

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

To repeal sections 53.010, 67.990, 67.993, 68.075, 82.550, 94.900, 94.902, 99.805, 99.810, 99.843, 99.847, 99.848, 135.305, 135.325, 135.326, 135.327, 135.335, 135.550, 135.710, 135.800, 137.021, 137.115, 137.385, 138.060, 143.121, 143.171, 163.011, 160.415, and 163.024, RSMo, and to enact in lieu thereof thirty-nine new sections relating to taxation, with contingent effective dates for certain sections.

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

Section A. Sections 53.010, 67.990, 67.993, 68.075, 82.550, 94.900, 94.902, 99.805, 2 99.810, 99.843, 99.847, 99.848, 135.305, 135.325, 135.326, 135.327, 135.335, 135.550, 3 135.710, 135.800, 137.021, 137.115, 137.385, 138.060, 143.121, 143.171, 163.011, 160.415, and 4 163.024, RSMo, are repealed and thirty-nine new sections enacted in lieu thereof, to be known 5 as sections 53.010, 67.1011, 67.990, 67.993, 68.075, 94.842, 94.900, 94.902, 99.720, 99.805, 6 99.810, 99.821, 99.843, 99.847, 99.848, 135.180, 135.305, 135.325, 135.326, 135.327, 135.335, 7 135.390, 135.550, 135.800, 135.1300, 135.1620, 137.021, 137.115, 137.385, 138.060, 143.121, 8 143.171, 143.1300, 144.016, 160.415, 163.011, 163.024, 620.2250, and 620.3210, to read as 9 follows:

53.010. 1. At the general election in the year 1948 and every four years thereafter the 2 qualified voters in each county in this state shall elect a county assessor. Such county assessors 3 shall enter upon the discharge of their duties on the first day of September next after their 4 election, and shall hold office for a term of four years, and until their successors are elected and 5 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.

6 apply to the City of St. Louis. The assessor shall be a resident of the county, **or of the city not**
7 **within a county**, from which such person was elected.

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

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

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

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

15 Shall _____ (city name) impose a tax on the charges for all sleeping
16 rooms paid by the transient guests of hotels and motels situated in
17 _____ (city name) at a rate of _____ percent?

18 YES NO

19

20 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
21 **favor of the question, the tax shall become effective on the first day of the second calendar**
22 **quarter following the calendar quarter in which the election was held. If a majority of the**
23 **votes cast on the question by the qualified voters voting thereon are opposed to the**
24 **question, the tax shall not become effective unless and until the question is resubmitted**
25 **under this section to the qualified voters and such question is approved by a majority of**
26 **the qualified voters voting thereon.**

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

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

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

17

OFFICIAL BALLOT

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

21 YES NO

67.993. 1. Upon the approval of the tax authorized by section 67.990 by the voters of
2 the county or city not within a county, the tax so approved shall be imposed upon all taxable
3 property within the county or city and the proceeds therefrom shall be deposited in a special

4 fund, to be known as the "Senior Citizens' Services Fund", which is hereby established within
5 the county or city treasury. No moneys in the senior citizens' services fund shall be spent until
6 the board of directors provided for in subsection 2 of this section has been appointed and has
7 taken office.

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

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

35 4. The board of directors shall elect a chairman, vice chairman, and such other officers
36 as it deems necessary; shall establish eligibility requirements for the programs it furnishes; and
37 shall do all other things necessary to carry out the purposes of sections 67.990 to 67.995. A
38 majority of the board of directors shall constitute a quorum.

39 5. The board of directors, with the approval of the governing body of the county or city,
40 may accept any gift of property or money for the use and benefit of the persons to be served
41 through the programs established and funded under sections 67.990 to 67.995[,] and may sell or
42 exchange any such property so long as such sale or exchange is in the best interests of the
43 programs provided under sections 67.990 to 67.995 and the proceeds from such sale or exchange
44 are used exclusively to fund such programs. **For a city not within a county, the board of**
45 **directors may solicit, accept, and expend grants from private or public entities and enter**
46 **into agreements to effectuate such grants so long as the transaction is in the best interest**
47 **of the programs provided by the board and the proceeds are used exclusively to fund such**
48 **programs.**

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

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

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

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

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

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

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

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

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

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

54 7. The provision of section 23.253 notwithstanding, no AIM zone may be established
55 after August 28, [2023] 2030. Any AIM zone created prior to that date shall continue to exist
56 and be coterminous with the retirement of all debts incurred under subsection 4 of this section.
57 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
2 fifty-five thousand but fewer than two hundred thousand inhabitants may impose a tax on
3 the charges for all sleeping rooms paid by the transient guests of hotels or motels situated
4 in the city, which shall not be more than seven and one-half percent per occupied room per**

5 night. Such tax shall not become effective unless the governing body of the city submits a
6 proposal to the voters of the city at a state general, primary, or special election that
7 authorizes the governing body of the city to impose a tax under the provisions of this
8 section and the voters approve such proposal. The tax authorized under this section shall
9 be in addition to the charge for a sleeping room and shall be in addition to any and all taxes
10 imposed by law. The proceeds of such tax shall be used solely for capital investments that
11 can be demonstrated to increase the number of overnight visitors. Such tax shall be stated
12 separately from all other charges and taxes.

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

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

18 YES

NO

19

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

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

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

33 (2) The city may enter into an agreement with the director of revenue for the
34 purpose of collecting the tax authorized under this section. If a city enters into an
35 agreement with the director of revenue for the collection of the tax authorized in this
36 section, the director shall perform all functions incident to the administration, collection,
37 enforcement, and operation of such tax, and the director of revenue shall collect the
38 additional tax authorized under this section. The tax authorized under this section shall
39 be collected and reported upon such forms and under such administrative rules and

40 regulations as may be prescribed by the director of revenue, and the director of revenue
41 may retain up to one percent for cost of collection.

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

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

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

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

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

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

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

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

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

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

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

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

30 **(k) Any city of the fourth classification with more than four hundred fifty but fewer**
31 **than five hundred inhabitants and located in any county of the third classification without**

32 a township form of government and with more than twenty-nine thousand but fewer than
33 thirty-three thousand inhabitants and with a city of the fourth classification with more
34 than four hundred but fewer than four hundred fifty inhabitants as the county seat;

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

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

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

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

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

58 YES NO

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

61

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

68 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

104 amount collected after receipt of such notice to cover possible refunds or overpayment of the tax
105 and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one
106 year has elapsed after the effective date of abolition of the tax in such city, the director of [~~the~~
107 ~~department of~~] revenue shall remit the balance in the account to the city and close the account
108 of that city. The director of [~~the department of~~] revenue shall notify each city of each instance
109 of any amount refunded or any check redeemed from receipts due the city.

110 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
111 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
2 as provided in this section:

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

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

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

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

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

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

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

18 (8) Any city of the fourth classification with more than two thousand seven hundred but
19 fewer than three thousand inhabitants and located in any county of the first classification with
20 more than eighty-three thousand but fewer than ninety-two thousand inhabitants; [~~or~~]

21 (9) Any city of the fourth classification with more than two thousand four hundred but
22 fewer than two thousand seven hundred inhabitants and located in any county of the third
23 classification without a township form of government and with more than ten thousand but fewer
24 than twelve thousand inhabitants;

25 **(10) Any city of the third classification with more than nine thousand but fewer**
26 **than ten thousand inhabitants and located in any county of the third classification with a**
27 **township form of government and with more than twenty thousand but fewer than twenty-**
28 **three thousand inhabitants;**

29 **(11) Any city of the fourth classification with more than one thousand fifty but**
30 **fewer than one thousand two hundred inhabitants and located in any county of the third**
31 **classification without a township form of government and with more than eighteen**
32 **thousand but fewer than twenty thousand inhabitants and with a city of the fourth**
33 **classification with more than two thousand one hundred but fewer than two thousand four**
34 **hundred inhabitants as the county seat; or**

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

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

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

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

57 YES NO

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

60

61 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
62 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall
63 become effective on the first day of the second calendar quarter after the director of revenue
64 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal

65 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become
66 effective unless the proposal is resubmitted under this section to the qualified voters and such
67 proposal is approved by a majority of the qualified voters voting on the proposal. However, in
68 no event shall a proposal under this section be submitted to the voters sooner than twelve months
69 from the date of the last proposal under this section.

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

92 5. The director of ~~the department of~~ revenue may authorize the state treasurer to make
93 refunds from the amounts in the trust fund and credited to any city **or village** for erroneous
94 payments and overpayments made, and may redeem dishonored checks and drafts deposited to
95 the credit of such cities **or villages**. If any city **or village** abolishes the tax, the city **or village**
96 shall notify the director of the action at least ninety days before the effective date of the repeal,
97 and the director may order retention in the trust fund, for a period of one year, of two percent of
98 the amount collected after receipt of such notice to cover possible refunds or overpayment of the
99 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After
100 one year has elapsed after the effective date of abolition of the tax in such city **or village**, the

101 director shall remit the balance in the account to the city and close the account of that city **or**
102 **village**. The director shall notify each city **or village** of each instance of any amount refunded
103 or any check redeemed from receipts due the city **or village**.

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

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

111 YES NO

112

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

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

130 8. Any sales tax imposed under this section by a city described under subdivision (6) of
131 subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire.
132 No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax
133 pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply
134 to a sales tax imposed under this section by a city described under subdivision (6) of subsection
135 1 of this section.

136 9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
137 apply to the tax imposed under this section.

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

2 (1) "Authority", a public body corporate and politic created under section 99.330
3 or any other public body exercising the powers, rights, and duties of such an authority;

4 (2) "First-time home buyer", an individual with no present ownership interest in
5 a principal residence during the three-year period ending on the date of the purchase of
6 the principal residence in which the individual is seeking a tax credit under this section;

7 (3) "Purchase", any acquisition of property except for acquisitions from a person
8 related to the person acquiring the property or related to the spouse of the person
9 acquiring the property. Persons shall be considered related only if they are within the first
10 or second degree of consanguinity or if the relationship between such persons would result
11 in the disallowance of losses under 26 U.S.C. Section 267.

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

18 3. To be eligible for the tax credit provided under this section, an applicant shall:

19 (1) Be a first-time home buyer;

20 (2) Enter into an agreement with the authority that requires the applicant and any
21 subsequent owner, except any lender with a security interest, to use the purchased property
22 as a single-family, principal residence of the owner for a period of at least two years
23 following rehabilitation of the property, unless the authority finds such requirement to be
24 a hardship for the owner-occupant;

25 (3) Purchase the property within one year prior to the application date or produce
26 a contract for the purchase of the property requiring acquisition no later than six months
27 after the application date; and

28 (4) Have an income at the time of acquisition at or below the income levels
29 described under subdivision (2) of section 32.105.

