent to return to the adoptive home, in foster care or residential treatment licensed or operated by the children's division, the division of youth services or the department of mental health; or

2. A juvenile court temporarily or finally relieves the adoptive parents of custody of the [special needs] child.

135.390. 1. As used in this section, the following terms mean:

1. "Eligible amount", for any taxpayer, the amount of such taxpayer's income tax liability in a given tax year under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, up to and including ten thousand dollars;

2. "Eligible taxpayer", a taxpayer who is a:

(a) Qualified provider of employment services to homeless persons;
(b) Qualified provider of employment to homeless persons; or
(c) Qualified provider of housing to homeless persons;
(3) "Homeless", the same meaning as assigned to that term under section 67.1062;
(4) "Qualified provider of employment services to homeless persons", a taxpayer
who has been certified as such under the provisions of subsection 4 of this section;
(5) "Qualified provider of employment to homeless persons", a taxpayer who has
been certified as such under the provisions of subsection 5 of this section;
(6) "Qualified provider of housing to homeless persons", a taxpayer who has been
certified as such under the provisions of subsection 6 of this section.
2. For all tax years beginning on or after January 1, 2021, an eligible taxpayer shall
be allowed to claim a tax credit against such taxpayer's income tax liability under chapter
143, excluding withholding tax imposed by sections 143.191 to 143.265, in such taxpayer's
eligible amount.
3. Subject to appropriations, the total amount of tax credits authorized under this
section shall not exceed one million dollars per fiscal year.
4. The division of workforce development within the department of higher
education and workforce development, or any other Missouri state agency, shall be
responsible for creating and publishing guidelines for determining who is a qualified
provider of employment services to homeless persons. The division shall create an
application for taxpayers to apply to be certified as qualified providers of employment
services to homeless persons. In order to receive such certification, a taxpayer shall, at a
minimum, demonstrate that such taxpayer provides services or training designed
specifically to help homeless persons find and secure meaningful employment
opportunities. Examples of taxpayers that may receive such a certification include, but are
not limited to, workforce development agencies and employment training agencies that
provide educational and job-seeking services tailored specifically for homeless persons.
Any certification granted under this subsection shall be valid for twelve months, for
purposes of applying to the department of revenue for the tax credit authorized under this
section.
5. The department of labor shall be responsible for creating and publishing
guidelines for determining who is a qualified provider of employment to homeless persons.
The department shall create an application for taxpayers to apply to be certified as
qualified providers of employment to homeless persons. In order to receive such
certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer provides
employment of at least twenty-eight hours per week, at a wage rate that meets or exceeds
the state minimum wage rate under section 290.502, to one or more homeless persons. Any
certification granted under this subsection shall be valid for twelve months, for purposes
of applying to the department of revenue for the tax credit authorized under this section.

6. The Missouri housing development commission shall be responsible for creating
and publishing guidelines for determining who is a qualified provider of housing for
homeless persons. The commission shall create an application for taxpayers to apply to be
certified as qualified providers of housing to homeless persons. In order to receive such
certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer leases, rents,
or provides free of charge adequate income-based residential housing to homeless persons.
Any certification granted under this subsection shall be valid for twelve months, for
purposes of applying to the department of revenue for the tax credit authorized under this
section.

7. The department of revenue shall design and publish an application for taxpayers
to receive the credit authorized in this section. The application shall require a taxpayer to
provide proof that such taxpayer has been certified or recertified, within one calendar year
of the date such application is received by the department of revenue, as a qualified
provider of employment services, employment, or housing to homeless persons, under
subsections 4 to 6 of this section. Applications shall be accepted and approved by the
department of revenue on a first-come, first-served basis. The department of revenue shall
issue certificates of eligibility to those taxpayers that submit applications that have been
approved.

8. The department of revenue, the department of higher education and workforce
development, the department of labor, the Missouri housing development commission, and
any other agency wherein workforce development lies may promulgate such rules or
regulations as are necessary to administer the provisions of this section. Any rule or
portion of a rule, as that term is defined in section 536.010, that is created under the
authority delegated in this section shall become effective only if it complies with and is
subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This
section and chapter 536 are nonseverable, and if any of the powers vested with the general
assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove
and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
authority and any rule proposed or adopted after August 28, 2020, shall be invalid and
void.

9. Under section 23.253 of the Missouri Sunset Act:
   (1) The program authorized under this section shall automatically sunset six years
   after the effective date of this section, unless reauthorized by an act of the general
   assembly;
(2) If such program is reauthorized, the program authorized under this section shall automatically sunset twelve years after the effective date of the reauthorization of this section; and

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

135.550. 1. As used in this section, the following terms shall mean:

(1) "Contribution", a donation of cash, stock, bonds or other marketable securities, or real property;
(2) "Shelter for victims of domestic violence", a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200 and which meets the requirements of section 455.220;
(3) "State tax liability", in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143;
(4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, including any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, or an insurance company paying an annual tax on its gross premium receipts in this state, or other financial institution paying taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions of chapter 148, or an express company which pays an annual tax on its gross receipts in this state pursuant to chapter 153, or an individual subject to the state income tax imposed by the provisions of chapter 143.

2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a shelter for victims of domestic violence.

3. The amount of any tax credit claimed under subsection 2, 9, or 10 of this section shall not exceed the amount of the taxpayer's state tax liability for the taxable year that the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand dollars per taxable year. However, any tax credit that cannot be claimed in the taxable year the contribution was made may be carried over to the next four succeeding taxable years until the full credit has been claimed.
4. Except for any excess credit which is carried over pursuant to subsection 3 of this section, a taxpayer shall not be allowed to claim a tax credit **under subsection 2 of this section** unless the total amount of such taxpayer's contribution or contributions to a shelter or shelters for victims of domestic violence in such taxpayer's taxable year has a value of at least one hundred dollars.

5. The director of the department of social services shall determine, at least annually, which facilities in this state may be classified as shelters for victims of domestic violence. The director of the department of social services may require of a facility seeking to be classified as a shelter for victims of domestic violence whatever information is reasonably necessary to make such a determination. The director of the department of social services shall classify a facility as a shelter for victims of domestic violence if such facility meets the definition set forth in subsection 1 of this section.

6. The director of the department of social services shall establish a procedure by which a taxpayer can determine if a facility has been classified as a shelter for victims of domestic violence, and by which such taxpayer can then contribute to such shelter for victims of domestic violence and claim [a] the tax credit **authorized under subsection 2 of this section**. Shelters for victims of domestic violence shall be permitted to decline a contribution from a taxpayer. The cumulative amount of tax credits **authorized under subsection 2 of this section** which may be claimed by all the taxpayers contributing to shelters for victims of domestic violence in any one fiscal year shall not exceed two million dollars.

7. The director of the department of social services shall establish a procedure by which, from the beginning of the fiscal year until some point in time later in the fiscal year to be determined by the director of the department of social services, the cumulative amount of tax credits **authorized under subsection 2 of this section** are equally apportioned among all facilities classified as shelters for victims of domestic violence. If a shelter for victims of domestic violence fails to use all, or some percentage to be determined by the director of the department of social services, of its apportioned tax credits during this predetermined period of time, the director of the department of social services may reappportion these unused tax credits to those shelters for victims of domestic violence that have used all, or some percentage to be determined by the director of the department of social services, of their apportioned tax credits during this predetermined period of time. The director of the department of social services may establish more than one period of time and reappportion more than once during each fiscal year. To the maximum extent possible, the director of the department of social services shall establish the procedure described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.
8. Except as otherwise provided, the provisions of this section shall become effective January 1, 2000, and shall apply to all tax years after December 31, 1999.

9. For all tax years beginning on or after January 1, 2021, in addition to all other tax credits authorized under this section, a taxpayer shall be allowed to claim a credit against the taxpayer's state tax liability in an amount equal to one thousand dollars if such taxpayer has converted abandoned property, as that term is defined under section 447.700, into an operational shelter for victims of domestic violence in the tax year for which the credit is sought.

10. For all tax years beginning on or after January 1, 2021, in addition to all other tax credits authorized under this section, a taxpayer shall be allowed to claim a credit against the taxpayer's state tax liability in an amount equal to five hundred dollars if the taxpayer has rented residential real estate to a victim of domestic violence, as that term is defined under section 455.010, in the tax year for which the credit is sought.

