

# Journal of the Senate

SECOND REGULAR SESSION

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THIRTIETH DAY—WEDNESDAY, MARCH 4, 2020

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The Senate met pursuant to adjournment.

Senator Rowden in the Chair.

Reverend Carl Gauck offered the following prayer:

“Abram believed the Lord; and the Lord reckoned it to him as righteousness.” (Genesis 15:6)

Loving God, we are grateful for Your words for they provide us hope and because of them we never doubt that You are good and Your word holds the promise that all You have said will be accomplished through those who trust and believe in You. We ask that we may be those whom You have set aside to bring Your vision for us into reality. In Your Holy Name we pray. Amen.

The Pledge of Allegiance to the Flag was recited.

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

The Journal of the previous day was read and approved.

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

Present—Senators

Arthur	Bernskoetter	Brown	Burlison	Cierpiot	Crawford	Cunningham
Eigel	Emery	Hegeman	Hoskins	Hough	Koenig	Libla
Luetkemeyer	May	Nasheed	O’Laughlin	Onder	Riddle	Rizzo
Rowden	Sater	Schatz	Schupp	Sifton	Wallingford	White
Wieland	Williams—30					

Absent—Senators—None

Absent with leave—Senator Walsh—1

Vacancies—3

The Lieutenant Governor was present.

**RESOLUTIONS**

Senator May offered Senate Resolution No. 1301, regarding James McGee, Kansas City, which was adopted.

Senator May offered Senate Resolution No. 1302, regarding Yeshemibet Menen, Columbia, which was adopted.

Senator Wallingford offered Senate Resolution No. 1303, regarding Victor Gunn, Cape Girardeau, which was adopted.

Senator Wallingford offered Senate Resolution No. 1304, regarding Ella Valleroy, Cape Girardeau, which was adopted.

Senator Williams offered Senate Resolution No. 1305, regarding Meagan Murray, which was adopted.

Senator Rowden offered Senate Resolution No. 1306, regarding Annie Jurgensmeyer, Overland Park, Kansas, which was adopted.

Senator Rowden offered Senate Resolution No. 1307, regarding Morgan Banker, Columbia, which was adopted.

Senator May offered the following concurrent resolution, which was read:

## SENATE CONCURRENT RESOLUTION NO. 45

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

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

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

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

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

Whereas, when persons with African ancestry in Missouri sued for their freedom, such freedom was routinely granted; and

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

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

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

Whereas, all political power is vested in and derived from the people; and

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

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

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

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

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

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

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

Now, Therefore, Be It Resolved by the members of the Missouri Senate, One Hundredth General Assembly, Second Regular Session, the House of Representatives concurring therein, hereby condemn the March 22, 1852, Dred Scott decision issued by the Missouri Supreme Court; and

Be It Further Resolved that the Secretary of the Senate be instructed to prepare a properly inscribed copy of this resolution for the Governor, the Clerk of the Supreme Court of Missouri, the justices of the Supreme Court of Missouri, and the members of the Missouri congressional delegation.

President Kehoe assumed the Chair.

### REPORTS OF STANDING COMMITTEES

Senator Rowden, Chairman of the Committee on Rules, Joint Rules, Resolutions and Ethics, submitted the following reports:

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which were referred SCS for SBs 673 and 560; SS for SB 644; SS for SB 618; and SS No. 2 for SCS for SB 523, begs leave to report that it has examined the same and finds that the bills have been truly perfected and that the printed copies furnished the Senators are correct.

### SENATE BILLS FOR PERFECTION

Senator Wallingford moved that SB 531 be called from the Informal Calendar and taken up for perfection, which motion prevailed.

Senator Wallingford offered SS for SB 531, entitled:

#### SENATE SUBSTITUTE FOR SENATE BILL NO. 531

An Act to repeal section 452.375, RSMo, and to enact in lieu thereof one new section relating to child custody arrangements.

Senator Wallingford moved that SS for SB 531 be adopted.

Senator Schupp offered SA 1, which was read:

#### SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Bill No. 531, Page 2, Section 452.375, Line 15 of said page, by striking “or”; and further amend line 17 of said page, by inserting after “subsection” the following: “, or if the court finds that one of the parents has abused or neglected the child, as such terms are defined in section 210.110”.

Senator Schupp moved that the above amendment be adopted.