30 4. To be eligible for the tax credit authorized under this section, a property shall:

31 (1) Be eligible for a tax abatement certificate under section 99.700 and have had an
32 application for the same submitted to the authority;

33 (2) Be vacant for at least six months prior to the purchase by the applicant;

34 **(3) Be blighted in part because the governing body, or its subordinate department,**
35 **of the municipality in which the property is located has:**

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

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

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

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

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

60 **7. Under section 23.253 of the Missouri sunset act:**

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

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

67 **(3) This section shall terminate on September first of the calendar year immediately**
68 **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

37 excluding personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by
38 transient guests of hotels and motels, licenses, fees or special assessments. For redevelopment
39 projects or redevelopment plans approved after December 23, 1997, if a retail establishment
40 relocates within one year from one facility to another facility within the same county and the
41 governing body of the municipality finds that the relocation is a direct beneficiary of tax
42 increment financing, then for purposes of this definition, the economic activity taxes generated
43 by the retail establishment shall equal the total additional revenues from economic activity taxes
44 which are imposed by a municipality or other taxing district over the amount of economic
45 activity taxes generated by the retail establishment in the calendar year prior to its relocation to
46 the redevelopment area;

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

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

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

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

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

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

68 (8) "Municipality", a city, village, or incorporated town or any county of this state. For
69 redevelopment areas or projects approved on or after December 23, 1997, municipality applies
70 only to cities, villages, incorporated towns or counties established for at least one year prior to
71 such date;

72 (9) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences
73 of indebtedness issued by a municipality to carry out a redevelopment project or to refund
74 outstanding obligations;

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

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

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

90 ~~[(12)]~~ (13) "Redevelopment area", an area designated by a municipality, in respect to
91 which the municipality has made a finding that there exist conditions which cause the area to be
92 classified as a blighted area, a conservation area, an economic development area, an enterprise
93 zone pursuant to sections 135.200 to 135.256, or a combination thereof, which area includes only
94 those parcels of real property directly and substantially benefitted by the proposed redevelopment
95 project;

96 ~~[(13)]~~ (14) "Redevelopment plan", the comprehensive program of a municipality for
97 redevelopment intended by the payment of redevelopment costs to reduce or eliminate those
98 conditions, the existence of which qualified the redevelopment area as a blighted area,
99 conservation area, economic development area, or combination thereof, and to thereby enhance
100 the tax bases of the taxing districts which extend into the redevelopment area. Each
101 redevelopment plan shall conform to the requirements of section 99.810;

102 ~~[(14)]~~ (15) "Redevelopment project", any development project within a redevelopment
103 area in furtherance of the objectives of the redevelopment plan; any such redevelopment project
104 shall include a legal description of the area selected for the redevelopment project;

105 ~~[(15)]~~ (16) "Redevelopment project costs" include the sum total of all reasonable or
106 necessary costs incurred or estimated to be incurred, and any such costs incidental to a

107 redevelopment plan or redevelopment project, as applicable. Such costs include, but are not
108 limited to, the following:

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

110 (b) Professional service costs, including, but not limited to, architectural, engineering,
111 legal, marketing, financial, planning or special services. Except the reasonable costs incurred
112 by the commission established in section 99.820 for the administration of sections 99.800 to
113 99.865, such costs shall be allowed only as an initial expense which, to be recoverable, shall be
114 included in the costs of a redevelopment plan or project;

115 (c) Property assembly costs, including, but not limited to:

116 a. Acquisition of land and other property, real or personal, or rights or interests therein;

117 b. Demolition of buildings; and

118 c. The clearing and grading of land;

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

121 (e) Initial costs for an economic development area;

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

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

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

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

134 (j) Payments in lieu of taxes;

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

140 **(18) "Retail infrastructure projects", highways, roads, streets, bridges, sewers,**
141 **traffic control systems and devices, water distribution and supply systems, curbing,**

142 **sidewalks, storm water and drainage systems, or any other similar public improvements,**
143 **but in no case shall retail infrastructure projects include private structures;**

144 ~~[(16)]~~ **(19)** "Special allocation fund", the fund of a municipality or its commission which
145 contains at least two separate segregated accounts for each redevelopment plan, maintained by
146 the treasurer of the municipality or the treasurer of the commission into which payments in lieu
147 of taxes are deposited in one account, and economic activity taxes and other revenues are
148 deposited in the other account;

149 ~~[(17)]~~ **(20)** "Taxing districts", any political subdivision of this state having the power to
150 levy taxes;

151 ~~[(18)]~~ **(21)** "Taxing districts' capital costs", those costs of taxing districts for capital
152 improvements that are found by the municipal governing bodies to be necessary and to directly
153 result from the redevelopment project; and

154 ~~[(19)]~~ **(22)** "Vacant land", any parcel or combination of parcels of real property not used
155 for industrial, commercial, or residential buildings.

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

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

20 (2) The redevelopment plan conforms to the comprehensive plan for the development
21 of the municipality as a whole;

22 (3) The estimated dates, which shall not be more than twenty-three years from the
23 adoption of the ordinance approving a redevelopment project within a redevelopment area, of
24 completion of any redevelopment project and retirement of obligations incurred to finance
25 redevelopment project costs have been stated, provided that no ordinance approving a
26 redevelopment project shall be adopted later than ten years from the adoption of the ordinance
27 approving the redevelopment plan under which such project is authorized and provided that no
28 property for a redevelopment project shall be acquired by eminent domain later than five years
29 from the adoption of the ordinance approving such redevelopment project;

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

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

38 (6) A finding that the plan does not include the initial development or redevelopment of
39 any gambling establishment, provided however, that this subdivision shall be applicable only to
40 a redevelopment plan adopted for a redevelopment area designated by ordinance after December
41 23, 1997.

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

51 **3.** By the last day of February each year, each commission shall report to the director of
52 economic development the name, address, phone number and primary line of business of any
53 business which relocates to the district. The director of the department of economic development
54 shall compile and report the same to the governor, the speaker of the house and the president pro
55 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,
2 **redevelopment plans approved or amended after December 31, 2020, by a city not within**

3 a county may provide for the deposit of up to ten percent of the tax increment financing
4 revenues generated pursuant to section 99.845 into a strategic infrastructure for economic
5 growth fund established by such city in lieu of deposit into the special allocation fund.
6 Moneys deposited into the strategic infrastructure for economic growth fund pursuant to
7 this section may be expended by the city establishing such fund for the purpose of funding
8 capital investments in public infrastructure that the governing body of such city has
9 determined to be in a census tract that is defined as a low-income community under 26
10 U.S.C. Section 45D(e) or is eligible to be designated as a qualified opportunity zone under
11 26 U.S.C. Section 1400Z-1.

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

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

9 (1) A county with a charter form of government and with more than six hundred
10 thousand but fewer than seven hundred thousand inhabitants;

11 (2) A county of the first classification with more than two hundred thousand but
12 fewer than two hundred sixty thousand inhabitants;

13 (3) A county of the first classification with more than eighty-three thousand but
14 fewer than ninety-two thousand inhabitants and with a city of the fourth classification with
15 more than four thousand five hundred but fewer than five thousand inhabitants as the
16 county seat;

17 (4) A home rule city with more than seventy-one thousand but fewer than seventy-
18 nine thousand inhabitants;

19 (5) A home rule city with more than one hundred fifty-five thousand but fewer than
20 two hundred thousand inhabitants;

21 **(6) A port district created under the provisions of chapter 68, provided that such**
 22 **financing is exclusively utilized to fund a port infrastructure project that is approved by**
 23 **the port authority; or**

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

26 2. This ~~[subsection]~~ **section** shall not apply to tax increment financing projects or
 27 districts approved prior to ~~[July 1, 2003,]~~ **June 30, 2021**, and shall allow ~~[the aforementioned]~~
 28 **such** tax increment financing projects to modify, amend or expand such projects including
 29 redevelopment project costs by not more than forty percent of such project original projected cost
 30 ~~[including redevelopment project costs]~~ as such projects including redevelopment project costs
 31 as such projects redevelopment projects ~~[including redevelopment project costs existed as of~~
 32 ~~June 30, 2003, and shall allow the aforementioned tax increment financing district to modify,~~
 33 ~~amend or expand such districts by not more than five percent as such districts existed as of June~~
 34 ~~30, 2003].~~

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

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

10 ~~[2-]~~ **(2) Beginning August 28, 2018, an ambulance district board operating under chapter**
 11 **190, a fire protection district board operating under chapter 321, or the governing body of a**
 12 **county operating a 911 center providing emergency or dispatch services under chapter 190 or 321**
 13 **imposing a property tax for the purpose of providing emergency services pursuant to**
 14 **chapter 190 or 321 shall annually set the reimbursement rate under this subsection ~~[of this~~**

15 ~~section]~~ prior to ~~[the time the assessment is paid into the special allocation fund]~~ **November**
16 **thirtieth preceding the calendar year for which the annual reimbursement is being set.** If
17 the redevelopment plan, area, or project is amended by ordinance or by other means after August
18 28, 2018, the ambulance or fire protection district board or the governing body of a county
19 operating a 911 center providing emergency or dispatch services under chapter 190 or 321 shall
20 have the right to recalculate the reimbursement rate under this ~~[section]~~ **subdivision.**

21 **2. (1) Notwithstanding subsection 1 of section 99.845, any ambulance district board**
22 **operating under chapter 190, any fire protection district operating under chapter 321, or**
23 **any governing body operating a 911 center imposing an economic activities tax for the**
24 **purposes of providing emergency services pursuant to chapter 190 or 321 shall be entitled**
25 **to reimbursement from the special allocation fund in the amount of at least fifty percent**
26 **but not more than one hundred percent of the district's or 911 center's tax increment. This**
27 **subsection shall not apply to tax increment financing projects or redevelopment areas**
28 **approved prior to August 28, 2020.**

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

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

- 2 **(1) "Actual amount", the total amount of property taxes levied and imposed in a**
3 **given calendar year under the laws of this state on an eligible taxpayer's home;**
4 **(2) "Eligible taxpayer", an individual who, for a given tax year, has an income tax**
5 **liability under chapter 143 and who:**
6 **(a) Owns a home that such individual purchased directly from a qualified**
7 **community land trust, under a contract that requires that, if such individual sells his or her**
8 **home, the sale price be less than the assessed valuation of the home; and**
9 **(b) Has a total income for such tax year of no more than eighty percent of the Area**
10 **Median Income, as such term is defined and updated by the United States Department of**
11 **Housing and Urban Development;**

12 (3) "Hypothetical amount", the total amount of property taxes that would be levied
13 and imposed in a given calendar year under the laws of this state on an eligible taxpayer's
14 home, if the assessed valuation of such home were equal to the base price paid for the home
15 by the eligible taxpayer;

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

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

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

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

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

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

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

46 5. Under section 23.253 of the Missouri sunset act:

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

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

52 **(3) This section shall terminate on September first of the calendar year immediately**
 53 **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
 2 otherwise due under chapter 143, except sections 143.191 to 143.261, as a production incentive
 3 to produce processed wood products in a qualified wood-producing facility using Missouri forest
 4 product residue. The tax credit to the wood energy producer shall be five dollars per ton of
 5 processed material. The credit may be claimed for a period of five years and is to be a tax credit
 6 against the tax otherwise due. No new tax credits, provided for under sections 135.300 to
 7 135.311, shall be authorized after June 30, ~~[2020]~~ **2026**. In no event shall the aggregate amount
 8 of all tax credits allowed under sections 135.300 to 135.311 exceed six million dollars in any
 9 given fiscal year. There shall be no tax credits authorized under sections 135.300 to 135.311
 10 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~~
 2 ~~Needs]~~ Adoption Tax Credit Act".