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

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

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

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

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

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

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

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

(6) "Domestic and social tax credits", the youth opportunities tax credit created pursuant to section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic violence created pursuant to section 135.550, the senior citizen or disabled person property tax credit created pursuant to sections 135.010 to 135.035, the [special needs] adoption tax credit created pursuant to sections 135.325 to 135.339, the champion for children tax credit created pursuant to section 135.341, the maternity home tax credit created pursuant to section 135.600, the surviving spouse tax credit created pursuant to section 135.090, the residential treatment agency tax credit created pursuant to section 135.1150, the pregnancy resource center tax credit created pursuant to section 135.630, the food pantry tax credit created pursuant to section 135.647, the health care access fund tax credit created pursuant to section 135.575, the residential dwelling access tax credit created pursuant to section 135.562, the developmental disability care provider tax credit created under section 135.1180, the shared care tax credit created pursuant to section 192.2015, and the diaper bank tax credit created pursuant to section 135.621;

(7) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections 135.400 to 135.429, the certified capital company tax credit created pursuant to sections 135.500 to 135.529, the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise creation tax credit created pursuant to sections 620.635 to 620.653, the research tax credit created pursuant to section 620.1039, the small business incubator tax credit created
pursuant to section 620.495, the guarantee fee tax credit created pursuant to section 135.766, and
the new generation cooperative tax credit created pursuant to sections 32.105 to 32.125;
(8) "Environmental tax credits", the charcoal producer tax credit created pursuant to
section 135.313, the wood energy tax credit created pursuant to sections 135.300 to 135.311, and
the alternative fuel stations tax credit created pursuant to section 135.710;
(9) "Financial and insurance tax credits", the bank franchise tax credit created pursuant
to section 148.030, the bank tax credit for S corporations created pursuant to section 143.471,
the exam fee tax credit created pursuant to section 148.400, the health insurance pool tax credit
created pursuant to section 376.975, the life and health insurance guaranty tax credit created
pursuant to section 376.745, the property and casualty guaranty tax credit created pursuant to
section 375.774, and the self-employed health insurance tax credit created pursuant to section
143.119;
(10) "Housing tax credits", the neighborhood preservation tax credit created pursuant to
sections 135.475 to 135.487, the low-income housing tax credit created pursuant to sections
135.350 to 135.363, and the affordable housing tax credit created pursuant to sections 32.105 to
32.125;
(11) "Recipient", the individual or entity who is the original applicant for and who
receives proceeds from a tax credit program directly from the administering agency, the person
or entity responsible for the reporting requirements established in section 135.805;
(12) "Redevelopment tax credits", the historic preservation tax credit created pursuant
to sections 253.545 to 253.559, the brownfield redevelopment program tax credit created
pursuant to sections 447.700 to 447.718, the community development corporations tax credit
created pursuant to sections 135.400 to 135.430, the infrastructure tax credit created pursuant to
subsection 6 of section 100.286, the bond guarantee tax credit created pursuant to section
100.297, the disabled access tax credit created pursuant to section 135.490, the new markets tax
credit created pursuant to section 135.680, and the distressed areas land assemblage tax credit
created pursuant to section 99.1205;
(13) "Training and educational tax credits", the Missouri works new jobs tax credit and
Missouri works retained jobs credit created pursuant to sections 620.800 to 620.809.

135.1300. 1. As used in this section, the following terms mean:
(1) "Eligible taxpayer", any taxpayer who, in a given tax year:
(a) Is employed as a teacher in a qualified school district; and
(b) Permanently resides within the boundaries of such qualified school district;
(2) "Qualified school district", any school district that is located in:
(a) Any city not within a county;
(b) Any home rule city with more than four hundred thousand inhabitants and located in more than one county;
(c) Any county with a charter form of government and with more than nine hundred fifty thousand inhabitants; or
(d) Any county with a charter form of government and with more than six hundred thousand but fewer than seven hundred thousand inhabitants.

2. For all tax years beginning on or after January 1, 2021, an eligible taxpayer shall be allowed to claim a refundable tax credit against the state income tax otherwise due by such taxpayer under chapter 143, excluding withholding tax under sections 143.191 to 143.265, in an amount equal to five hundred dollars.

3. The department of revenue shall design and publish an application for eligible taxpayers to receive the tax credit authorized in this section. The application shall require an applicant to submit proof that he or she meets the requirements found in the definition of an eligible taxpayer under subsection 1 of this section. The department of revenue shall issue certificates of eligibility to those applicants who have submitted applications that have been approved.

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

5. Under section 23.253 of the Missouri sunset act:

(1) The program authorized under this section shall automatically sunset on December thirty-first six years after the effective date of this section unless reauthorized by an act of the general assembly;
(2) If such program is reauthorized, the program authorized under this section shall automatically sunset on December thirty-first twelve years after the effective date of the reauthorization of this section;
(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset; and
(4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit properly issued before the program was sunset in a tax year after the program was sunset.

135.1620. 1. As used in this section, the following terms mean:

(1) "Eligible expenses", expenses incurred in the reestablishment of a full-service grocery store in the same location within a food desert where a formerly operational grocery store has been permanently closed;

(2) "Food desert", a census tract that has a poverty rate of at least twenty percent or a median family income of less than eighty percent of the statewide average and where at least five hundred people or thirty-three percent of the population are located at least a mile away from a full-service grocery store in urban areas or at least ten miles away in rural areas;

(3) "Full-service grocery store", a grocery store that provides a full complement of healthful fruits, vegetables, grains, meat, and dairy products along with household items. Fresh fruits and vegetables shall be available for sale in quantities that are substantially similar to industry standards for facilities of similar size;

(4) "Rural area", a town or community within the state that is not within a standard metropolitan statistical area and has a population of six thousand or fewer inhabitants as determined by the last preceding federal decennial census or any unincorporated area not within a standard metropolitan statistical area;

(5) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265;

(6) "Taxpayer", any individual, partnership, or corporation as described under section 143.441 or 143.471 that is subject to the tax imposed under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, or any charitable organization that is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143;

(7) "Urban area", an urban place as designated by the United States Census Bureau.

2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state income tax liability in an amount equal to fifty percent of the taxpayer's eligible expenses for reestablishing a full-service grocery store in the same location within a food desert where a formerly operational grocery store has been permanently closed, after initial expenses of:

(1) One million dollars if the full-service grocery store is established in a charter county, a county of the first classification, or a city not within a county; or
(2) Five hundred thousand dollars if the full-service grocery store is established in any other county.

3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability in the tax year for which the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of two million five hundred thousand dollars per tax year. However, any tax credit that cannot be claimed in the tax year the contribution was made may be carried over to the next three succeeding tax years until the full credit is claimed.

4. The total amount of tax credits that may be authorized under this section shall not exceed twenty-five million dollars in any calendar year.

5. Tax credits issued under the provisions of this section may be transferred, sold, or assigned.

6. If the taxpayer fails to fully operate the reestablished full-service grocery store at the same location for at least five consecutive years, such taxpayer shall immediately submit payment to the state general revenue fund in an amount equal to the full value of the tax credit received, less twenty percent of the full value received for each full year in which the grocery store was fully operational at the same location.

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

8. Under section 23.253 of the Missouri sunset act:

(1) The program authorized under this section shall automatically sunset on December thirty-first six years after the effective date of this section unless reauthorized by an act of the general assembly;

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

(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset; and
(4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit properly issued before the program was sunset in a tax year after the program was sunset.

137.021. 1. The assessor, in grading land which is devoted primarily to the raising and harvesting of crops, to the feeding, breeding and management of livestock, to dairying, or to any combination thereof, as defined in section 137.016, pursuant to the provisions of sections 137.017 to 137.021, shall in addition to the assessor’s personal knowledge, judgment and experience, consider soil surveys, decreases in land valuation due to natural disasters, level of flood protection, governmental regulations limiting the use of such land, the estate held in such land, and other relevant information. On or before December thirty-first of each odd-numbered year, the state tax commission shall promulgate by regulation and publish a value based on productive capability for each of the several grades of agricultural and horticultural land. If such rules are not disapproved by the general assembly in the manner set out below, they shall take effect on January first of the next odd-numbered year. Such values shall be based upon soil surveys, soil productivity indexes, production costs, crop yields, appropriate capitalization rates and any other pertinent factors, all of which may be provided by the college of agriculture of the University of Missouri, and shall be used by all county assessors in conjunction with their land grades in determining assessed values. Any regulation promulgated pursuant to this subsection shall be deemed to be beyond the scope and authority provided in this subsection if the general assembly, within the first sixty calendar days of the regular session immediately following the promulgation of such regulation, by concurrent resolution, shall disapprove the values contained in such regulation. If the general assembly so disapproves any regulation promulgated pursuant to this subsection, the state tax commission shall continue to use values set forth in the most recent preceding regulation promulgated pursuant to this subsection.

2. Any land which is used as an urban or community garden, as defined in section 137.016, shall be graded as grade #4, or its equivalent, under the rule promulgated by the state tax commission under subsection 1 of this section.

3. When land that is agricultural and horticultural property, as defined in section 137.016, and is being valued and assessed for general property tax purposes pursuant to the provisions of sections 137.017 to 137.021 becomes property other than agricultural and horticultural property, as defined in section 137.016, it shall be reassessed as of the following January first.

4. Separation or split-off of a part of the land which is being valued and assessed for general property tax purposes pursuant to the provisions of sections 137.017 to 137.021, either by conveyance or other action of the owner of the land, so that such land is no longer agricultural and horticultural property, as defined in section 137.016, shall subject the land so separated to reassessment as of the following January first. This shall not impair the right of the remaining...
land to continuance of valuation and assessment for general property tax purposes pursuant to
the provisions of sections 137.017 to 137.021.