Senator Sifton offered SA 1 to SA 1, which was read:

#### SENATE AMENDMENT NO. 1 TO SENATE AMENDMENT NO. 1

Amend Senate Amendment No. 1 to Senate Substitute for Senate Bill No. 531, Page 1, Line 2, by inserting after the word “amend”, the following: “lines 15-16, by striking the words “a pattern of”; and further amend”; and further amend said amendment, line 5, by inserting after the word “210.110”, the following: “; and

Further amend said bill and section, page 3, line 10, by striking the words “a pattern of”.

Senator Sifton moved that the above amendment be adopted.

Senator Wallingford requested a roll call vote be taken on the adoption of **SA 1 to SA 1**. He was joined in his request by Senators Arthur, Libla, Schupp and Sifton.

Senator Sifton moved that **SA 1 to SA 1** be adopted, which motion failed by the following vote:

YEAS—Senators

Arthur	Luetkemeyer	May	Riddle	Rizzo	Rowden	Schupp
Sifton	Williams—9					

NAYS—Senators

Bernskoetter	Brown	Burlison	Cierpiot	Crawford	Cunningham	Eigel
Emery	Hegeman	Hoskins	Hough	Koenig	Libla	O’Laughlin
Onder	Sater	Schatz	Wallingford	White	Wieland—20	

Absent—Senator Nasheed—1

Absent with leave—Senator Walsh—1

Vacancies—3

At the request of Senator Wallingford, **SB 531**, with **SS** and **SA 1** (pending), was placed on the Informal Calendar.

### MESSAGES FROM THE HOUSE

The following message was received from the House of Representatives through its Chief Clerk:

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SCR 38**.

Concurrent Resolution ordered enrolled.

### REPORTS OF STANDING COMMITTEES

Senator Rowden, Chairman of the Committee on Rules, Joint Rules, Resolutions and Ethics, submitted the following report:

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which was referred **SS** for **SCS** for **SB 718**, begs leave to report that it has examined the same and finds that the bill has been truly perfected and that the printed copies furnished the Senators are correct.

On motion of Senator Rowden, the Senate recessed until 2:00 p.m.

### RECESS

The time of recess having expired, the Senate was called to order by Senator Crawford.

**SENATE BILLS FOR PERFECTION**

Senator Hough moved that **SB 594**, with **SCS**, be called from the Informal Calendar and taken up for perfection, which motion prevailed.

**SCS** for **SB 594**, entitled:

SENATE COMMITTEE SUBSTITUTE FOR  
SENATE BILL NO. 594

An Act to amend chapter 620, RSMo by adding thereto one new section relating to workforce development.

Was taken up.

Senator Hough moved that **SCS** for **SB 594** be adopted.

Senator Hough offered **SS** for **SCS** for **SB 594**, entitled:

SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
SENATE BILL NO. 594

An Act to amend chapter 620, RSMo, by adding thereto one new section relating to workforce development.

Senator Hough moved that **SS** for **SCS** for **SB 594** be adopted.

Senator Eigel offered **SA 1**, which was read:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 594, Page 9, Section 620.2250, Line 2 of said page, by inserting immediately after said line the following:

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

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

(2) “Alternative fuels”, any motor fuel at least seventy percent of the volume of which consists of one or more of the following:

- (a) Ethanol;
- (b) Natural gas;
- (c) Compressed natural gas, or CNG;
- (d) Liquified natural gas, or LNG;
- (e) Liquified petroleum gas, or LP gas, propane, or autogas;
- (f) Any mixture of biodiesel and diesel fuel, without regard to any use of kerosene;
- (g) Hydrogen;
- (3) “Department”, the department of economic development;

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

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

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

(7) “Qualified property”, an electric vehicle recharging property or an alternative fuel vehicle refueling property which, if constructed after August 28, 2014, was constructed with at least fifty-one percent of the costs being paid to qualified Missouri contractors for the:

(a) Fabrication of premanufactured equipment or process piping used in the construction of such facility;

(b) Construction of such facility; and

(c) General maintenance of such facility during the time period in which such facility receives any tax credit under this section.

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

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

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

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

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

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

4. If the amount of the tax credit exceeds the eligible applicant's tax liability, the difference shall not be refundable. Any amount of credit that an eligible applicant is prohibited by this section

from claiming in a taxable year may be carried forward to any of such applicant's two subsequent taxable years. Tax credits allowed under this section may be assigned, transferred, sold, or otherwise conveyed.

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

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

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

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

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

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

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

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

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

Further amend the title and enacting clause accordingly.

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

President Kehoe assumed the Chair.