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

2 (1) "Business entity", person, firm, a partner in a firm, corporation or a shareholder in
 3 an S corporation doing business in the state of Missouri and subject to the state income tax
 4 imposed by the provisions of chapter 143, or a corporation subject to the annual corporation
 5 franchise tax imposed by the provisions of chapter 147, or an insurance company paying an
 6 annual tax on its gross premium receipts in this state, or other financial institution paying taxes
 7 to the state of Missouri or any political subdivision of this state under the provisions of chapter
 8 148, or an express company which pays an annual tax on its gross receipts in this state pursuant
 9 to chapter 153;

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

13 (3) "Nonrecurring adoption expenses", reasonable and necessary adoption fees, court
 14 costs, attorney fees, and other expenses which are directly related to the legal adoption of a
 15 ~~[special needs]~~ child and which are not incurred in violation of federal, state, or local law;

16 (4) "Special needs child", a child for whom it has been determined by the children's
17 division, or by a child-placing agency licensed by the state, or by a court of competent
18 jurisdiction to be a child:

19 (a) That cannot or should not be returned to the home of his or her parents; and

20 (b) Who has a specific factor or condition such as ethnic background, age, membership
21 in a minority or sibling group, medical condition, or ~~handicap~~ **disability** because of which it
22 is reasonable to conclude that such child cannot be easily placed with adoptive parents;

23 (5) "State tax liability", any liability incurred by a taxpayer under the provisions of
24 chapter 143, chapter 147, chapter 148, and chapter 153, exclusive of the provisions relating to
25 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
2 on or after January 1, 1988, and before January 1, 2000, shall be eligible to receive a tax credit
3 of up to ten thousand dollars for nonrecurring adoption expenses for each child adopted that may
4 be applied to taxes due under chapter 143. Any business entity providing funds to an employee
5 to enable that employee to legally adopt a special needs child shall be eligible to receive a tax
6 credit of up to ten thousand dollars for nonrecurring adoption expenses for each child adopted
7 that may be applied to taxes due under such business entity's state tax liability, except that only
8 one ten thousand dollar credit is available for each special needs child that is adopted.

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

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

27 **adoption of a child shall be eligible to receive a tax credit of up to ten thousand dollars for**
 28 **nonrecurring adoption expenses for each child that may be applied to taxes due under such**
 29 **business entity's state tax liability; except that, only one credit, of up to ten thousand**
 30 **dollars, is available for each child that is adopted.**

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

45 **[4.] 5.** Notwithstanding any provision of law to the contrary, any individual or business
 46 entity may assign, transfer or sell tax credits allowed in this section. Any sale of tax credits
 47 claimed pursuant to this section shall be at a discount rate of seventy-five percent or greater of
 48 the amount sold.

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

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

7 (2) A juvenile court temporarily or finally relieves the adoptive parents of custody of the
 8 ~~[special needs]~~ child.

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

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

5 (2) **"Eligible taxpayer", a taxpayer who is a:**

6 (a) **Qualified provider of employment services to homeless persons;**

- 7 **(b) Qualified provider of employment to homeless persons; or**
8 **(c) Qualified provider of housing to homeless persons;**
9 **(3) "Homeless", the same meaning as assigned to that term under section 67.1062;**
10 **(4) "Qualified provider of employment services to homeless persons", a taxpayer**
11 **who has been certified as such under the provisions of subsection 4 of this section;**
12 **(5) "Qualified provider of employment to homeless persons", a taxpayer who has**
13 **been certified as such under the provisions of subsection 5 of this section;**
14 **(6) "Qualified provider of housing to homeless persons", a taxpayer who has been**
15 **certified as such under the provisions of subsection 6 of this section.**
- 16 **2. For all tax years beginning on or after January 1, 2021, an eligible taxpayer shall**
17 **be allowed to claim a tax credit against such taxpayer's income tax liability under chapter**
18 **143, excluding withholding tax imposed by sections 143.191 to 143.265, in such taxpayer's**
19 **eligible amount.**
- 20 **3. Subject to appropriations, the total amount of tax credits authorized under this**
21 **section shall not exceed one million dollars per fiscal year.**
- 22 **4. The division of workforce development within the department of higher**
23 **education and workforce development, or any other Missouri state agency, shall be**
24 **responsible for creating and publishing guidelines for determining who is a qualified**
25 **provider of employment services to homeless persons. The division shall create an**
26 **application for taxpayers to apply to be certified as qualified providers of employment**
27 **services to homeless persons. In order to receive such certification, a taxpayer shall, at a**
28 **minimum, demonstrate that such taxpayer provides services or training designed**
29 **specifically to help homeless persons find and secure meaningful employment**
30 **opportunities. Examples of taxpayers that may receive such a certification include, but are**
31 **not limited to, workforce development agencies and employment training agencies that**
32 **provide educational and job-seeking services tailored specifically for homeless persons.**
33 **Any certification granted under this subsection shall be valid for twelve months, for**
34 **purposes of applying to the department of revenue for the tax credit authorized under this**
35 **section.**
- 36 **5. The department of labor shall be responsible for creating and publishing**
37 **guidelines for determining who is a qualified provider of employment to homeless persons.**
38 **The department shall create an application for taxpayers to apply to be certified as**
39 **qualified providers of employment to homeless persons. In order to receive such**
40 **certification, a taxpayer shall, at a minimum, demonstrate that such taxpayer provides**
41 **employment of at least twenty-eight hours per week, at a wage rate that meets or exceeds**
42 **the state minimum wage rate under section 290.502, to one or more homeless persons. Any**

43 certification granted under this subsection shall be valid for twelve months, for purposes
44 of applying to the department of revenue for the tax credit authorized under this section.

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

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

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

75 **9. Under section 23.253 of the Missouri Sunset Act:**

76 **(1) The program authorized under this section shall automatically sunset six years**
77 **after the effective date of this section, unless reauthorized by an act of the general**
78 **assembly;**

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

82 **(3) This section shall terminate on September first of the calendar year immediately**
83 **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:

2 (1) "Contribution", a donation of cash, stock, bonds or other marketable securities, or
3 real property;

4 (2) "Shelter for victims of domestic violence", a facility located in this state which meets
5 the definition of a shelter for victims of domestic violence pursuant to section 455.200 and which
6 meets the requirements of section 455.220;

7 (3) "State tax liability", in the case of a business taxpayer, any liability incurred by such
8 taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153,
9 exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191
10 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability incurred
11 by such taxpayer pursuant to the provisions of chapter 143;

12 (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S
13 corporation doing business in the state of Missouri and subject to the state income tax imposed
14 by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax
15 imposed by the provisions of chapter 147, including any charitable organization which is exempt
16 from federal income tax and whose Missouri unrelated business taxable income, if any, would
17 be subject to the state income tax imposed under chapter 143, or an insurance company paying
18 an annual tax on its gross premium receipts in this state, or other financial institution paying
19 taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions
20 of chapter 148, or an express company which pays an annual tax on its gross receipts in this state
21 pursuant to chapter 153, or an individual subject to the state income tax imposed by the
22 provisions of chapter 143.

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

26 3. The amount of ~~the~~ **any tax credit claimed under subsection 2, 9, or 10 of this**
27 **section** shall not exceed the amount of the taxpayer's state tax liability for the taxable year that
28 the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of
29 fifty thousand dollars per taxable year. However, any tax credit that cannot be claimed in the
30 taxable year the contribution was made may be carried over to the next four succeeding taxable
31 years until the full credit has been claimed.

32 4. Except for any excess credit which is carried over pursuant to subsection 3 of this
33 section, a taxpayer shall not be allowed to claim a tax credit **under subsection 2 of this section**
34 unless the total amount of such taxpayer's contribution or contributions to a shelter or shelters
35 for victims of domestic violence in such taxpayer's taxable year has a value of at least one
36 hundred dollars.