5. The state tax commission shall not promulgate a rule increasing agricultural land
productive values more than two percent above the values in effect prior to the rule
promulgation or eight percent above the lowest value in effect in any of the ten years prior
to the rule promulgation.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
deputies in all counties of this state including the City of St. Louis shall annually make a list of
all real and tangible personal property taxable in the assessor's city, county, town or district.
Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor
shall annually assess all personal property at thirty-three and one-third percent of its true value
in money as of January first of each calendar year. The assessor shall annually assess all real
property, including any new construction and improvements to real property, and possessory
interests in real property at the percent of its true value in money set in subsection 5 of this
section. The true value in money of any possessory interest in real property in subclass (3),
where such real property is on or lies within the ultimate airport boundary as shown by a federal
airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139
certification and owned by a political subdivision, shall be the otherwise applicable true value
in money of any such possessory interest in real property, less the total dollar amount of costs
paid by a party, other than the political subdivision, towards any new construction or
improvements on such real property completed after January 1, 2008, and which are included in
the above-mentioned possessory interest, regardless of the year in which such costs were incurred
or whether such costs were considered in any prior year. The assessor shall annually assess all
real property in the following manner: new assessed values shall be determined as of January
first of each odd-numbered year and shall be entered in the assessor's books; those same assessed
values shall apply in the following even-numbered year, except for new construction and
property improvements which shall be valued as though they had been completed as of January
first of the preceding odd-numbered year. The assessor may call at the office, place of doing
business, or residence of each person required by this chapter to list property, and require the
person to make a correct statement of all taxable tangible personal property owned by the person
or under his or her care, charge or management, taxable in the county. On or before January first
of each even-numbered year, the assessor shall prepare and submit a two-year assessment
maintenance plan to the county governing body and the state tax commission for their respective
approval or modification. The county governing body shall approve and forward such plan or
its alternative to the plan to the state tax commission by February first. If the county governing
body fails to forward the plan or its alternative to the plan to the state tax commission by
February first, the assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section 137.750, the county or the assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. [In the event a valuation of subclass (1) real property within any county of the first classification, within any county with a charter form of government, or within a city not within a county, [is made by a computer, computer-assisted method or a computer program,] the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. [In any such county, unless the assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program.] Such evidence shall include, but shall not be limited to, the following:

(1) The findings of the assessor based on an appraisal of the property by generally accepted appraisal techniques; and
(2) The purchase prices from sales of at least three comparable properties and the address or location thereof. As used in this subdivision, the word "comparable" means that:
   (a) Such sale was closed at a date relevant to the property valuation; and
   (b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics.

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

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

(1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;
(2) Livestock, twelve percent;
(3) Farm machinery, twelve percent;
(4) Motor vehicles which are eligible for registration as and are registered as historic motor vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are home built from a kit, five percent;

(5) Poultry, twelve percent; and

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

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

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

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

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

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

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

6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. For purposes of this section, a manufactured home located in a manufactured home rental park, rental
community or on real estate not owned by the manufactured home owner shall be considered personal property. For purposes of this section, a manufactured home located on real estate owned by the manufactured home owner may be considered real property.

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

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

9. The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a vehicle's model year, the assessor may use a value other than average without performing a physical inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.

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

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

12. A physical inspection, as required by subsection 10 of this section, shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land
and any buildings and improvements to which the inspector has or may reasonably and lawfully
gain external access, and shall include an observation and review of the interior of any buildings
or improvements on the property upon the timely request of the owner pursuant to subsection 11
of this section. Mere observation of the property via a drive-by inspection or the like shall not
be considered sufficient to constitute a physical inspection as required by this section.

13. The provisions of subsections 11 and 12 of this section shall [only] apply in [any
county with a charter form of government with more than one million inhabitants] all counties
of this state including the City of St. Louis.

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

15. Any county or city not within a county in this state may, by an affirmative vote of
the governing body of such county, opt out of the provisions of this section and sections 137.073,
138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
second regular session and section 137.073 as modified by house committee substitute for senate
substitute for senate committee substitute for senate bill no. 960, ninety-second general
assembly, second regular session, for the next year of the general reassessment, prior to January
first of any year. No county or city not within a county shall exercise this opt-out provision after
implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as
enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and
section 137.073 as modified by house committee substitute for senate substitute for senate
committee substitute for senate bill no. 960, ninety-second general assembly, second regular
session, in a year of general reassessment. For the purposes of applying the provisions of this
subsection, a political subdivision contained within two or more counties where at least one of
such counties has opted out and at least one of such counties has not opted out shall calculate a
single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general
assembly, second regular session. A governing body of a city not within a county or a county
that has opted out under the provisions of this subsection may choose to implement the
provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill
no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as
modified by house committee substitute for senate substitute for senate committee substitute for
senate bill no. 960, ninety-second general assembly, second regular session, for the next year of
general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

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

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

18. Notwithstanding any provision of this section or any other provision of law to the contrary, the assessed value of any property in subclass (1) of class 1 shall not increase for the duration of time under which such property is located in a legally defined subdivision immediately adjacent to any subdivision that receives tax abatement under the laws of this state. The state tax commission shall provide guidance to assessors in administering the provisions of this section.

19. Notwithstanding any provision of this section or any other provision of law to the contrary, the assessed valuation of any real property shall not be increased by more than ten percent from the most recent previously assessed valuation, unless the increase is due to new construction or improvements.

137.385. Any person aggrieved by the assessment of his property may appeal to the county board of equalization. An appeal shall be in writing and the forms to be used for this purpose shall be furnished by the county clerk. Such appeal shall be lodged with the county clerk as secretary of the board of equalization before the [third] second Monday in [June] July; provided, that the board may in its discretion extend the time for filing such appeals.
138.060. 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the assessor, and shall correct and adjust the assessment accordingly. There shall be no presumption that the assessor's valuation is correct. In any county with a charter form of government [with a population greater than two hundred eighty thousand inhabitants but less than two hundred eighty-five thousand inhabitants], and in any county of the first classification [with a charter form of government with greater than one million inhabitants], and in any city not within a county, the assessor shall have the burden to prove that the assessor's valuation does not exceed the true market value of the subject property. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section 137.115, the assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section 137.115. In such county or city, in the event the assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section 137.115, the property owner shall prevail on the appeal as a matter of law. At any hearing before the state tax commission or a court of competent jurisdiction of an appeal of assessment from a first class county, charter county, or a city not within a county, the assessor shall not advocate nor present evidence advocating a valuation higher than that value finally determined by the assessor or the value determined by the board of equalization, whichever is higher, for that assessment period.

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

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

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

   1) The amount of any federal income tax refund received for a prior year which resulted in a Missouri income tax benefit. The amount added pursuant to this subdivision shall not include any amount of a federal income tax refund attributable to a tax credit reducing a taxpayer's federal tax liability pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Pub. L. 116-136, for the tax year beginning on or after January 1, 2020, and ending on or before December 31, 2020, and deducted from Missouri adjusted gross income under section 143.171;
(2) Interest on certain governmental obligations excluded from federal gross income by 26 U.S.C. Section 103 of the Internal Revenue Code, as amended. The previous sentence shall not apply to interest on obligations of the state of Missouri or any of its political subdivisions or authorities and shall not apply to the interest described in subdivision (1) of subsection 3 of this section. The amount added pursuant to this subdivision shall be reduced by the amounts applicable to such interest that would have been deductible in computing the taxable income of the taxpayer except only for the application of 26 U.S.C. Section 265 of the Internal Revenue Code, as amended. The reduction shall only be made if it is at least five hundred dollars;

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

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

(5) For nonresident individuals in all taxable years ending on or after December 31, 2006, the amount of any property taxes paid to another state or a political subdivision of another state for which a deduction was allowed on such nonresident's federal return in the taxable year unless such state, political subdivision of a state, or the District of Columbia allows a subtraction from income for property taxes paid to this state for purposes of calculating income for the income tax for such state, political subdivision of a state, or the District of Columbia;

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

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

1. Interest received on deposits held at a federal reserve bank or interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission or instrumentality of the United States to the extent exempt from Missouri income taxes pursuant to the laws of the United States. The amount subtracted pursuant to this subdivision shall be reduced by any interest on indebtedness incurred to carry the described obligations or securities and by any expenses incurred in the production of interest or dividend income described in this subdivision. The reduction in the previous sentence shall only apply to the extent that such expenses including amortizable bond premiums are deducted in determining the taxpayer's federal adjusted gross income or included in the taxpayer's Missouri itemized deduction. The reduction shall only be made if the expenses total at least five hundred dollars;

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

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

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

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

6. The portion of capital gain specified in section 135.357 that would otherwise be included in federal adjusted gross income;

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

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

(9) For all tax years ending on or after July 1, 2002, with respect to qualified property that is sold or otherwise disposed of during a taxable year by a taxpayer and for which an additional modification was made under subdivision (3) of subsection 2 of this section, the amount by which additional modification made under subdivision (3) of subsection 2 of this section on qualified property has not been recovered through the additional subtractions provided in subdivision (7) of this subsection;

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

(a) Livestock Forage Disaster Program;
(b) Livestock Indemnity Program;
(c) Emergency Assistance for Livestock, Honeybees, and Farm-Raised Fish;
(d) Emergency Conservation Program;
(e) Noninsured Crop Disaster Assistance Program;
(f) Pasture, Rangeland, Forage Pilot Insurance Program;
(g) Annual Forage Pilot Program;
(h) Livestock Risk Protection Insurance Plan; and
(i) Livestock Gross Margin Insurance Plan; and

(11) For all tax years beginning on or after January 1, 2018, any interest expense paid or accrued in the current taxable year, but not deducted as a result of the limitation imposed under 26 U.S.C. Section 163(j), as amended. For the purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under 26 U.S.C. Section 163, as amended, if the limitation under 26 U.S.C. Section 163(j), as amended, did not exist.
4. There shall be added to or subtracted from the taxpayer's federal adjusted gross income the taxpayer's share of the Missouri fiduciary adjustment provided in section 143.351.