Senator Eigel offered **SA 2**:

**SENATE AMENDMENT NO. 2**

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 594, Page 1, Section A, Line 3 of said page, by inserting immediately after said line the following:

“135.010. As used in sections 135.010 to 135.030 the following words and terms mean:

(1) “Claimant”[,]; a person or persons claiming a credit under sections 135.010 to 135.030. If the persons are eligible to file a joint federal income tax return and reside at the same address at any time during the taxable year, then the credit may only be allowed if claimed on a combined Missouri income tax return or a combined claim return reporting their combined incomes and property taxes. A claimant shall not be allowed a property tax credit unless the claimant or spouse:

(a) Has attained the age of sixty-five on or before the last day of the calendar year and the claimant or spouse was a resident of Missouri for the entire year[, or the claimant or spouse];

(b) Is a veteran of any branch of the Armed Forces of the United States or this state who became one hundred percent disabled as a result of such service[, or the claimant or spouse];

(c) Is disabled as defined in subdivision (2) of this section, and such claimant or spouse provides proof of such disability in such form and manner, and at such times, as the director of revenue may require[,]; or

(d) If the claimant has reached the age of sixty on or before the last day of the calendar year and such claimant received surviving spouse Social Security benefits during the calendar year and the claimant provides proof, as required by the director of revenue, that the claimant received surviving spouse Social Security benefits during the calendar year for which the credit will be claimed.

A claimant shall not be allowed a property tax credit if the claimant filed a valid claim for a credit under section 137.106 in the year following the year for which the property tax credit is claimed. The residency requirement shall be deemed to have been fulfilled for the purpose of determining the eligibility of a surviving spouse for a property tax credit if a person of the age of sixty-five years or older who would have otherwise met the requirements for a property tax credit dies before the last day of the calendar year. The residency requirement shall also be deemed to have been fulfilled for the purpose of determining the eligibility of a claimant who would have otherwise met the requirements for a property tax credit but who dies before the last day of the calendar year;

(2) “Disabled”, the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months. A claimant shall not be required to be gainfully employed prior to such disability to qualify for a property tax credit;

(3) [”Gross rent”, amount paid by a claimant to a landlord for the rental, at arm’s length, of a homestead during the calendar year, exclusive of charges for health and personal care services and food furnished as



part of the rental agreement, whether or not expressly set out in the rental agreement. If the director of revenue determines that the landlord and tenant have not dealt at arm's length, and that the gross rent is excessive, then he shall determine the gross rent based upon a reasonable amount of rent. Gross rent shall be deemed to be paid only if actually paid prior to the date a return is filed. The director of revenue may prescribe regulations requiring a return of information by a landlord receiving rent, certifying for a calendar year the amount of gross rent received from a tenant claiming a property tax credit and shall, by regulation, provide a method for certification by the claimant of the amount of gross rent paid for any calendar year for which a claim is made. The regulations authorized by this subdivision may require a landlord or a tenant or both to provide data relating to health and personal care services and to food. Neither a landlord nor a tenant may be required to provide data relating to utilities, furniture, home furnishings or appliances;

(4) "Homestead", the dwelling in Missouri owned [or rented] by the claimant and not to exceed five acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. It may consist of part of a multidwelling or multipurpose building and part of the land upon which it is built. "Owned" includes a vendee in possession under a land contract and one or more tenants by the entireties, joint tenants, or tenants in common and includes a claimant actually in possession if he was the immediate former owner of record, if a lineal descendant is presently the owner of record, and if the claimant actually pays all taxes upon the property. It may include a mobile home;

[(5)] (4) "Income", Missouri adjusted gross income as defined in section 143.121 less two thousand dollars, or in the case of a homestead owned and occupied, for the entire year, by the claimant, less four thousand dollars as an exemption for the claimant's spouse residing at the same address, and increased, where necessary, to reflect the following:

(a) Social Security, railroad retirement, and veterans payments and benefits unless the claimant is a one hundred percent service-connected, disabled veteran or a spouse of a one hundred percent service-connected, disabled veteran. The one hundred percent service-connected disabled veteran shall not be required to list veterans payments and benefits;

(b) The total amount of all other public and private pensions and annuities;

(c) Public relief, public assistance, and unemployment benefits received in cash, other than benefits received under this chapter;

(d) No deduction being allowed for losses not incurred in a trade or business;

(e) Interest on the obligations of the United States, any state, or any of their subdivisions and instrumentalities;