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

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

52 7. The director of the department of social services shall establish a procedure by which,
53 from the beginning of the fiscal year until some point in time later in the fiscal year to be
54 determined by the director of the department of social services, the cumulative amount of tax
55 credits **authorized under subsection 2 of this section** are equally apportioned among all
56 facilities classified as shelters for victims of domestic violence. If a shelter for victims of
57 domestic violence fails to use all, or some percentage to be determined by the director of the
58 department of social services, of its apportioned tax credits during this predetermined period of
59 time, the director of the department of social services may reapportion these unused tax credits
60 to those shelters for victims of domestic violence that have used all, or some percentage to be
61 determined by the director of the department of social services, of their apportioned tax credits
62 during this predetermined period of time. The director of the department of social services may
63 establish more than one period of time and reapportion more than once during each fiscal year.
64 To the maximum extent possible, the director of the department of social services shall establish
65 the procedure described in this subsection in such a manner as to ensure that taxpayers can claim
66 all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

67 **8. Except as otherwise provided, the provisions of this section shall become effective**
68 **January 1, 2000, and shall apply to all tax years after December 31, 1999.**

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

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

80 **11. The department of social services and the department of revenue may jointly**
81 **promulgate all necessary rules and regulations for the administration of subsections 9 and**
82 **10 of this section. Any rule or portion of a rule, as that term is defined in section 536.010,**
83 **that is created under the authority delegated in this section shall become effective only if**
84 **it complies with and is subject to all of the provisions of chapter 536 and, if applicable,**
85 **section 536.028. This section and chapter 536 are nonseverable, and if any of the powers**
86 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**
87 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**
88 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2020,**
89 **shall be invalid and void.**

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

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

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

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

12 (3) "All tax credit programs", or "any tax credit program", the tax credit programs
13 included in the definitions of agricultural tax credits, business recruitment tax credits, community

14 development tax credits, domestic and social tax credits, entrepreneurial tax credits,
15 environmental tax credits, financial and insurance tax credits, housing tax credits, redevelopment
16 tax credits, and training and educational tax credits;

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

25 (5) "Community development tax credits", the neighborhood assistance tax credit created
26 pursuant to sections 32.100 to 32.125, the family development account tax credit created
27 pursuant to sections 208.750 to 208.775, the dry fire hydrant tax credit created pursuant to
28 section 320.093, and the transportation development tax credit created pursuant to section
29 135.545;

30 (6) "Domestic and social tax credits", the youth opportunities tax credit created pursuant
31 to section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic
32 violence created pursuant to section 135.550, the senior citizen or disabled person property tax
33 credit created pursuant to sections 135.010 to 135.035, the ~~[special needs]~~ adoption tax credit
34 created pursuant to sections 135.325 to 135.339, the champion for children tax credit created
35 pursuant to section 135.341, the maternity home tax credit created pursuant to section 135.600,
36 the surviving spouse tax credit created pursuant to section 135.090, the residential treatment
37 agency tax credit created pursuant to section 135.1150, the pregnancy resource center tax credit
38 created pursuant to section 135.630, the food pantry tax credit created pursuant to section
39 135.647, the health care access fund tax credit created pursuant to section 135.575, the
40 residential dwelling access tax credit created pursuant to section 135.562, the developmental
41 disability care provider tax credit created under section 135.1180, the shared care tax credit
42 created pursuant to section 192.2015, and the diaper bank tax credit created pursuant to section
43 135.621;

44 (7) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections
45 135.400 to 135.429, the certified capital company tax credit created pursuant to sections 135.500
46 to 135.529, the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new
47 enterprise creation tax credit created pursuant to sections 620.635 to 620.653, the research tax
48 credit created pursuant to section 620.1039, the small business incubator tax credit created

49 pursuant to section 620.495, the guarantee fee tax credit created pursuant to section 135.766, and
50 the new generation cooperative tax credit created pursuant to sections 32.105 to 32.125;

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

54 (9) "Financial and insurance tax credits", the bank franchise tax credit created pursuant
55 to section 148.030, the bank tax credit for S corporations created pursuant to section 143.471,
56 the exam fee tax credit created pursuant to section 148.400, the health insurance pool tax credit
57 created pursuant to section 376.975, the life and health insurance guaranty tax credit created
58 pursuant to section 376.745, the property and casualty guaranty tax credit created pursuant to
59 section 375.774, and the self-employed health insurance tax credit created pursuant to section
60 143.119;

61 (10) "Housing tax credits", the neighborhood preservation tax credit created pursuant to
62 sections 135.475 to 135.487, the low-income housing tax credit created pursuant to sections
63 135.350 to 135.363, and the affordable housing tax credit created pursuant to sections 32.105 to
64 32.125;

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

68 (12) "Redevelopment tax credits", the historic preservation tax credit created pursuant
69 to sections 253.545 to 253.559, the brownfield redevelopment program tax credit created
70 pursuant to sections 447.700 to 447.718, the community development corporations tax credit
71 created pursuant to sections 135.400 to 135.430, the infrastructure tax credit created pursuant to
72 subsection 6 of section 100.286, the bond guarantee tax credit created pursuant to section
73 100.297, the disabled access tax credit created pursuant to section 135.490, the new markets tax
74 credit created pursuant to section 135.680, and the distressed areas land assemblage tax credit
75 created pursuant to section 99.1205;

76 (13) "Training and educational tax credits", the Missouri works new jobs tax credit and
77 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:

2 (1) "Eligible taxpayer", any taxpayer who, in a given tax year:

3 (a) Is employed as a teacher in a qualified school district; and

4 (b) Permanently resides within the boundaries of such qualified school district;

5 (2) "Qualified school district", any school district that is located in:

6 (a) Any city not within a county;

7 **(b) Any home rule city with more than four hundred thousand inhabitants and**
8 **located in more than one county;**

9 **(c) Any county with a charter form of government and with more than nine**
10 **hundred fifty thousand inhabitants; or**

11 **(d) Any county with a charter form of government and with more than six hundred**
12 **thousand but fewer than seven hundred thousand inhabitants.**

13 **2. For all tax years beginning on or after January 1, 2021, an eligible taxpayer shall**
14 **be allowed to claim a refundable tax credit against the state income tax otherwise due by**
15 **such taxpayer under chapter 143, excluding withholding tax under sections 143.191 to**
16 **143.265, in an amount equal to five hundred dollars.**

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

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

32 **5. Under section 23.253 of the Missouri sunset act:**

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

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

39 **(3) This section shall terminate on September first of the calendar year immediately**
40 **following the calendar year in which the program authorized under this section is sunset;**
41 **and**

42 (4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit
43 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:

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

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

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

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

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

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

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

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

32 (1) One million dollars if the full-service grocery store is established in a charter
33 county, a county of the first classification, or a city not within a county; or

34 **(2) Five hundred thousand dollars if the full-service grocery store is established in**
35 **any other county.**

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

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

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

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

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

60 **8. Under section 23.253 of the Missouri sunset act:**

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

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

67 **(3) This section shall terminate on September first of the calendar year immediately**
68 **following the calendar year in which the program authorized under this section is sunset;**
69 **and**

70 **(4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit**
71 **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
2 harvesting of crops, to the feeding, breeding and management of livestock, to dairying, or to any
3 combination thereof, as defined in section 137.016, pursuant to the provisions of sections
4 137.017 to 137.021, shall in addition to the assessor's personal knowledge, judgment and
5 experience, consider soil surveys, decreases in land valuation due to natural disasters, level of
6 flood protection, governmental regulations limiting the use of such land, the estate held in such
7 land, and other relevant information. On or before December thirty-first of each odd-numbered
8 year, the state tax commission shall promulgate by regulation and publish a value based on
9 productive capability for each of the several grades of agricultural and horticultural land. If such
10 rules are not disapproved by the general assembly in the manner set out below, they shall take
11 effect on January first of the next odd-numbered year. Such values shall be based upon soil
12 surveys, soil productivity indexes, production costs, crop yields, appropriate capitalization rates
13 and any other pertinent factors, all of which may be provided by the college of agriculture of the
14 University of Missouri, and shall be used by all county assessors in conjunction with their land
15 grades in determining assessed values. Any regulation promulgated pursuant to this subsection
16 shall be deemed to be beyond the scope and authority provided in this subsection if the general
17 assembly, within the first sixty calendar days of the regular session immediately following the
18 promulgation of such regulation, by concurrent resolution, shall disapprove the values contained
19 in such regulation. If the general assembly so disapproves any regulation promulgated pursuant
20 to this subsection, the state tax commission shall continue to use values set forth in the most
21 recent preceding regulation promulgated pursuant to this subsection.

22 2. Any land which is used as an urban or community garden, as defined in section
23 137.016, shall be graded as grade #4, or its equivalent, under the rule promulgated by the state
24 tax commission under subsection 1 of this section.

25 3. When land that is agricultural and horticultural property, as defined in section
26 137.016, and is being valued and assessed for general property tax purposes pursuant to the
27 provisions of sections 137.017 to 137.021 becomes property other than agricultural and
28 horticultural property, as defined in section 137.016, it shall be reassessed as of the following
29 January first.

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

35 land to continuance of valuation and assessment for general property tax purposes pursuant to
36 the provisions of sections 137.017 to 137.021.

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

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
2 deputies in all counties of this state including the City of St. Louis shall annually make a list of
3 all real and tangible personal property taxable in the assessor's city, county, town or district.
4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor
5 shall annually assess all personal property at thirty-three and one-third percent of its true value
6 in money as of January first of each calendar year. The assessor shall annually assess all real
7 property, including any new construction and improvements to real property, and possessory
8 interests in real property at the percent of its true value in money set in subsection 5 of this
9 section. The true value in money of any possessory interest in real property in subclass (3),
10 where such real property is on or lies within the ultimate airport boundary as shown by a federal
11 airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139
12 certification and owned by a political subdivision, shall be the otherwise applicable true value
13 in money of any such possessory interest in real property, less the total dollar amount of costs
14 paid by a party, other than the political subdivision, towards any new construction or
15 improvements on such real property completed after January 1, 2008, and which are included in
16 the above-mentioned possessory interest, regardless of the year in which such costs were incurred
17 or whether such costs were considered in any prior year. The assessor shall annually assess all
18 real property in the following manner: new assessed values shall be determined as of January
19 first of each odd-numbered year and shall be entered in the assessor's books; those same assessed
20 values shall apply in the following even-numbered year, except for new construction and
21 property improvements which shall be valued as though they had been completed as of January
22 first of the preceding odd-numbered year. The assessor may call at the office, place of doing
23 business, or residence of each person required by this chapter to list property, and require the
24 person to make a correct statement of all taxable tangible personal property owned by the person
25 or under his or her care, charge or management, taxable in the county. On or before January first
26 of each even-numbered year, the assessor shall prepare and submit a two-year assessment
27 maintenance plan to the county governing body and the state tax commission for their respective
28 approval or modification. The county governing body shall approve and forward such plan or
29 its alternative to the plan to the state tax commission by February first. If the county governing
30 body fails to forward the plan or its alternative to the plan to the state tax commission by

31 February first, the assessor's plan shall be considered approved by the county governing body.
32 If the state tax commission fails to approve a plan and if the state tax commission and the
33 assessor and the governing body of the county involved are unable to resolve the differences, in
34 order to receive state cost-share funds outlined in section 137.750, the county or the assessor
35 shall petition the administrative hearing commission, by May first, to decide all matters in
36 dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter
37 may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by
38 the parties. The final decision of the administrative hearing commission shall be subject to
39 judicial review in the circuit court of the county involved. ~~[In the event a]~~ **For any** valuation of
40 subclass (1) real property within any county **of the first classification, within any county** with
41 a charter form of government, or within a city not within a county, ~~[is made by a computer,~~
42 ~~computer-assisted method or a computer program,]~~ the burden of proof, supported by clear,
43 convincing and cogent evidence to sustain such valuation, shall be on the assessor at any hearing
44 or appeal. ~~[In any such county, unless the assessor proves otherwise, there shall be a presumption~~
45 ~~that the assessment was made by a computer, computer-assisted method or a computer program.]~~
46 Such evidence shall include, but shall not be limited to, the following:

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

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

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

52 (b) Such properties are not more than one mile from the site of the disputed property,
53 except where no similar properties exist within one mile of the disputed property, the nearest
54 comparable property shall be used. Such property shall be within five hundred square feet in size
55 of the disputed property, and resemble the disputed property in age, floor plan, number of rooms,
56 and other relevant characteristics.