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

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

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

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

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

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

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

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

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

143.171. 1. For all tax years beginning on or after January 1, 1994, and ending on or
before December 31, 2018, an individual taxpayer shall be allowed a deduction for his or her
federal income tax liability under Chapter 1 of the Internal Revenue Code for the same taxable
year for which the Missouri return is being filed, not to exceed five thousand dollars on a single
taxpayer's return or ten thousand dollars on a combined return, after reduction for all credits
thereon, except the credit for payments of federal estimated tax, the credit for the overpayment
of any federal tax, and the credits allowed by the Internal Revenue Code by 26 U.S.C. Section

2. (1) Notwithstanding any other provision of law to the contrary, for all tax years
beginning on or after January 1, 2019, an individual taxpayer shall be allowed a deduction equal
to a percentage of his or her federal income tax liability under Chapter 1 of the Internal Revenue
Code for the same taxable year for which the Missouri return is being filed, not to exceed five
thousand dollars on a single taxpayer's return or ten thousand dollars on a combined return, after
reduction for all credits thereon, except the credit for payments of federal estimated tax, the
credit for the overpayment of any federal tax, and the credits allowed by the Internal Revenue
percentage is determined according to the following table:

<table>
<thead>
<tr>
<th>If the Missouri gross income on the return is:</th>
<th>The deduction percentage is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25,000 or less</td>
<td>35 percent</td>
</tr>
<tr>
<td>From $25,001 to $50,000</td>
<td>25 percent</td>
</tr>
<tr>
<td>From $50,001 to $100,000</td>
<td>15 percent</td>
</tr>
<tr>
<td>From $100,001 to $125,000</td>
<td>5 percent</td>
</tr>
<tr>
<td>$125,001 or more</td>
<td>0 percent</td>
</tr>
</tbody>
</table>

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

3. For all tax years beginning on or after September 1, 1993, a corporate taxpayer shall
be allowed a deduction for fifty percent of its federal income tax liability under Chapter 1 of the
Internal Revenue Code for the same taxable year for which the Missouri return is being filed
after reduction for all credits thereon, except the credit for payments of federal estimated tax, the
credit for the overpayment of any federal tax, and the credits allowed by the Internal Revenue

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

143.1300. 1. As used in this section, the following terms mean:

(1) "Charitable contribution", the same meaning as given to such term under 26
U.S.C. Section 170;

(2) "Deduction", an amount subtracted from a taxpayer's Missouri adjusted gross
income to determine the taxpayer's Missouri taxable income for a given tax year;

(3) "Qualified amount", the total dollar amount of charitable contributions made
by a taxpayer in a given tax year, less five hundred dollars. For purposes of determining
a taxpayer's qualified amount, non-monetary contributions of property shall be valued
according to the fair market value of such contributions at the time of such contributions
were made;

(4) "Qualified taxpayer", any individual who is subject to the state income tax
imposed under this chapter for a given tax year, excluding withholding tax imposed under
sections 143.191 to 143.265, and who has filed, for the same tax year, a federal income tax
return on which such individual claimed the standard deduction described under 26 U.S.C.
Section 63.

2. In addition to all other deductions provided for under this chapter, for all tax
years beginning on or after January 1, 2021, a qualified taxpayer shall be allowed to claim
a deduction in an amount up to or equal to his or her qualified amount; provided that, the
amount of any such deduction shall not exceed fifty percent of the amount of the qualified
taxpayer's federal adjusted gross income, as reported on the qualified taxpayer's federal
income tax return for the same tax year.

3. A qualified taxpayer claiming the deduction authorized under this section shall
retain records sufficient to verify the amounts of any charitable contributions used to
calculate his or her qualified amount. The department of revenue shall promulgate rules
and regulations relating to this subsection including, but not limited to, rules describing when a qualified taxpayer may be required to provide copies of such records to the department.

4. Notwithstanding any provision of this section or any other provision of law to the contrary, no taxpayer shall be permitted to claim the deduction authorized under this section in any tax year in which the taxpayer claims a tax credit for which the taxpayer's eligibility is based, in whole or in part, on a charitable contribution made by the taxpayer.

5. The department of revenue shall promulgate all rules and regulations necessary for the administration of the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly under chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2020, shall be invalid and void.

6. Under section 23.253 of the Missouri sunset act:

   (1) The provisions of this section shall automatically sunset six years after the effective date of this section unless reauthorized by an act of the general assembly; and

   (2) If the provisions of this section are reauthorized, such provisions shall automatically sunset twelve years after the effective date of their reauthorization; and

   (3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the provisions of this section are sunset.

144.016. Beginning October 1, 2020, the tax levied and imposed under chapter 144 on all retail sales of feminine hygiene products shall be levied at a rate that shall not exceed the sales tax levied on the retail sale of food. For purposes of this section, the term "feminine hygiene products" means tampons, pads, liners, and cups.

160.415. 1. For the purposes of calculation and distribution of state school aid under section 163.031, pupils enrolled in a charter school shall be included in the pupil enrollment of the school district within which each pupil resides. Each charter school shall report the [names, addresses, and] eligibility for free and reduced price lunch, special education, or limited English proficiency status, as well as eligibility for categorical aid, of pupils resident in a school district who are enrolled in the charter school to the school district in which those pupils reside. The charter school shall report the average daily attendance data, free and reduced price lunch count, special education pupil count, and limited English proficiency pupil count to the state department of elementary and secondary education. Each charter school shall promptly notify the state
department of elementary and secondary education and the pupil's school district when a student discontinues enrollment at a charter school.

2. This subsection shall apply to all school years ending on or before June 30, 2021. Except as provided in subsections 3 and 4 of this section, the aid payments for charter schools shall be as described in this subsection.

(1) A school district having one or more resident pupils attending a charter school shall pay to the charter school an annual amount equal to the product of the charter school's weighted average daily attendance and the state adequacy target, multiplied by the dollar value modifier for the district, plus local tax revenues per weighted average daily attendance from the incidental and teachers' funds in excess of the performance levy as defined in section 163.011 plus all other state aid attributable to such pupils.

(2) The district of residence of a pupil attending a charter school shall also pay to the charter school any other federal or state aid that the district receives on account of such pupil.

(3) If the department overpays or underpays the amount due to the charter school, such overpayment or underpayment shall be repaid by the public charter school or credited to the public charter school in twelve equal payments in the next fiscal year.

(4) The amounts provided pursuant to this subsection shall be prorated for partial year enrollment for a pupil.

(5) A school district shall pay the amounts due pursuant to this subsection as the disbursement agent and no later than twenty days following the receipt of any such funds. The department of elementary and secondary education shall pay the amounts due when it acts as the disbursement agent within five days of the required due date.

3. This subsection shall apply to all school years ending on or before June 30, 2021. A workplace charter school shall receive payment for each eligible pupil as provided under subsection 2 of this section, except that if the student is not a resident of the district and is participating in a voluntary interdistrict transfer program, the payment for such pupils shall be the same as provided under section 162.1060.

4. This subsection shall apply to all school years ending on or before June 30, 2021. A charter school that has declared itself as a local educational agency shall receive from the department of elementary and secondary education an annual amount equal to the product of the charter school's weighted average daily attendance and the state adequacy target, multiplied by the dollar value modifier for the district, plus local tax revenues per weighted average daily attendance from the incidental and teachers' funds in excess of the performance levy as defined in section 163.011 plus all other state aid attributable to such pupils. If a charter school declares itself as a local educational agency, the department of elementary and secondary education shall,
upon notice of the declaration, reduce the payment made to the school district by the amount
specified in this subsection and pay directly to the charter school the annual amount reduced
from the school district's payment.

5. **This subsection shall apply to all school years ending on or before June 30, 2021.**

If a school district fails to make timely payments of any amount for which it is the disbursal
agent, the state department of elementary and secondary education shall authorize payment to
the charter school of the amount due pursuant to subsection 2 of this section and shall deduct the
same amount from the next state school aid apportionment to the owing school district. If a
charter school is paid more or less than the amounts due pursuant to this section, the amount of
overpayment or underpayment shall be adjusted equally in the next twelve payments by the
school district or the department of elementary and secondary education, as appropriate. Any
dispute between the school district and a charter school as to the amount owing to the charter
school shall be resolved by the department of elementary and secondary education, and the
department's decision shall be the final administrative action for the purposes of review pursuant
to chapter 536. During the period of dispute, the department of elementary and secondary
education shall make every administrative and statutory effort to allow the continued education
of children in their current public charter school setting.

6. The charter school and a local school board may agree by contract for services to be
provided by the school district to the charter school. The charter school may contract with any
other entity for services. Such services may include but are not limited to food service, custodial
service, maintenance, management assistance, curriculum assistance, media services and libraries
and shall be subject to negotiation between the charter school and the local school board or other
entity. Documented actual costs of such services shall be paid for by the charter school.