[(6)] (5) "Property taxes accrued", property taxes paid, exclusive of special assessments, penalties, interest, and charges for service levied on a claimant's homestead in any calendar year. Property taxes shall qualify for the credit only if actually paid prior to the date a return is filed. The director of revenue shall require a tax receipt or other proof of property tax payment. If a homestead is owned only partially by claimant, then "property taxes accrued" is that part of property taxes levied on the homestead which was actually paid by the claimant. For purposes of this subdivision, property taxes are "levied" when the tax roll is delivered to the director of revenue for collection. If a claimant owns a homestead part of the preceding calendar year and rents it or a different homestead for part of the same year, "property taxes accrued" means only taxes levied on the homestead both owned and occupied by the claimant, multiplied by the percentage of twelve months that such property was owned and occupied as the homestead of the claimant during the

year. When a claimant owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall be the sum of taxes allocable to those several properties occupied by the claimant as a homestead for the year. If a homestead is an integral part of a larger unit such as a farm, or multipurpose or multidwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the homestead is of the total value. For purposes of this subdivision “unit” refers to the parcel of property covered by a single tax statement of which the homestead is a part[;

(7) “Rent constituting property taxes accrued”, twenty percent of the gross rent paid by a claimant and spouse in the calendar year].

135.025. The property taxes accrued [and rent constituting property taxes accrued] on each return shall be totaled. This total, up to [seven hundred fifty dollars in rent constituting property taxes actually paid or] eleven hundred dollars in actual property tax paid, shall be used in determining the property tax credit. The director of revenue shall prescribe regulations providing for allocations where part of a claimant’s homestead is rented to another or used for nondwelling purposes or where a homestead is owned [or rented] or used as a dwelling for part of a year.

135.030. 1. As used in this section:

(1) The term “maximum upper limit” shall, for each calendar year after December 31, 1997, but before calendar year 2008, be the sum of twenty-five thousand dollars. For all calendar years beginning on or after January 1, 2008, the maximum upper limit shall be the sum of twenty-seven thousand five hundred dollars. In the case of a homestead owned and occupied for the entire year by the claimant, the maximum upper limit shall be the sum of thirty thousand dollars;

(2) The term “minimum base” shall, for each calendar year after December 31, 1997, but before calendar year 2008, be the sum of thirteen thousand dollars. For all calendar years beginning on or after January 1, 2008, the minimum base shall be the sum of fourteen thousand three hundred dollars.

2. If the income on a return is equal to or less than the maximum upper limit for the calendar year for which the return is filed, the property tax credit shall be determined from a table of credits based upon the amount by which the total property tax described in section 135.025 exceeds the percent of income in the following list:

If the income on the return is:	The percent is:
Not over the minimum base	0 percent with credit not to exceed \$1,100 in actual property tax [or rent equivalent] paid [up to \$750]
Over the minimum base but not over the maximum upper limit	1/16 percent accumulative per \$300 from 0 percent to 4 percent.

The director of revenue shall prescribe a table based upon the preceding sentences. The property tax shall be in increments of twenty-five dollars and the income in increments of three hundred dollars. The credit shall be the amount rounded to the nearest whole dollar computed on the basis of the property tax and income at the midpoints of each increment. As used in this subsection, the term “accumulative” means an increase by continuous or repeated application of the percent to the income increment at each three hundred dollar level.

3. Notwithstanding subsection 4 of section 32.057, the department of revenue or any duly authorized employee or agent shall determine whether any taxpayer filing a report or return with the department of revenue who has not applied for the credit allowed pursuant to section 135.020 may qualify for the credit, and shall notify any qualified claimant of the claimant’s potential eligibility, where the department determines such potential eligibility exists.”; and

Further amend the title and enacting clause accordingly.

Senator Eigel moved that the above amendment be adopted.

Senator Arthur raised the point of order that **SA 2** goes beyond the scope of the underlying bill.

The point of order was referred to the President Pro Tem, who ruled it well taken.

Senator Onder offered **SA 3**:

SENATE AMENDMENT NO. 3

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 594, Page 1, In the Title, Line 3, by striking the words “workforce development” and inserting in lieu thereof the following: “tax incentives”; and

Further amend said bill and page, section A, line 3, by inserting after all of said line the following:

“135.010. As used in sections 135.010 to 135.030 the following words and terms mean:

(1) “Claimant”[,]; a person or persons claiming a credit under sections 135.010 to 135.030. If the persons are eligible to file a joint federal income tax return and reside at the same address at any time during the taxable year, then the credit may only be allowed if claimed on a combined Missouri income tax return or a combined claim return reporting their combined incomes and property taxes. A claimant shall not be allowed a property tax credit unless the claimant or spouse:

(a) Has attained the age of sixty-five on or before the last day of the calendar year and the claimant or spouse was a resident of Missouri for the entire year[, or the claimant or spouse];

(b) Is a veteran of any branch of the Armed Forces of the United States or this state who became one hundred percent disabled as a result of such service[, or the claimant or spouse];

(c) Is disabled as defined in subdivision (2) of this section, and such claimant or spouse provides proof of such disability in such form and manner, and at such times, as the director of revenue may require[,]; or

(d) If the claimant has reached the age of sixty on or before the last day of the calendar year and such claimant received surviving spouse Social Security benefits during the calendar year and the claimant provides proof, as required by the director of revenue, that the claimant received surviving spouse Social Security benefits during the calendar year for which the credit will be claimed.