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

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

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

64 (2) Livestock, twelve percent;

65 (3) Farm machinery, twelve percent;

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

70 (5) Poultry, twelve percent; and

71 (6) Tools and equipment used for pollution control and tools and equipment used in
72 retooling for the purpose of introducing new product lines or used for making improvements to
73 existing products by any company which is located in a state enterprise zone and which is
74 identified by any standard industrial classification number cited in subdivision (5) of section
75 135.200, twenty-five percent.

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

80 5. (1) All subclasses of real property, as such subclasses are established in Section 4(b)
81 of Article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the
82 following percentages of true value:

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

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

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

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

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

102 community or on real estate not owned by the manufactured home owner shall be considered
103 personal property. For purposes of this section, a manufactured home located on real estate
104 owned by the manufactured home owner may be considered real property.

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

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

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

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

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

136 12. A physical inspection, as required by subsection 10 of this section, shall include, but
137 not be limited to, an on-site personal observation and review of all exterior portions of the land

138 and any buildings and improvements to which the inspector has or may reasonably and lawfully
139 gain external access, and shall include an observation and review of the interior of any buildings
140 or improvements on the property upon the timely request of the owner pursuant to subsection 11
141 of this section. Mere observation of the property via a drive-by inspection or the like shall not
142 be considered sufficient to constitute a physical inspection as required by this section.

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

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

153 15. Any county or city not within a county in this state may, by an affirmative vote of
154 the governing body of such county, opt out of the provisions of this section and sections 137.073,
155 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly,
156 second regular session and section 137.073 as modified by house committee substitute for senate
157 substitute for senate committee substitute for senate bill no. 960, ninety-second general
158 assembly, second regular session, for the next year of the general reassessment, prior to January
159 first of any year. No county or city not within a county shall exercise this opt-out provision after
160 implementing the provisions of this section and sections 137.073, 138.060, and 138.100 as
161 enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and
162 section 137.073 as modified by house committee substitute for senate substitute for senate
163 committee substitute for senate bill no. 960, ninety-second general assembly, second regular
164 session, in a year of general reassessment. For the purposes of applying the provisions of this
165 subsection, a political subdivision contained within two or more counties where at least one of
166 such counties has opted out and at least one of such counties has not opted out shall calculate a
167 single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general
168 assembly, second regular session. A governing body of a city not within a county or a county
169 that has opted out under the provisions of this subsection may choose to implement the
170 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill
171 no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as
172 modified by house committee substitute for senate substitute for senate committee substitute for
173 senate bill no. 960, ninety-second general assembly, second regular session, for the next year of

174 general reassessment, by an affirmative vote of the governing body prior to December thirty-first
175 of any year.

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

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

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

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

137.385. Any person aggrieved by the assessment of his property may appeal to the
2 county board of equalization. An appeal shall be in writing and the forms to be used for this
3 purpose shall be furnished by the county clerk. Such appeal shall be lodged with the county clerk
4 as secretary of the board of equalization before the ~~third~~ **second** Monday in ~~June~~ **July**;
5 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
2 appeals from the valuation of property made by the assessor, and shall correct and adjust the
3 assessment accordingly. There shall be no presumption that the assessor's valuation is correct.
4 In any county with a charter form of government [~~with a population greater than two hundred~~
5 ~~eighty thousand inhabitants but less than two hundred eighty five thousand inhabitants~~], and in
6 any county **of the first classification** [~~with a charter form of government with greater than one~~
7 ~~million inhabitants~~], and in any city not within a county, the assessor shall have the burden to
8 prove that the assessor's valuation does not exceed the true market value of the subject property.
9 In such county or city, in the event a physical inspection of the subject property is required by
10 subsection 10 of section 137.115, the assessor shall have the burden to establish the manner in
11 which the physical inspection was performed and shall have the burden to prove that the physical
12 inspection was performed in accordance with section 137.115. In such county or city, in the
13 event the assessor fails to provide sufficient evidence to establish that the physical inspection
14 was performed in accordance with section 137.115, the property owner shall prevail on the
15 appeal as a matter of law. At any hearing before the state tax commission or a court of
16 competent jurisdiction of an appeal of assessment from a first class **county**, charter county, or
17 a city not within a county, the assessor shall not advocate nor present evidence advocating a
18 valuation higher than that value finally determined by the assessor or the value determined by
19 the board of equalization, whichever is higher, for that assessment period.

20 2. The county clerk shall keep an accurate record of the proceedings and orders of the
21 board, and the assessor shall correct all erroneous assessments, and the clerk shall adjust the tax
22 book according to the orders of such board and the orders of the state tax commission, except
23 that in adding or deducting such percent to each tract or parcel of real estate as required by such
24 board or state tax commission, he shall add or deduct in each case any fractional sum of less than
25 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
2 taxpayer's federal adjusted gross income subject to the modifications in this section.

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

4 (1) The amount of any federal income tax refund received for a prior year which resulted
5 in a Missouri income tax benefit. **The amount added pursuant to this subdivision shall not**
6 **include any amount of a federal income tax refund attributable to a tax credit reducing a**
7 **taxpayer's federal tax liability pursuant to the Coronavirus Aid, Relief, and Economic**
8 **Security (CARES) Act of 2020, Pub. L. 116-136, for the tax year beginning on or after**
9 **January 1, 2020, and ending on or before December 31, 2020, and deducted from Missouri**
10 **adjusted gross income under section 143.171;**

11 (2) Interest on certain governmental obligations excluded from federal gross income by
12 26 U.S.C. Section 103 of the Internal Revenue Code, as amended. The previous sentence shall
13 not apply to interest on obligations of the state of Missouri or any of its political subdivisions or
14 authorities and shall not apply to the interest described in subdivision (1) of subsection 3 of this
15 section. The amount added pursuant to this subdivision shall be reduced by the amounts
16 applicable to such interest that would have been deductible in computing the taxable income of
17 the taxpayer except only for the application of 26 U.S.C. Section 265 of the Internal Revenue
18 Code, as amended. The reduction shall only be made if it is at least five hundred dollars;

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

25 (4) The amount of any deduction that is included in the computation of federal taxable
26 income for net operating loss allowed by 26 U.S.C. Section 172 of the Internal Revenue Code
27 of 1986, as amended, other than the deduction allowed by 26 U.S.C. Section 172(b)(1)(G) and
28 26 U.S.C. Section 172(i) of the Internal Revenue Code of 1986, as amended, for a net operating
29 loss the taxpayer claims in the tax year in which the net operating loss occurred or carries
30 forward for a period of more than twenty years and carries backward for more than two years.
31 Any amount of net operating loss taken against federal taxable income but disallowed for
32 Missouri income tax purposes pursuant to this subdivision after June 18, 2002, may be carried
33 forward and taken against any income on the Missouri income tax return for a period of not more
34 than twenty years from the year of the initial loss; and

35 (5) For nonresident individuals in all taxable years ending on or after December 31,
36 2006, the amount of any property taxes paid to another state or a political subdivision of another
37 state for which a deduction was allowed on such nonresident's federal return in the taxable year
38 unless such state, political subdivision of a state, or the District of Columbia allows a subtraction
39 from income for property taxes paid to this state for purposes of calculating income for the
40 income tax for such state, political subdivision of a state, or the District of Columbia;

41 (6) For all tax years beginning on or after January 1, 2018, any interest expense paid or
42 accrued in a previous taxable year, but allowed as a deduction under 26 U.S.C. Section 163, as
43 amended, in the current taxable year by reason of the carryforward of disallowed business
44 interest provisions of 26 U.S.C. Section 163(j), as amended. For the purposes of this
45 subdivision, an interest expense is considered paid or accrued only in the first taxable year the

46 deduction would have been allowable under 26 U.S.C. Section 163, as amended, if the limitation
47 under 26 U.S.C. Section 163(j), as amended, did not exist.

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

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

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

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

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

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

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

77 (7) The amount that would have been deducted in the computation of federal taxable
78 income pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as in effect on January
79 1, 2002, to the extent that amount relates to property purchased on or after July 1, 2002, but
80 before July 1, 2003, and to the extent that amount exceeds the amount actually deducted pursuant

81 to 26 U.S.C. Section 168 of the Internal Revenue Code as amended by the Job Creation and
82 Worker Assistance Act of 2002;

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

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

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

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

110 (11) For all tax years beginning on or after January 1, 2018, any interest expense paid
111 or accrued in the current taxable year, but not deducted as a result of the limitation imposed
112 under 26 U.S.C. Section 163(j), as amended. For the purposes of this subdivision, an interest
113 expense is considered paid or accrued only in the first taxable year the deduction would have
114 been allowable under 26 U.S.C. Section 163, as amended, if the limitation under 26 U.S.C.
115 Section 163(j), as amended, did not exist.

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

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

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

125 7. (1) As used in this subsection, "qualified health insurance premium" means the
126 amount paid during the tax year by such taxpayer for any insurance policy primarily providing
127 health care coverage for the taxpayer, the taxpayer's spouse, or the taxpayer's dependents.

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

133 8. (1) Beginning January 1, 2014, in addition to the subtractions provided in this section,
134 one hundred percent of the cost incurred by a taxpayer for a home energy audit conducted by an
135 entity certified by the department of natural resources under section 640.153 or the
136 implementation of any energy efficiency recommendations made in such an audit shall be
137 subtracted from the taxpayer's federal adjusted gross income to the extent the amount paid for
138 any such activity is included in federal taxable income. The taxpayer shall provide the
139 department of revenue with a summary of any recommendations made in a qualified home
140 energy audit, the name and certification number of the qualified home energy auditor who
141 conducted the audit, and proof of the amount paid for any activities under this subsection for
142 which a deduction is claimed. The taxpayer shall also provide a copy of the summary of any
143 recommendations made in a qualified home energy audit to the department of natural resources.

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

148 (3) Any deduction claimed under this subsection shall be claimed for the tax year in
149 which the qualified home energy audit was conducted or in which the implementation of the
150 energy efficiency recommendations occurred. If implementation of the energy efficiency

151 recommendations occurred during more than one year, the deduction may be claimed in more
152 than one year, subject to the limitations provided under subdivision (2) of this subsection.