7. In the case of a proposed charter school that intends to contract with an education
service provider for substantial educational services or management services, the request for
proposals shall additionally require the charter school applicant to:

   (1) Provide evidence of the education service provider's success in serving student
       populations similar to the targeted population, including demonstrated academic achievement
       as well as successful management of nonacademic school functions, if applicable;

   (2) Provide a term sheet setting forth the proposed duration of the service contract; roles
       and responsibilities of the governing board, the school staff, and the service provider; scope of
       services and resources to be provided by the service provider; performance evaluation measures
       and time lines; compensation structure, including clear identification of all fees to be paid to the
       service provider; methods of contract oversight and enforcement; investment disclosure; and
       conditions for renewal and termination of the contract;
(3) Disclose any known conflicts of interest between the school governing board and proposed service provider or any affiliated business entities;

(4) Disclose and explain any termination or nonrenewal of contracts for equivalent services for any other charter school in the United States within the past five years;

(5) Ensure that the legal counsel for the charter school shall report directly to the charter school's governing board; and

(6) Provide a process to ensure that the expenditures that the education service provider intends to bill to the charter school shall receive prior approval of the governing board or its designee.

8. A charter school may enter into contracts with community partnerships and state agencies acting in collaboration with such partnerships that provide services to children and their families linked to the school.

9. A charter school shall be eligible for transportation state aid pursuant to section 163.161 and shall be free to contract with the local district, or any other entity, for the provision of transportation to the students of the charter school.

10. (1) The proportionate share of state and federal resources generated by students with disabilities or staff serving them shall be paid in full to charter schools enrolling those students by their school district where such enrollment is through a contract for services described in this section. The proportionate share of money generated under other federal or state categorical aid programs shall be directed to charter schools serving such students eligible for that aid.

(2) A charter school shall provide the special services provided pursuant to section 162.705 and may provide the special services pursuant to a contract with a school district or any provider of such services.

11. A charter school [may] shall not charge tuition or impose fees that a school district is prohibited from charging or imposing, except that a charter school may receive tuition payments from districts in the same or an adjoining county for nonresident students who transfer to an approved charter school, as defined in section 167.895, from an unaccredited district.

12. A charter school is authorized to incur debt in anticipation of receipt of funds. A charter school may also borrow to finance facilities and other capital items. A school district may incur bonded indebtedness or take other measures to provide for physical facilities and other capital items for charter schools that it sponsors or contracts with. Except as otherwise specifically provided in sections 160.400 to 160.425, upon the dissolution of a charter school, any liabilities of the corporation will be satisfied through the procedures of chapter 355. A charter school shall satisfy all its financial obligations within twelve months of notice from the sponsor of the charter school's closure under subsection 8 of section 160.405. After satisfaction of all its financial obligations, a charter school shall return any remaining state and federal funds
to the department of elementary and secondary education for disposition as stated in subdivision (17) of subsection 1 of section 160.405. The department of elementary and secondary education may withhold funding at a level the department determines to be adequate during a school's last year of operation until the department determines that school records, liabilities, and reporting requirements, including a full audit, are satisfied.

13. Charter schools shall not have the power to acquire property by eminent domain.

14. The governing board of a charter school is authorized to accept grants, gifts or donations of any kind and to expend or use such grants, gifts or donations. A grant, gift or donation shall not be accepted by the governing board if it is subject to any condition contrary to law applicable to the charter school or other public schools, or contrary to the terms of the charter.

15. (1) As used in this section, the following terms mean:

(a) "Department", the department of elementary and secondary education;

(b) "Local aid", all local and county revenue received by the school district and charter schools within the school district.

a. The term "local aid" includes, but is not limited to, the following:

(i) Property taxes and delinquent taxes;

(ii) Merchants' and manufacturers' tax revenues;

(iii) Financial institutions' tax revenues;

(iv) City sales tax revenue, including city sales tax collected in any city not within a county;

(v) Payments in lieu of taxes;

(vi) Revenues from state-assessed railroad and utilities tax; and

(vii) Any future aid.

b. The term "local aid" shall not be construed to include charitable contributions, gifts, and grants made to school districts and charter schools; interest earnings of school districts and charter schools; student fees paid to school districts and charter schools; debt service authorized by a public vote for the purpose of making payments on a bond issuance of a school district; Proposition C revenues received for school purposes from the school district trust fund under section 163.087; or any other funding solely intended for a particular school district or charter school and their respective employees, schools, foundations, or organizations.

(2) Each charter school and each school district responsible for distributing local aid to charter schools under this subsection shall include as part of their annual independent audit an audit of pupil residency, enrollment, and attendance in order to verify pupil residency in the school district or local education agency.
(3) A school district having one or more resident pupils attending a charter school shall pay to the charter school an annual amount equal to the product of the charter school's weighted average daily attendance and the state adequacy target, multiplied by the dollar value modifier for the district, less the charter school's share of local effort as defined in section 163.011 plus all other state aid attributable to such pupils plus local aid received by the school district divided by the total weighted average daily attendance of the school district and all charter schools within the school district.

(4) A charter school that has declared itself as a local educational agency shall receive all state aid calculated under this subsection from the department and all local aid calculated under this subsection from the school district. A charter school shall receive an annual amount equal to the product of the charter school's weighted average daily attendance and the state adequacy target, multiplied by the dollar value modifier for the district, less the charter school's share of local effort as defined in section 163.011 plus all other state aid attributable to such pupils plus local aid received by the school district divided by the total weighted average daily attendance of the school district and all charter schools within the school district.

(5) Each month the school district shall calculate the amount of local aid received by the school district that is owed to the charter school by the school district under this subsection. The school district shall pay to the charter school the amount of local aid owed to the charter school, as calculated by the school district using the previous month's weighted average daily attendance of the charter school. If any payment of local aid is due, the school district shall make monthly payments on the twenty-first day of each month or upon the closest business day beginning in July of each year.

(a) If the school district fails to make timely payment the department shall impose any penalty the department deems appropriate.

(b) The school district shall, as part of its annual audit as required by section 165.111, include a report converting the local aid received from an accrual basis to a cash basis. Such report shall be made publicly available on its district website in a searchable format or as a downloadable and searchable document.

(6) The department shall conduct an annual review of any payments made in the previous fiscal year under subdivision (5) of this subsection to determine if there has been any underpayment or overpayment. The annual review, to be conducted in January of each year, shall include a calculation of the amount of local aid owed to charter schools using the first preceding year's annual audit required by section 165.111. The school district shall pay to the charter school the amount of local aid owed to the charter school as calculated by the department. In the event of an underpayment, the school district shall
remit the underpayment amount to the charter school. In the event of an overpayment, the charter school shall remit the overpayment amount to the school district.

(a) If the school district fails to remit any underpayment amount to the school district within thirty days of notification of the underpayment amount, the department shall impose any penalty the department deems appropriate.

(b) If the charter school fails to remit any overpayment amount to the school district within thirty days of notification of the overpayment amount, the department shall impose any penalty the department deems appropriate.

(7) If a prior year correction of the amount of local aid is necessary, the school district shall recalculate the amount owed to a charter school and either remit any underpayment amount to the charter school or provide a bill to the charter school for any overpayment amount. Any underpayment or overpayment amount shall be remitted under the schedules in paragraphs (a) and (b) of subdivision (6) of this subsection.

(8) This subsection shall become effective on July 1, 2021.

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

163.011. As used in this chapter unless the context requires otherwise:

(1) "Adjusted operating levy", the sum of tax rates for the current year for teachers' and incidental funds for a school district as reported to the proper officer of each county pursuant to section 164.011;

(2) "Average daily attendance", the quotient or the sum of the quotients obtained by dividing the total number of hours attended in a term by resident pupils between the ages of five and twenty-one by the actual number of hours school was in session in that term. To the average daily attendance of the following school term shall be added the full-time equivalent average daily attendance of summer school students. "Full-time equivalent average daily attendance of summer school students" shall be computed by dividing the total number of hours, except for physical education hours that do not count as credit toward graduation for students in grades nine, ten, eleven, and twelve, attended by all summer school pupils by the number of hours required in section 160.011 in the school term. For purposes of determining average daily
attendance under this subdivision, the term "resident pupil" shall include all children between
the ages of five and twenty-one who are residents of the school district and who are attending
kindergarten through grade twelve in such district. If a child is attending school in a district
other than the district of residence and the child's parent is teaching in the school district or is a
regular employee of the school district which the child is attending, then such child shall be
considered a resident pupil of the school district which the child is attending for such period of
time when the district of residence is not otherwise liable for tuition. Average daily attendance
for students below the age of five years for which a school district may receive state aid based
on such attendance shall be computed as regular school term attendance unless otherwise
provided by law;

(3) "Current operating expenditures":

(a) For the fiscal year 2007 calculation, "current operating expenditures" shall be
calculated using data from fiscal year 2004 and shall be calculated as all expenditures for
instruction and support services except capital outlay and debt service expenditures minus the
revenue from federal categorical sources; food service; student activities; categorical payments
for transportation costs pursuant to section 163.161; state reimbursements for early childhood
special education; the career ladder entitlement for the district, as provided for in sections
168.500 to 168.515; the vocational education entitlement for the district, as provided for in
section 167.332; and payments from other districts;

(b) In every fiscal year subsequent to fiscal year 2007, current operating expenditures
shall be the amount in paragraph (a) of this subdivision plus any increases in state funding
pursuant to sections 163.031 and 163.043 subsequent to fiscal year 2005, not to exceed five
percent, per recalculation, of the state revenue received by a district in the 2004-05 school year
from the foundation formula, line 14, gifted, remedial reading, exceptional pupil aid, fair share,
and free textbook payments for any district from the first preceding calculation of the state
adequacy target;

(4) "District's tax rate ceiling", the highest tax rate ceiling in effect subsequent to the
1980 tax year or any subsequent year. Such tax rate ceiling shall not contain any tax levy for
debt service;