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

157 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
2 before December 31, 2018, an individual taxpayer shall be allowed a deduction for his or her
3 federal income tax liability under Chapter 1 of the Internal Revenue Code for the same taxable
4 year for which the Missouri return is being filed, not to exceed five thousand dollars on a single
5 taxpayer's return or ten thousand dollars on a combined return, after reduction for all credits
6 thereon, except the credit for payments of federal estimated tax, the credit for the overpayment
7 of any federal tax, and the credits allowed by the Internal Revenue Code by 26 U.S.C. Section
8 31, 26 U.S.C. Section 27, and 26 U.S.C. Section 34.

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

18

19 If the Missouri gross income on the return is:	The deduction percentage is:
20 \$25,000 or less	35 percent
21 From \$25,001 to \$50,000	25 percent
22 From \$50,001 to \$100,000	15 percent
23 From \$100,001 to \$125,000	5 percent
24 \$125,001 or more	0 percent

25 **(2)** Notwithstanding any provision of law to the contrary, the amount of any tax
26 credits reducing a taxpayer's federal tax liability pursuant to Public Law 116-136, enacted
27 by the 116th United States Congress, for the tax year beginning on or after January 1,
28 2020, and ending on or before December 31, 2020, shall not be considered in determining
29 a taxpayer's federal tax liability for the purposes of subdivision (1) of this subsection, and

30 **such amount may be included in the amount to be deducted under subdivision (1) of this**
31 **subsection.**

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

38 4. If a federal income tax liability for a tax year prior to the applicability of sections
39 143.011 to 143.996 for which he was not previously entitled to a Missouri deduction is later paid
40 or accrued, he may deduct the federal tax in the later year to the extent it would have been
41 deductible if paid or accrued in the prior year.

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

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

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

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

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

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

22 3. A qualified taxpayer claiming the deduction authorized under this section shall
23 retain records sufficient to verify the amounts of any charitable contributions used to
24 calculate his or her qualified amount. The department of revenue shall promulgate rules

25 and regulations relating to this subsection including, but not limited to, rules describing
26 when a qualified taxpayer may be required to provide copies of such records to the
27 department.

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

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

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

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

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

46 (3) This section shall terminate on September first of the calendar year immediately
47 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
2 on all retail sales of feminine hygiene products shall be levied at a rate that shall not exceed
3 the sales tax levied on the retail sale of food. For purposes of this section, the term
4 "feminine hygiene products" means tampons, pads, liners, and cups.

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

10 department of elementary and secondary education and the pupil's school district when a student
11 discontinues enrollment at a charter school.

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

13 Except as provided in subsections 3 and 4 of this section, the aid payments for charter schools
14 shall be as described in this subsection.

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

21 (2) The district of residence of a pupil attending a charter school shall also pay to the
22 charter school any other federal or state aid that the district receives on account of such ~~[child]~~
23 **pupil.**

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

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

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

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

34 A workplace charter school shall receive payment for each eligible pupil as provided under
35 subsection 2 of this section, except that if the student is not a resident of the district and is
36 participating in a voluntary interdistrict transfer program, the payment for such pupils shall be
37 the same as provided under section 162.1060.

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

39 A charter school that has declared itself as a local educational agency shall receive from the
40 department of elementary and secondary education an annual amount equal to the product of the
41 charter school's weighted average daily attendance and the state adequacy target, multiplied by
42 the dollar value modifier for the district, plus local tax revenues per weighted average daily
43 attendance from the incidental and teachers funds in excess of the performance levy as defined
44 in section 163.011 plus all other state aid attributable to such pupils. If a charter school declares
45 itself as a local educational agency, the department of elementary and secondary education shall,

46 upon notice of the declaration, reduce the payment made to the school district by the amount
47 specified in this subsection and pay directly to the charter school the annual amount reduced
48 from the school district's payment.

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

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

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

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

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

75 (2) Provide a term sheet setting forth the proposed duration of the service contract; roles
76 and responsibilities of the governing board, the school staff, and the service provider; scope of
77 services and resources to be provided by the service provider; performance evaluation measures
78 and time lines; compensation structure, including clear identification of all fees to be paid to the
79 service provider; methods of contract oversight and enforcement; investment disclosure; and
80 conditions for renewal and termination of the contract;

81 (3) Disclose any known conflicts of interest between the school governing board and
82 proposed service provider or any affiliated business entities;

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

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

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

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

93 9. A charter school shall be eligible for transportation state aid pursuant to section
94 163.161 and shall be free to contract with the local district, or any other entity, for the provision
95 of transportation to the students of the charter school.

96 10. (1) The proportionate share of state and federal resources generated by students with
97 disabilities or staff serving them shall be paid in full to charter schools enrolling those students
98 by their school district where such enrollment is through a contract for services described in this
99 section. The proportionate share of money generated under other federal or state categorical aid
100 programs shall be directed to charter schools serving such students eligible for that aid.

101 (2) A charter school shall provide the special services provided pursuant to section
102 162.705 and may provide the special services pursuant to a contract with a school district or any
103 provider of such services.

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

108 12. A charter school is authorized to incur debt in anticipation of receipt of funds. A
109 charter school may also borrow to finance facilities and other capital items. A school district
110 may incur bonded indebtedness or take other measures to provide for physical facilities and other
111 capital items for charter schools that it sponsors or contracts with. Except as otherwise
112 specifically provided in sections 160.400 to 160.425, upon the dissolution of a charter school,
113 any liabilities of the corporation will be satisfied through the procedures of chapter 355. A
114 charter school shall satisfy all its financial obligations within twelve months of notice from the
115 sponsor of the charter school's closure under subsection 8 of section 160.405. After satisfaction
116 of all its financial obligations, a charter school shall return any remaining state and federal funds

117 to the department of elementary and secondary education for disposition as stated in subdivision
118 (17) of subsection 1 of section 160.405. The department of elementary and secondary education
119 may withhold funding at a level the department determines to be adequate during a school's last
120 year of operation until the department determines that school records, liabilities, and reporting
121 requirements, including a full audit, are satisfied.

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

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

128 **15. (1) As used in this section, the following terms mean:**

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

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

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

133 **(i) Property taxes and delinquent taxes;**

134 **(ii) Merchants' and manufacturers' tax revenues;**

135 **(iii) Financial institutions' tax revenues;**

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

138 **(v) Payments in lieu of taxes;**

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

140 **(vii) Any future aid.**

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

149 **(2) Each charter school and each school district responsible for distributing local**
150 **aid to charter schools under this subsection shall include as part of their annual**
151 **independent audit an audit of pupil residency, enrollment, and attendance in order to**
152 **verify pupil residency in the school district or local education agency.**

153 **(3) A school district having one or more resident pupils attending a charter school**
154 **shall pay to the charter school an annual amount equal to the product of the charter**
155 **school's weighted average daily attendance and the state adequacy target, multiplied by**
156 **the dollar value modifier for the district, less the charter school's share of local effort as**
157 **defined in section 163.011 plus all other state aid attributable to such pupils plus local aid**
158 **received by the school district divided by the total weighted average daily attendance of the**
159 **school district and all charter schools within the school district.**

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

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

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

178 **(b) The school district shall, as part of its annual audit as required by section**
179 **165.111, include a report converting the local aid received from an accrual basis to a cash**
180 **basis. Such report shall be made publicly available on its district website in a searchable**
181 **format or as a downloadable and searchable document.**

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

189 **remit the underpayment amount to the charter school. In the event of an overpayment, the**
190 **charter school shall remit the overpayment amount to the school district.**

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

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

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

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

203 **16. The department may promulgate rules for the annual review of payments and**
204 **any penalties to be assessed under subsection 15 of this section. Any rule or portion of a**
205 **rule, as that term is defined in section 536.010, that is created under the authority**
206 **delegated in this section shall become effective only if it complies with and is subject to all**
207 **of the provisions of chapter 536 and, if applicable, section 536.028. This section and**
208 **chapter 536 are nonseverable, and if any of the powers vested with the general assembly**
209 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
210 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority and**
211 **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:

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

5 (2) "Average daily attendance", the quotient or the sum of the quotients obtained by
6 dividing the total number of hours attended in a term by resident pupils between the ages of five
7 and twenty-one by the actual number of hours school was in session in that term. To the average
8 daily attendance of the following school term shall be added the full-time equivalent average
9 daily attendance of summer school students. "Full-time equivalent average daily attendance of
10 summer school students" shall be computed by dividing the total number of hours, except for
11 physical education hours that do not count as credit toward graduation for students in grades
12 nine, ten, eleven, and twelve, attended by all summer school pupils by the number of hours
13 required in section 160.011 in the school term. For purposes of determining average daily

14 attendance under this subdivision, the term "resident pupil" shall include all children between
15 the ages of five and twenty-one who are residents of the school district and who are attending
16 kindergarten through grade twelve in such district. If a child is attending school in a district
17 other than the district of residence and the child's parent is teaching in the school district or is a
18 regular employee of the school district which the child is attending, then such child shall be
19 considered a resident pupil of the school district which the child is attending for such period of
20 time when the district of residence is not otherwise liable for tuition. Average daily attendance
21 for students below the age of five years for which a school district may receive state aid based
22 on such attendance shall be computed as regular school term attendance unless otherwise
23 provided by law;

24 (3) "Current operating expenditures":

25 (a) For the fiscal year 2007 calculation, "current operating expenditures" shall be
26 calculated using data from fiscal year 2004 and shall be calculated as all expenditures for
27 instruction and support services except capital outlay and debt service expenditures minus the
28 revenue from federal categorical sources; food service; student activities; categorical payments
29 for transportation costs pursuant to section 163.161; state reimbursements for early childhood
30 special education; the career ladder entitlement for the district, as provided for in sections
31 168.500 to 168.515; the vocational education entitlement for the district, as provided for in
32 section 167.332; and payments from other districts;

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

40 (4) "District's tax rate ceiling", the highest tax rate ceiling in effect subsequent to the
41 1980 tax year or any subsequent year. Such tax rate ceiling shall not contain any tax levy for
42 debt service;

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

47 (a) "County wage per job", the total county wage and salary disbursements divided by
48 the total county wage and salary employment for each county and the City of St. Louis as

49 reported by the Bureau of Economic Analysis of the United States Department of Commerce for
50 the fourth year preceding the payment year;

51 (b) "Regional wage per job":

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

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

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

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

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

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

81 (7) "Free and reduced price lunch threshold" shall be calculated by dividing the total free
82 and reduced price lunch pupil count of every performance district that falls entirely above the
83 bottom five percent and entirely below the top five percent of average daily attendance, when

84 such districts are rank-ordered based on their current operating expenditures per average daily
85 attendance, by the total average daily attendance of all included performance districts;

86 (8) "Limited English proficiency pupil count", the number in the preceding school year
87 of pupils aged three through twenty-one enrolled or preparing to enroll in an elementary school
88 or secondary school who were not born in the United States or whose native language is a
89 language other than English or are Native American or Alaskan native, or a native resident of
90 the outlying areas, and come from an environment where a language other than English has had
91 a significant impact on such individuals' level of English language proficiency, or are migratory,
92 whose native language is a language other than English, and who come from an environment
93 where a language other than English is dominant; and have difficulties in speaking, reading,
94 writing, or understanding the English language sufficient to deny such individuals the ability to
95 meet the state's proficient level of achievement on state assessments described in Public Law
96 107-10, the ability to achieve successfully in classrooms where the language of instruction is
97 English, or the opportunity to participate fully in society;

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

103 (10) "Local effort":

104 (a) For the fiscal year 2007 calculation, "local effort" shall be computed as the equalized
105 assessed valuation of the property of a school district in calendar year 2004 divided by one
106 hundred and multiplied by the performance levy less the percentage retained by the county
107 assessor and collector plus one hundred percent of the amount received in fiscal year 2005 for
108 school purposes from intangible taxes, fines, escheats, payments in lieu of taxes and receipts
109 from state-assessed railroad and utility tax, one hundred percent of the amount received for
110 school purposes pursuant to the merchants' and manufacturers' taxes under sections 150.010 to
111 150.370, one hundred percent of the amounts received for school purposes from federal
112 properties under sections 12.070 and 12.080 except when such amounts are used in the
113 calculation of federal impact aid pursuant to P.L. 81-874, fifty percent of Proposition C revenues
114 received for school purposes from the school district trust fund under section 163.087, and one
115 hundred percent of any local earnings or income taxes received by the district for school
116 purposes. Under this paragraph, for a special district established under sections 162.815 to
117 162.940 in a county with a charter form of government and with more than one million
118 inhabitants, a tax levy of zero shall be utilized in lieu of the performance levy for the special
119 school district;

120 (b) In every **fiscal** year subsequent to fiscal year 2007 **through June 30, 2021**, "local
121 effort" shall be the amount calculated under paragraph (a) of this subdivision plus any increase
122 in the amount received for school purposes from fines. **In every fiscal year beginning on or**
123 **after July 1, 2021, "local effort" shall be the amount calculated under paragraph (a) of this**
124 **subdivision, and any increase in the amount received for school purposes from fines shall**
125 **not be included.** If a district's assessed valuation has decreased subsequent to the calculation
126 outlined in paragraph (a) of this subdivision, the district's local effort shall be calculated using
127 the district's current assessed valuation in lieu of the assessed valuation utilized in the calculation
128 outlined in paragraph (a) of this subdivision. When a change in a school district's boundary lines
129 occurs because of a boundary line change, annexation, attachment, consolidation, reorganization,
130 or dissolution under section 162.071, 162.081, sections 162.171 to 162.201, section 162.221,
131 162.223, 162.431, 162.441, or 162.451, or in the event that a school district assumes any territory
132 from a district that ceases to exist for any reason, the department of elementary and secondary
133 education shall make a proper adjustment to each affected district's local effort, so that each
134 district's local effort figure conforms to the new boundary lines of the district. The department
135 shall compute the local effort figure by applying the calendar year 2004 assessed valuation data
136 to the new land areas resulting from the boundary line change, annexation, attachment,
137 consolidation, reorganization, or dissolution and otherwise follow the procedures described in
138 this subdivision;

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

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

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

154 (12) "Operating levy for school purposes", the sum of tax rates levied for teachers' and
155 incidental funds plus the operating levy or sales tax equivalent pursuant to section 162.1100 of

156 any transitional school district containing the school district, in the payment year, not including
157 any equalized operating levy for school purposes levied by a special school district in which the
158 district is located;

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

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

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

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

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

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

192 fifty percent of that increase shall be included in the state adequacy target amount in the
193 subsequent year. The state adequacy target may be adjusted to accommodate available
194 appropriations as provided in subsection 7 of section 163.031;

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

200 (20) "Weighted average daily attendance", the average daily attendance plus the product
201 of twenty-five hundredths multiplied by the free and reduced price lunch pupil count that exceeds
202 the free and reduced price lunch threshold, plus the product of seventy-five hundredths
203 multiplied by the number of special education pupil count that exceeds the special education
204 threshold, plus the product of six-tenths multiplied by the number of limited English proficiency
205 pupil count that exceeds the limited English proficiency threshold. For special districts
206 established under sections 162.815 to 162.940 in a county with a charter form of government and
207 with more than one million inhabitants, weighted average daily attendance shall be the average
208 daily attendance plus the product of twenty-five hundredths multiplied by the free and reduced
209 price lunch pupil count that exceeds the free and reduced price lunch threshold, plus the product
210 of seventy-five hundredths multiplied by the sum of the special education pupil count that
211 exceeds the threshold for each county district, plus the product of six-tenths multiplied by the
212 limited English proficiency pupil count that exceeds the limited English proficiency threshold.
213 None of the districts comprising a special district established under sections 162.815 to 162.940
214 in a county with a charter form of government and with more than one million inhabitants[,] shall
215 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
2 school fund, Jefferson County school fund, and Washington County school fund from the
3 payment of a civil penalty pursuant to a consent decree filed in the United States district court
4 for the eastern district of Missouri in December, 2011, in the case of *United States of America*
5 *and State of Missouri v. the Doe Run Resources Corporation d/b/a "The Doe Run Company,"*
6 *and the Buick Resource Recycling Facility, LLC*, because of environmental violations shall not
7 be included in any district's local effort figure, as such term is defined in section 163.011. The
8 provisions of this ~~section~~ **subsection** shall terminate on July 1, 2016.

9 **2. (1) No moneys received in the Iron County school fund from the payment of any**
10 **penalty, whether to resolve violations or as payment of any stipulated penalty, under**
11 **Administrative Order on Consent No. APCP-2019-001 ("Order") issued by the department**

12 of natural resources and effective on August 30, 2019, shall be included in such school
13 district's local effort calculation, as such term is defined in section 163.011.

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

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

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

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

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

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

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

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

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

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

29 3. The governing bodies of at least two contiguous or overlapping political
30 subdivisions in this state may establish one or more TIME zones, which shall be political

31 subdivisions of the state, for the purposes of completing infrastructure projects to promote
32 the economic development of the region. Such zones may only include the area within the
33 governing bodies' jurisdiction, ownership, or control, and may include any such area. The
34 governing bodies shall determine the boundaries for each TIME zone, and more than one
35 TIME zone may exist within the governing bodies' jurisdiction or under the governing
36 bodies' ownership or control, and may be expanded or contracted by resolution of the zone
37 board.

38 4. (1) To establish a TIME zone, the governing bodies of at least two political
39 subdivisions shall each propose an ordinance or resolution creating such zone. Such
40 ordinance or resolution shall set forth the names of the political subdivisions which will
41 form the TIME zone, the general nature of the proposed improvements, the estimated cost
42 of such improvements, the boundaries of the proposed TIME zone, and the estimated
43 number of new jobs to be created in the TIME zone. Prior to approving such ordinance
44 or resolution, each governing body shall hold a public hearing to consider the creation of
45 the TIME zone and the proposed improvements therein. The governing bodies shall hear
46 and pass upon all objections to the TIME zone and the proposed improvements, if any, and
47 may amend the proposed improvements, and the plans and specifications therefor.

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

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

58 6. (1) Prior to retaining any state withholding tax pursuant to subsection 9 of this
59 section, a zone board shall enter into an agreement with the department. Such agreement
60 shall include, but shall not be limited to:

- 61 (a) The estimated number of new jobs to be created;
- 62 (b) The estimated average wage of new jobs to be created;
- 63 (c) The estimated net fiscal impact of the new jobs;
- 64 (d) The estimated costs of the proposed improvements;
- 65 (e) The estimated amount of withholding tax to be retained pursuant to subsection
66 9 of this section over the period of the agreement; and

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

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

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

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

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

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

85 7. (1) The term of the agreement entered into pursuant to subsection 6 of this
86 section shall not exceed ten years. A zone board may apply to the department for approval
87 to renew any agreement. Such application shall be made on forms provided by the
88 department. In determining whether to approve the renewal of an agreement, the
89 department shall consider:

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

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

94 (c) Any other factor the department requires.

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

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

103 **8. If a qualified company is retaining withholding tax pursuant to sections 620.2000**
104 **to 620.2020 for new jobs, as such terms are defined in section 620.2005, that also qualify**
105 **for the retention of withholding tax pursuant to this section, the department shall not**
106 **authorize an agreement pursuant to this section that results in more than fifty percent of**
107 **the withholding tax for such new jobs being retained pursuant to this section and sections**
108 **620.2000 to 620.2020.**

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

117 **10. There is hereby created in the state treasury the "TIME Zone Fund", which**
118 **shall consist of money collected under this section. The state treasurer shall be custodian**
119 **of the fund and may approve disbursements from the fund in accordance with sections**
120 **30.170 and 30.180 to the zone boards of the TIME zones from which the funds were**
121 **collected, less the pro-rata portion appropriated by the general assembly to be used solely**
122 **for the administration of this section, which shall not exceed ten percent of the total**
123 **amount collected within the TIME zones of a zone board. Notwithstanding the provisions**
124 **of section 33.080 to the contrary, any moneys remaining in the fund at the end of the**
125 **biennium shall not revert to the credit of the general revenue fund. The state treasurer**
126 **shall invest moneys in the fund in the same manner as other funds are invested. Any**
127 **interest and moneys earned on such investments shall be credited to the fund.**

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

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

- 135 **(1) The locations of the established TIME zones governed by the zone board;**
136 **(2) The number of new jobs created within the TIME zones governed by the zone**
137 **board;**

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

140 **(4) The amount of withholding tax retained pursuant to subsection 9 of this section**
141 **from new jobs created within the TIME zones governed by the zone board.**

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

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

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

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

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

160 **(2) If such program is reauthorized, the program authorized pursuant to this**
161 **section shall sunset automatically twelve years after the effective date of the**
162 **reauthorization; and**

163 **(3) This section shall terminate on September first of the calendar year immediately**
164 **following the calendar year in which the program authorized pursuant to this section is**
165 **sunset.**