(5) "Dollar-value modifier", an index of the relative purchasing power of a dollar,
calculated as one plus fifteen percent of the difference of the regional wage ratio minus one,
provided that the dollar value modifier shall not be applied at a rate less than 1.0. As used in
this subdivision, the following terms mean:

(a) "County wage per job", the total county wage and salary disbursements divided by
the total county wage and salary employment for each county and the City of St. Louis as
reported by the Bureau of Economic Analysis of the United States Department of Commerce for the fourth year preceding the payment year;

(b) "Regional wage per job":

a. The total Missouri wage and salary disbursements of the metropolitan area as defined by the Office of Management and Budget divided by the total Missouri metropolitan wage and salary employment for the metropolitan area for the county signified in the school district number or the City of St. Louis, as reported by the Bureau of Economic Analysis of the United States Department of Commerce for the fourth year preceding the payment year and recalculated upon every decennial census to incorporate counties that are newly added to the description of metropolitan areas; or if no such metropolitan area is established, then:

b. The total Missouri wage and salary disbursements of the micropolitan area as defined by the Office of Management and Budget divided by the total Missouri micropolitan wage and salary employment for the micropolitan area for the county signified in the school district number, as reported by the Bureau of Economic Analysis of the United States Department of Commerce for the fourth year preceding the payment year, if a micropolitan area for such county has been established and recalculated upon every decennial census to incorporate counties that are newly added to the description of micropolitan areas; or

c. If a county is not part of a metropolitan or micropolitan area as established by the Office of Management and Budget, then the county wage per job, as defined in paragraph (a) of this subdivision, shall be used for the school district, as signified by the school district number;

(c) "Regional wage ratio", the ratio of the regional wage per job divided by the state median wage per job;

(d) "State median wage per job", the fifty-eighth highest county wage per job;

6) "Free and reduced price lunch pupil count", for school districts not eligible for and those that do not choose the USDA Community Eligibility Option, the number of pupils eligible for free and reduced price lunch on the last Wednesday in January for the preceding school year who were enrolled as students of the district, as approved by the department in accordance with applicable federal regulations. For eligible school districts that choose the USDA Community Eligibility Option, the free and reduced price lunch pupil count shall be the percentage of free and reduced price lunch students calculated as eligible on the last Wednesday in January of the most recent school year that included household applications to determine free and reduced price lunch count multiplied by the district's average daily attendance figure;

(7) "Free and reduced price lunch threshold" shall be calculated by dividing the total free and reduced price lunch pupil count of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when
such districts are rank-ordered based on their current operating expenditures per average daily attendance, by the total average daily attendance of all included performance districts;

(8) "Limited English proficiency pupil count", the number in the preceding school year of pupils aged three through twenty-one enrolled or preparing to enroll in an elementary school or secondary school who were not born in the United States or whose native language is a language other than English or are Native American or Alaskan native, or a native resident of the outlying areas, and come from an environment where a language other than English has had a significant impact on such individuals' level of English language proficiency, or are migratory, whose native language is a language other than English, and who come from an environment where a language other than English is dominant; and have difficulties in speaking, reading, writing, or understanding the English language sufficient to deny such individuals the ability to meet the state's proficient level of achievement on state assessments described in Public Law 107-10, the ability to achieve successfully in classrooms where the language of instruction is English, or the opportunity to participate fully in society;

(9) "Limited English proficiency threshold" shall be calculated by dividing the total limited English proficiency pupil count of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, by the total average daily attendance of all included performance districts;

(10) "Local effort":

(a) For the fiscal year 2007 calculation, "local effort" shall be computed as the equalized assessed valuation of the property of a school district in calendar year 2004 divided by one hundred and multiplied by the performance levy less the percentage retained by the county assessor and collector plus one hundred percent of the amount received in fiscal year 2005 for school purposes from intangible taxes, fines, escheats, payments in lieu of taxes and receipts from state-assessed railroad and utility tax, one hundred percent of the amount received for school purposes pursuant to the merchants' and manufacturers' taxes under sections 150.010 to 150.370, one hundred percent of the amounts received for school purposes from federal properties under sections 12.070 and 12.080 except when such amounts are used in the calculation of federal impact aid pursuant to P.L. 81-874, fifty percent of Proposition C revenues received for school purposes from the school district trust fund under section 163.087, and one hundred percent of any local earnings or income taxes received by the district for school purposes. Under this paragraph, for a special district established under sections 162.815 to 162.940 in a county with a charter form of government and with more than one million inhabitants, a tax levy of zero shall be utilized in lieu of the performance levy for the special school district;
(b) In every fiscal year subsequent to fiscal year 2007 through June 30, 2021, "local effort" shall be the amount calculated under paragraph (a) of this subdivision plus any increase in the amount received for school purposes from fines. In every fiscal year beginning on or after July 1, 2021, "local effort" shall be the amount calculated under paragraph (a) of this subdivision, and any increase in the amount received for school purposes from fines shall not be included. If a district's assessed valuation has decreased subsequent to the calculation outlined in paragraph (a) of this subdivision, the district's local effort shall be calculated using the district's current assessed valuation in lieu of the assessed valuation utilized in the calculation outlined in paragraph (a) of this subdivision. When a change in a school district's boundary lines occurs because of a boundary line change, annexation, attachment, consolidation, reorganization, or dissolution under section 162.071, 162.081, sections 162.171 to 162.201, section 162.221, 162.223, 162.431, 162.441, or 162.451, or in the event that a school district assumes any territory from a district that ceases to exist for any reason, the department of elementary and secondary education shall make a proper adjustment to each affected district's local effort, so that each district's local effort figure conforms to the new boundary lines of the district. The department shall compute the local effort figure by applying the calendar year 2004 assessed valuation data to the new land areas resulting from the boundary line change, annexation, attachment, consolidation, reorganization, or dissolution and otherwise follow the procedures described in this subdivision;

(11) "Membership" shall be the average of:

(a) The number of resident full-time students and the full-time equivalent number of part-time students who were enrolled in the public schools of the district on the last Wednesday in September of the previous year and who were in attendance one day or more during the preceding ten school days; and

(b) The number of resident full-time students and the full-time equivalent number of part-time students who were enrolled in the public schools of the district on the last Wednesday in January of the previous year and who were in attendance one day or more during the preceding ten school days, plus the full-time equivalent number of summer school pupils. "Full-time equivalent number of part-time students" is determined by dividing the total number of hours for which all part-time students are enrolled by the number of hours in the school term. "Full-time equivalent number of summer school pupils" is determined by dividing the total number of hours for which all summer school pupils were enrolled by the number of hours required pursuant to section 160.011 in the school term. Only students eligible to be counted for average daily attendance shall be counted for membership;

(12) "Operating levy for school purposes", the sum of tax rates levied for teachers' and incidental funds plus the operating levy or sales tax equivalent pursuant to section 162.1100 of
any transitional school district containing the school district, in the payment year, not including any equalized operating levy for school purposes levied by a special school district in which the district is located;

(13) "Performance district", any district that has met performance standards and indicators as established by the department of elementary and secondary education for purposes of accreditation under section 161.092 and as reported on the final annual performance report for that district each year; for calculations to be utilized for payments in fiscal years subsequent to fiscal year 2018, the number of performance districts shall not exceed twenty-five percent of all public school districts;

(14) "Performance levy", three dollars and forty-three cents;

(15) "School purposes" pertains to teachers' and incidental funds;

(16) "Special education pupil count", the number of public school students with a current individualized education program or services plan and receiving services from the resident district as of December first of the preceding school year, except for special education services provided through a school district established under sections 162.815 to 162.940 in a county with a charter form of government and with more than one million inhabitants, in which case the sum of the students in each district within the county exceeding the special education threshold of each respective district within the county shall be counted within the special district and not in the district of residence for purposes of distributing the state aid derived from the special education pupil count;

(17) "Special education threshold" shall be calculated by dividing the total special education pupil count of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, by the total average daily attendance of all included performance districts;

(18) "State adequacy target", the sum of the current operating expenditures of every performance district that falls entirely above the bottom five percent and entirely below the top five percent of average daily attendance, when such districts are rank-ordered based on their current operating expenditures per average daily attendance, divided by the total average daily attendance of all included performance districts. The department of elementary and secondary education shall first calculate the state adequacy target for fiscal year 2007 and recalculate the state adequacy target every two years using the most current available data. The recalculation shall never result in a decrease from the state adequacy target as calculated for fiscal years 2017 and 2018 and any state adequacy target figure calculated subsequent to fiscal year 2018. Should a recalculation result in an increase in the state adequacy target amount, fifty percent of that increase shall be included in the state adequacy target amount in the year of recalculation, and
fifty percent of that increase shall be included in the state adequacy target amount in the subsequent year. The state adequacy target may be adjusted to accommodate available appropriations as provided in subsection 7 of section 163.031;

(19) "Teacher", any teacher, teacher-secretary, substitute teacher, supervisor, principal, supervising principal, superintendent or assistant superintendent, school nurse, social worker, counselor or librarian who shall, regularly, teach or be employed for no higher than grade twelve more than one-half time in the public schools and who is certified under the laws governing the certification of teachers in Missouri;

(20) "Weighted average daily attendance", the average daily attendance plus the product of twenty-five hundredths multiplied by the free and reduced price lunch pupil count that exceeds the free and reduced price lunch threshold, plus the product of seventy-five hundredths multiplied by the number of special education pupil count that exceeds the special education threshold, plus the product of six-tenths multiplied by the number of limited English proficiency pupil count that exceeds the limited English proficiency threshold. For special districts established under sections 162.815 to 162.940 in a county with a charter form of government and with more than one million inhabitants, weighted average daily attendance shall be the average daily attendance plus the product of twenty-five hundredths multiplied by the free and reduced price lunch pupil count that exceeds the free and reduced price lunch threshold, plus the product of seventy-five hundredths multiplied by the sum of the special education pupil count that exceeds the threshold for each county district, plus the product of six-tenths multiplied by the limited English proficiency pupil count that exceeds the limited English proficiency threshold. None of the districts comprising a special district established under sections 162.815 to 162.940 in a county with a charter form of government and with more than one million inhabitants shall use any special education pupil count in calculating their weighted average daily attendance.