620.3210. 1. This section shall be known and may be cited as the "Capitol Complex
2 **Tax Credit Act".**

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

4 **(1) "Board", the Missouri development finance board, a body corporate and politic**
5 **created under sections 100.250 to 100.297 and sections 100.700 to 100.850;**

6 **(2) "Capitol complex", the following buildings located in Jefferson City, Missouri:**

7 **(a) State capitol building, 201 West Capitol Avenue;**

8 **(b) Supreme court building, 207 West High Street;**

- 9 (c) Old federal courthouse, 131 West High Street;
- 10 (d) Highway building, 105 Capitol Avenue;
- 11 (e) Governor's mansion, 100 Madison Street;
- 12 (3) "Certificate", a tax credit certificate issued under this section;
- 13 (4) "Department", the department of economic development;
- 14 (5) "Eligible artifact", any item of personal property specifically for display in a
15 building in the capitol complex or former fixtures that were previously owned by the state
16 and used within the capitol complex but have been removed. The board of public buildings
17 shall, in their sole discretion, make all determinations as to which items are eligible
18 artifacts and may employ such experts as may be useful in making such a determination;
- 19 (6) "Eligible artifact donation", a donation of an eligible artifact to the board of
20 public buildings. The value of such donation shall be set by the board of public buildings,
21 who may employ such experts as may be useful in making such a determination. The
22 board of public buildings shall, in their sole discretion, determine if an artifact is to be
23 accepted;
- 24 (7) "Eligible monetary donation", donations received from a qualified donor to the
25 capitol complex fund created in this section, or to an organization exempt from taxation
26 under 501(c)(3) of the Internal Revenue Service Code of 1986, as amended, whose mission
27 and purpose is to restore, renovate, improve, and maintain one or more buildings in the
28 capitol complex, that are to be used solely for projects to restore, renovate, improve, and
29 maintain buildings and their furnishings in the capitol complex and the administration
30 thereof. Eligible monetary donations may include:
- 31 (a) Cash, including checks, money orders, credit card payments, or similar cash
32 equivalents valued at the face value of the currency. Currency of other nations shall be
33 valued based on the exchange rate on the date of the gift. The date of the donation shall
34 be the date that cash or check is received by the applicant or the date posted to the donor's
35 account in the case of credit or debit cards;
- 36 (b) Stocks from a publicly traded company; and
- 37 (c) Bonds that are publicly traded;
- 38 (8) "Eligible recipient", the capitol complex fund, created in this section, or an
39 organization exempt from taxation under 501(c)(3) of the Internal Revenue Service Code
40 of 1986, as amended, whose mission and purpose is to restore, renovate, improve, and
41 maintain one or more buildings in the capitol complex;
- 42 (9) "Qualified donor", any of the following individuals or entities who make an
43 eligible monetary donation or eligible artifact donation to the capitol complex fund or other
44 eligible recipient;

45 **(a) A person, firm, partner in a firm, corporation, or a shareholder in an S**
46 **corporation doing business in the state of Missouri and subject to the state income tax**
47 **imposed in chapter 143;**

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

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

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

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

57 **3. There is hereby created a fund to be known as the "Capitol Complex Fund",**
58 **separate and distinct from all other board funds, that is hereby authorized to receive any**
59 **eligible monetary donation as provided in this section. The capitol complex fund shall be**
60 **segregated into two accounts: a rehabilitation and renovation account and a maintenance**
61 **account. Ninety percent of the revenues received from eligible monetary donations**
62 **pursuant to the provisions of this section and shall be deposited in the rehabilitation and**
63 **renovation account and seven and one-half percent of such revenues shall be deposited in**
64 **the maintenance account. The assets of these accounts, together with any interest that may**
65 **accrue thereon, shall be used by the board solely for the purposes of restoration and**
66 **maintenance of the buildings of the capitol complex as defined in this section, and for no**
67 **other purpose. The remaining two and one-half percent of the revenues deposited into the**
68 **fund may be used for the purposes of soliciting donations to the fund, advertising and**
69 **promoting the fund, and administering the fund. Any amounts not used for those purposes**
70 **shall be deposited back into the rehabilitation and renovation account and the maintenance**
71 **account, divided in the manner set forth in this section. The board may, as an**
72 **administrative cost, use the funds to hire fundraising professionals and such other experts**
73 **or advisors as necessary to carry out the board's duties under this section. The choice of**
74 **projects for which the moneys are to be used, as well as the determination of the methods**
75 **of carrying out the project and the procurement of goods and services thereon, shall be**
76 **made by the commissioner of administration. No moneys shall be released from the fund**
77 **for any expense without the approval of the commissioner of administration, who may**
78 **delegate that authority as the commissioner deems appropriate. All contracts for**
79 **rehabilitation, renovation, or maintenance work shall be the responsibility of the**
80 **commissioner of administration. A memorandum of understanding may be executed**

81 between the commissioner of administration and the board determining the processes for
82 obligation, reservation, and payment of eligible costs from the fund. The commissioner of
83 administration shall not obligate costs in excess of the fund balance. The board shall not
84 be responsible for any costs obligated in excess of available funds and shall be held
85 harmless in any contracts related to rehabilitation, renovation, and maintenance of capitol
86 complex buildings. No other board funds shall be used to pay obligations made by the
87 commissioner of administration related to activities under this section.

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

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

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

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

117 percent of the amount of the donation, as indicated in the statement from the board of
118 public buildings.

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

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

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

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

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

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

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

148 **(3) This section shall terminate on September first of the calendar year immediately**
149 **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.]~~

2

3

4

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

- 2 ~~—— (1) "Alternative fuel vehicle refueling property", property in this state~~
 3 ~~owned by an eligible applicant and used for storing alternative fuels and for~~
 4 ~~dispensing such alternative fuels into fuel tanks of motor vehicles owned by such~~
 5 ~~eligible applicant or private citizens;~~
 6 ~~—— (2) "Alternative fuels", any motor fuel at least seventy percent of the~~
 7 ~~volume of which consists of one or more of the following:~~
 8 ~~—— (a) Ethanol;~~
 9 ~~—— (b) Natural gas;~~
 10 ~~—— (c) Compressed natural gas, or CNG;~~
 11 ~~—— (d) Liquefied natural gas, or LNG;~~
 12 ~~—— (e) Liquefied petroleum gas, or LP gas, propane, or autogas;~~
 13 ~~—— (f) Any mixture of biodiesel and diesel fuel, without regard to any use of~~
 14 ~~kerosene;~~
 15 ~~—— (g) Hydrogen;~~
 16 ~~—— (3) "Department", the department of economic development;~~
 17 ~~—— (4) "Electric vehicle recharging property", property in this state owned~~
 18 ~~by an eligible applicant and used for recharging electric motor vehicles owned by~~
 19 ~~such eligible applicant or private citizens;~~
 20 ~~—— (5) "Eligible applicant", a business entity or private citizen that is the~~
 21 ~~owner of an electric vehicle recharging property or an alternative fuel vehicle~~
 22 ~~refueling property;~~
 23 ~~—— (6) "Qualified Missouri contractor", a contractor whose principal place~~
 24 ~~of business is located in Missouri and has been located in Missouri for a period~~
 25 ~~of not less than five years;~~
 26 ~~—— (7) "Qualified property", an electric vehicle recharging property or an~~
 27 ~~alternative fuel vehicle refueling property which, if constructed after August 28,~~
 28 ~~2014, was constructed with at least fifty-one percent of the costs being paid to~~
 29 ~~qualified Missouri contractors for the:~~
 30 ~~—— (a) Fabrication of premanufactured equipment or process piping used in~~
 31 ~~the construction of such facility;~~
 32 ~~—— (b) Construction of such facility; and~~
 33 ~~—— (c) General maintenance of such facility during the time period in which~~
 34 ~~such facility receives any tax credit under this section.~~
 35 ~~If no qualified Missouri contractor is located within seventy-five miles of the~~
 36 ~~property, the requirement that fifty-one percent of the costs shall be paid to~~
 37 ~~qualified Missouri contractors shall not apply.~~
 38 ~~—— 2. For all tax years beginning on or after January 1, 2015, but before~~
 39 ~~January 1, 2018, any eligible applicant who installs and operates a qualified~~
 40 ~~property shall be allowed a credit against the tax otherwise due under chapter~~
 41 ~~143, excluding withholding tax imposed by sections 143.191 to 143.265, or due~~
 42 ~~under chapter 147 or chapter 148 for any tax year in which the applicant is~~
 43 ~~constructing the qualified property. The credit allowed in this section per eligible~~

44 applicant who is a private citizen shall not exceed fifteen hundred dollars or per
45 eligible applicant that is a business entity shall not exceed the lesser of twenty
46 thousand dollars or twenty percent of the total costs directly associated with the
47 purchase and installation of any alternative fuel storage and dispensing equipment
48 or any recharging equipment on any qualified property, which shall not include
49 the following:

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

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

53 ~~or~~

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

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

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

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

77 ~~_____ 6. The director of revenue shall establish the procedure by which the tax~~
78 ~~credits in this section may be claimed, and shall establish a procedure by which~~
79 ~~the cumulative amount of tax credits is apportioned equally among all eligible~~
80 ~~applicants claiming the credit. To the maximum extent possible, the director of~~
81 ~~revenue shall establish the procedure described in this subsection in such a~~
82 ~~manner as to ensure that eligible applicants can claim all the tax credits possible~~
83 ~~up to the cumulative amount of tax credits available for the taxable year. No~~
84 ~~eligible applicant claiming a tax credit under this section shall be liable for any~~
85 ~~interest or penalty for filing a tax return after the date fixed for filing such return~~
86 ~~as a result of the apportionment procedure under this subsection.~~

87 ~~7. Any eligible applicant desiring to claim a tax credit under this section~~
 88 ~~shall submit the appropriate application for such credit with the department. The~~
 89 ~~application for a tax credit under this section shall include any information~~
 90 ~~required by the department. The department shall review the applications and~~
 91 ~~certify to the department of revenue each eligible applicant that qualifies for the~~
 92 ~~tax credit.~~

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

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

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

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

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

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

118

Section B. The repeal and reenactment of section 137.115 of section A of this act shall
 2 become effective only upon the passage and approval by the voters of a constitutional
 3 amendment submitted to them by the general assembly allowing for a statutory limitation on the
 4 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
 2 of section A of this act shall become effective only upon the passage and approval by the voters
 3 of a constitutional amendment submitted to them by the general assembly allowing for all county
 4 assessors to be elected.

✓