163.024. 1. All moneys received in the Iron County school fund, Reynolds County school fund, Jefferson County school fund, and Washington County school fund from the payment of a civil penalty pursuant to a consent decree filed in the United States district court for the eastern district of Missouri in December, 2011, in the case of United States of America and State of Missouri v. the Doe Run Resources Corporation d/b/a "The Doe Run Company," and the Buick Resource Recycling Facility, LLC, because of environmental violations shall not be included in any district's local effort figure, as such term is defined in section 163.011. The provisions of this subsection shall terminate on July 1, 2016.

2. (1) No moneys received in the Iron County school fund from the payment of any penalty, whether to resolve violations or as payment of any stipulated penalty, under Administrative Order on Consent No. APCP-2019-001 ("Order") issued by the department
of natural resources and effective on August 30, 2019, shall be included in such school
district's local effort calculation, as such term is defined in section 163.011.

(2) The department of natural resources shall notify the revisor of statutes when
the Order is terminated as provided in the Order, and this subsection shall expire on the
last day of the fiscal year in which the revisor receives such notification from the
department.

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

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

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

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

(3) "New job", the number of full-time employees located at the project facility that
exceeds the project facility base employment less any decrease in the number of full-time
employees at related facilities below the related facility base employment. No job that was
created prior to the date of the completion of an agreement pursuant to subsection 6 of this
section and no job that is relocated from another location within this state shall be deemed
a new job. An employee that spends less than fifty percent of the employee's work time at
the facility is still considered to be located at a facility if the employee receives his or her
directions and control from that facility, is on the facility's payroll, one hundred percent
of the employee's income from such employment is Missouri income, and the employee is
paid at or above the county average wage;

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

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

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

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

3. The governing bodies of at least two contiguous or overlapping political
subdivisions in this state may establish one or more TIME zones, which shall be political
subdivisions of the state, for the purposes of completing infrastructure projects to promote
the economic development of the region. Such zones may only include the area within the
governing bodies' jurisdiction, ownership, or control, and may include any such area. The
governing bodies shall determine the boundaries for each TIME zone, and more than one
TIME zone may exist within the governing bodies' jurisdiction or under the governing
bodies' ownership or control, and may be expanded or contracted by resolution of the zone
board.

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

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

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

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

(a) The estimated number of new jobs to be created;
(b) The estimated average wage of new jobs to be created;
(c) The estimated net fiscal impact of the new jobs;
(d) The estimated costs of the proposed improvements;
(e) The estimated amount of withholding tax to be retained pursuant to subsection
9 of this section over the period of the agreement; and
(f) A copy of the ordinance establishing the board and a list of its members.

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

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

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

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

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

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

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

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

(c) Any other factor the department requires.

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

(3) A zone board shall not retain any withholding tax pursuant to this section in excess of the costs of improvements completed by the zone board.
8. If a qualified company is retaining withholding tax pursuant to sections 620.2000 to 620.2020 for new jobs, as such terms are defined in section 620.2005, that also qualify for the retention of withholding tax pursuant to this section, the department shall not authorize an agreement pursuant to this section that results in more than fifty percent of the withholding tax for such new jobs being retained pursuant to this section and sections 620.2000 to 620.2020.

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

10. There is hereby created in the state treasury the "TIME Zone Fund", which shall consist of money collected under this section. The state treasurer shall be custodian of the fund and may approve disbursements from the fund in accordance with sections 30.170 and 30.180 to the zone boards of the TIME zones from which the funds were collected, less the pro-rata portion appropriated by the general assembly to be used solely for the administration of this section, which shall not exceed ten percent of the total amount collected within the TIME zones of a zone board. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

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

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

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

   (2) The number of new jobs created within the TIME zones governed by the zone board;
(3) The average wage of the new jobs created within the TIME zones governed by the zone board; and
(4) The amount of withholding tax retained pursuant to subsection 9 of this section from new jobs created within the TIME zones governed by the zone board.

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

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

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

16. Pursuant to section 23.253 of the Missouri sunset act:
(1) The provisions of the new program authorized pursuant to this section shall sunset automatically on August 28, 2024, unless reauthorized by an act of the general assembly;
(2) If such program is reauthorized, the program authorized pursuant to this section shall sunset automatically twelve years after the effective date of the reauthorization; and
(3) This section shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized pursuant to this section is sunset.

620.3210. 1. This section shall be known and may be cited as the "Capitol Complex Tax Credit Act".
2. As used in this section, the following terms mean:
(1) "Board", the Missouri development finance board, a body corporate and politic created under sections 100.250 to 100.297 and sections 100.700 to 100.850;
(2) "Capitol complex", the following buildings located in Jefferson City, Missouri:
(a) State capitol building, 201 West Capitol Avenue;
(b) Supreme court building, 207 West High Street;
(c) Old federal courthouse, 131 West High Street;
(d) Highway building, 105 Capitol Avenue;
(e) Governor's mansion, 100 Madison Street;
(3) "Certificate", a tax credit certificate issued under this section;
(4) "Department", the department of economic development;
(5) "Eligible artifact", any item of personal property specifically for display in a
building in the capitol complex or former fixtures that were previously owned by the state
and used within the capitol complex but have been removed. The board of public buildings
shall, in their sole discretion, make all determinations as to which items are eligible
artifacts and may employ such experts as may be useful in making such a determination;
(6) "Eligible artifact donation", a donation of an eligible artifact to the board of
public buildings. The value of such donation shall be set by the board of public buildings,
who may employ such experts as may be useful in making such a determination. The
board of public buildings shall, in their sole discretion, determine if an artifact is to be
accepted;
(7) "Eligible monetary donation", donations received from a qualified donor to the
capitol complex fund created in this section, or to an organization exempt from taxation
under 501(c)(3) of the Internal Revenue Service Code of 1986, as amended, whose mission
and purpose is to restore, renovate, improve, and maintain one or more buildings in the
capitol complex, that are to be used solely for projects to restore, renovate, improve, and
maintain buildings and their furnishings in the capitol complex and the administration
thereof. Eligible monetary donations may include:
(a) Cash, including checks, money orders, credit card payments, or similar cash
equivalents valued at the face value of the currency. Currency of other nations shall be
valued based on the exchange rate on the date of the gift. The date of the donation shall
be the date that cash or check is received by the applicant or the date posted to the donor's
account in the case of credit or debit cards;
(b) Stocks from a publicly traded company; and
(c) Bonds that are publicly traded;
(8) "Eligible recipient", the capitol complex fund, created in this section, or an
organization exempt from taxation under 501(c)(3) of the Internal Revenue Service Code
of 1986, as amended, whose mission and purpose is to restore, renovate, improve, and
maintain one or more buildings in the capitol complex;
(9) "Qualified donor", any of the following individuals or entities who make an
eligible monetary donation or eligible artifact donation to the capitol complex fund or other
eligible recipient:
(a) A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed in chapter 143;

(b) An insurance company paying an annual tax on its gross premium receipts in this state;

(c) Any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under chapter 148;

(d) An individual subject to the state income tax imposed in chapter 143; or

(e) Any charitable organization, including any foundation or not-for-profit corporation, which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143.

3. There is hereby created a fund to be known as the "Capitol Complex Fund", separate and distinct from all other board funds, that is hereby authorized to receive any eligible monetary donation as provided in this section. The capitol complex fund shall be segregated into two accounts: a rehabilitation and renovation account and a maintenance account. Ninety percent of the revenues received from eligible monetary donations pursuant to the provisions of this section and shall be deposited in the rehabilitation and renovation account and seven and one-half percent of such revenues shall be deposited in the maintenance account. The assets of these accounts, together with any interest that may accrue thereon, shall be used by the board solely for the purposes of restoration and maintenance of the buildings of the capitol complex as defined in this section, and for no other purpose. The remaining two and one-half percent of the revenues deposited into the fund may be used for the purposes of soliciting donations to the fund, advertising and promoting the fund, and administering the fund. Any amounts not used for those purposes shall be deposited back into the rehabilitation and renovation account and the maintenance account, divided in the manner set forth in this section. The board may, as an administrative cost, use the funds to hire fundraising professionals and such other experts or advisors as necessary to carry out the board's duties under this section. The choice of projects for which the moneys are to be used, as well as the determination of the methods of carrying out the project and the procurement of goods and services thereon, shall be made by the commissioner of administration. No moneys shall be released from the fund for any expense without the approval of the commissioner of administration, who may delegate that authority as the commissioner deems appropriate. All contracts for rehabilitation, renovation, or maintenance work shall be the responsibility of the commissioner of administration. A memorandum of understanding may be executed
between the commissioner of administration and the board determining the processes for
obligation, reservation, and payment of eligible costs from the fund. The commissioner of
administration shall not obligate costs in excess of the fund balance. The board shall not
be responsible for any costs obligated in excess of available funds and shall be held
harmless in any contracts related to rehabilitation, renovation, and maintenance of capitol
complex buildings. No other board funds shall be used to pay obligations made by the
commissioner of administration related to activities under this section.

4. For all tax years beginning on or after January 1, 2020, any qualified donor shall
be allowed a credit against the taxes otherwise due under chapters 143 and 148, except for
sections 143.191 to 143.265, in an amount of fifty percent of the eligible monetary donation.
The amount of the tax credit claimed may exceed the amount of the donor's state income
tax liability in the tax year for which the credit is claimed. Any amount of credit that
exceeds the qualified donor's state income tax liability may be refundable or may be
carried forward to any of the donor's four subsequent tax years.

5. For all tax years beginning on or after January 1, 2020, any qualified donor shall
be allowed a credit against the taxes otherwise due under chapters 143 and 148, except for
sections 143.191 to 143.265, in an amount of thirty percent of the eligible artifact donation.
The amount of the tax credit claimed shall not exceed the amount of the qualified donor's
state income tax liability in the tax year for which the credit is claimed. Any amount of
credit that exceeds the qualified donor's state income tax liability shall not be refundable
but may be carried forward to any of the donor's four subsequent tax years.

6. To claim a credit for an eligible monetary donation as set forth in subsection 4
of this section, a qualified donor shall make an eligible monetary donation to the board as
custodian of the capitol complex fund or other eligible recipient. Upon receipt of such
donation, the board or other eligible recipient shall issue to the qualified donor a statement
evidencing receipt of such donation, including the value of such donation, with a copy to
the department. Upon receipt of the statement from the board or eligible recipient, the
department shall issue to the qualified donor a tax credit certificate equal to fifty percent
of the amount of the donation, as indicated in the statement from the eligible recipient.

7. To claim a credit for an eligible artifact donation as set forth in subsection 5 of
this section, a qualified donor shall donate an eligible artifact to the board of public
buildings. If the board of public buildings determines that artifact is an eligible artifact
and determines to accept the artifact, it shall issue a statement of donation to the qualified
donor specifying the value placed on the artifact by the board of public buildings, with a
copy to the department. Upon receiving a statement from the board of public buildings,
the department shall issue to the qualified donor a tax credit certificate equal to thirty
percent of the amount of the donation, as indicated in the statement from the board of public buildings.

8. The department shall not authorize more than ten million dollars in tax credits provided under this section in any calendar year. Donations shall be processed for tax credits on a first-come, first-served basis. Donations received in excess of the tax credit cap shall be placed in line for tax credits issued the following year, or the qualified donor shall be given the opportunity to complete their donation without the expectation of a tax credit or shall request to have their donation returned.

9. Tax credits issued under the provisions of this section shall not be subject to the payment of any fee required under the provisions of section 620.1900.

10. Tax credits issued under this section may be assigned, transferred, sold, or otherwise conveyed, and the new owner of the tax credit shall have the same rights in the credit as the taxpayer originally issued the credit. If a tax credit is assigned, transferred, sold, or otherwise conveyed, a notarized endorsement shall be filed with the department specifying the name and address of the new owner of the tax credit and the value of the tax credit.

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

12. Pursuant to section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall sunset automatically six years after August 28, 2020, unless reauthorized by an act of the general assembly;

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

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

[82.550. An assessor shall be appointed at the convenience of the mayor and shall hold office for the term for which the mayor was elected and until his successor is duly qualified.]
As used in this section, the following terms mean:

1. "Alternative fuel vehicle refueling property", property in this state owned by an eligible applicant and used for storing alternative fuels and for dispensing such alternative fuels into fuel tanks of motor vehicles owned by such eligible applicant or private citizens;

2. "Alternative fuels", any motor fuel at least seventy percent of the volume of which consists of one or more of the following:
   (a) Ethanol;
   (b) Natural gas;
   (c) Compressed natural gas, or CNG;
   (d) Liquified natural gas, or LNG;
   (e) Liquified petroleum gas, or LP gas, propane, or autogas;
   (f) Any mixture of biodiesel and diesel fuel, without regard to any use of kerosene;
   (g) Hydrogen;

3. "Department", the department of economic development;

4. "Electric vehicle recharging property", property in this state owned by an eligible applicant and used for recharging electric motor vehicles owned by such eligible applicant or private citizens;

5. "Eligible applicant", a business entity or private citizen that is the owner of an electric vehicle recharging property or an alternative fuel vehicle refueling property;

6. "Qualified Missouri contractor", a contractor whose principal place of business is located in Missouri and has been located in Missouri for a period of not less than five years;

7. "Qualified property", an electric vehicle recharging property or an alternative fuel vehicle refueling property which, if constructed after August 28, 2014, was constructed with at least fifty-one percent of the costs being paid to qualified Missouri contractors for the:
   (a) Fabrication of premanufactured equipment or process piping used in the construction of such facility;
   (b) Construction of such facility; and
   (c) General maintenance of such facility during the time period in which such facility receives any tax credit under this section.

If no qualified Missouri contractor is located within seventy-five miles of the property, the requirement that fifty-one percent of the costs shall be paid to qualified Missouri contractors shall not apply.

2. For all tax years beginning on or after January 1, 2015, but before January 1, 2018, any eligible applicant who installs and operates a qualified property shall be allowed a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed by sections 143.191 to 143.265, or due under chapter 147 or chapter 148 for any tax year in which the applicant is constructing the qualified property. The credit allowed in this section per-eligible
applicant who is a private citizen shall not exceed fifteen hundred dollars or per
eligible applicant that is a business entity shall not exceed the lesser of twenty
dollar or twenty percent of the total costs directly associated with the
purchase and installation of any alternative fuel storage and dispensing equipment
or any recharging equipment on any qualified property, which shall not include
the following:

(1) Costs associated with the purchase of land upon which to place a
qualified property;

(2) Costs associated with the purchase of an existing qualified property;

(3) Costs for the construction or purchase of any structure.

3. Tax credits allowed by this section shall be claimed by the eligible
applicant at the time such applicant files a return for the tax year in which the
storage and dispensing or recharging facilities were placed in service at a
qualified property, and shall be applied against the income tax liability imposed
by chapter 143, chapter 147, or chapter 148 after all other credits provided by law
have been applied. The cumulative amount of tax credits which may be claimed
by eligible applicants claiming all credits authorized in this section shall not
exceed one million dollars in any calendar year, subject to appropriations:

4. If the amount of the tax credit exceeds the eligible applicant's tax
liability, the difference shall not be refundable. Any amount of credit that an
eligible applicant is prohibited by this section from claiming in a taxable year
may be carried forward to any of such applicant's two subsequent taxable years.
Tax credits allowed under this section may be assigned, transferred, sold, or
otherwise conveyed:

5. Any qualified property, for which an eligible applicant receives tax
credits under this section, which ceases to sell alternative fuel or recharge electric
vehicles shall cause the forfeiture of such eligible applicant's tax credits provided
under this section for the taxable year in which the qualified property ceased to
sell alternative fuel or recharge electric vehicles and for future taxable years with
no recapture of tax credits obtained by an eligible applicant with respect to such
applicant's tax years which ended before the sale of alternative fuel or recharging
electric vehicles ceased:

6. The director of revenue shall establish the procedure by which the tax
credits in this section may be claimed, and shall establish a procedure by which
the cumulative amount of tax credits is apportioned equally among all eligible
applicants claiming the credit. To the maximum extent possible, the director of
revenue shall establish the procedure described in this subsection in such a
manner as to ensure that eligible applicants can claim all the tax credits possible
up to the cumulative amount of tax credits available for the taxable year. No
eligible applicant claiming a tax credit under this section shall be liable for any
interest or penalty for filing a tax return after the date fixed for filing such return
as a result of the apportionment procedure under this subsection.
7. Any eligible applicant desiring to claim a tax credit under this section shall submit the appropriate application for such credit with the department. The application for a tax credit under this section shall include any information required by the department. The department shall review the applications and certify to the department of revenue each eligible applicant that qualifies for the tax credit.

8. The department and the department of revenue may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2008, shall be invalid and void.

9. The provisions of section 23.253 of the Missouri sunset act notwithstanding:

   (1) The provisions of the new program authorized under this section shall automatically sunset three years after December 31, 2014, unless reauthorized by an act of the general assembly; and

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

   (3) This section shall terminate on December thirty-first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset; and

   (4) The provisions of this subsection shall not be construed to limit or in any way impair the department's ability to redeem tax credits authorized on or before the date the program authorized under this section expires or a taxpayer's ability to redeem such tax credits.

Section B. The repeal and reenactment of section 137.115 of section A of this act shall become effective only upon the passage and approval by the voters of a constitutional amendment submitted to them by the general assembly allowing for a statutory limitation on the amount by which the assessed value of residential real property may be increased.

Section C. The repeal of section 82.550 and the repeal and reenactment of section 53.010 of section A of this act shall become effective only upon the passage and approval by the voters of a constitutional amendment submitted to them by the general assembly allowing for all county assessors to be elected.