A claimant shall not be allowed a property tax credit if the claimant filed a valid claim for a credit under section 137.106 in the year following the year for which the property tax credit is claimed. The residency requirement shall be deemed to have been fulfilled for the purpose of determining the eligibility of a surviving spouse for a property tax credit if a person of the age of sixty-five years or older who would have otherwise met the requirements for a property tax credit dies before the last day of the calendar year. The residency requirement shall also be deemed to have been fulfilled for the purpose of determining the eligibility of a claimant who would have otherwise met the requirements for a property tax credit but who dies before the last day of the calendar year;

(2) “Disabled”, the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months. A claimant shall not be required to be gainfully employed prior to such disability to qualify for a property tax credit;

(3) [”Gross rent”, amount paid by a claimant to a landlord for the rental, at arm’s length, of a homestead during the calendar year, exclusive of charges for health and personal care services and food furnished as part of the rental agreement, whether or not expressly set out in the rental agreement. If the director of revenue determines that the landlord and tenant have not dealt at arm’s length, and that the gross rent is excessive, then he shall determine the gross rent based upon a reasonable amount of rent. Gross rent shall be deemed to be paid only if actually paid prior to the date a return is filed. The director of revenue may prescribe regulations requiring a return of information by a landlord receiving rent, certifying for a calendar year the amount of gross rent received from a tenant claiming a property tax credit and shall, by regulation, provide a method for certification by the claimant of the amount of gross rent paid for any calendar year for which a claim is made. The regulations authorized by this subdivision may require a landlord or a tenant or both to provide data relating to health and personal care services and to food. Neither a landlord nor a tenant may be required to provide data relating to utilities, furniture, home furnishings or appliances;

(4) [“Homestead”, the dwelling in Missouri owned [or rented] by the claimant and not to exceed five acres of land surrounding it as is reasonably necessary for use of the dwelling as a home. It may consist of part of a multidwelling or multipurpose building and part of the land upon which it is built. “Owned” includes a vendee in possession under a land contract and one or more tenants by the entireties, joint tenants, or tenants in common and includes a claimant actually in possession if he was the immediate former owner of record, if a lineal descendant is presently the owner of record, and if the claimant actually pays all taxes upon the property. It may include a mobile home;

[(5)] (4) “Income”, Missouri adjusted gross income as defined in section 143.121 less two thousand dollars, or in the case of a homestead owned and occupied, for the entire year, by the claimant, less four thousand dollars as an exemption for the claimant’s spouse residing at the same address, and increased, where necessary, to reflect the following:

(a) Social Security, railroad retirement, and veterans payments and benefits unless the claimant is a one hundred percent service-connected, disabled veteran or a spouse of a one hundred percent service-connected, disabled veteran. The one hundred percent service-connected disabled veteran shall not be required to list veterans payments and benefits;

(b) The total amount of all other public and private pensions and annuities;

(c) Public relief, public assistance, and unemployment benefits received in cash, other than benefits received under this chapter;

(d) No deduction being allowed for losses not incurred in a trade or business;

(e) Interest on the obligations of the United States, any state, or any of their subdivisions and instrumentalities;

[(6)] (5) "Property taxes accrued", property taxes paid, exclusive of special assessments, penalties, interest, and charges for service levied on a claimant's homestead in any calendar year. Property taxes shall qualify for the credit only if actually paid prior to the date a return is filed. The director of revenue shall require a tax receipt or other proof of property tax payment. If a homestead is owned only partially by claimant, then "property taxes accrued" is that part of property taxes levied on the homestead which was actually paid by the claimant. For purposes of this subdivision, property taxes are "levied" when the tax roll is delivered to the director of revenue for collection. If a claimant owns a homestead part of the preceding calendar year and rents it or a different homestead for part of the same year, "property taxes accrued" means only taxes levied on the homestead both owned and occupied by the claimant, multiplied by the percentage of twelve months that such property was owned and occupied as the homestead of the claimant during the year. When a claimant owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall be the sum of taxes allocable to those several properties occupied by the claimant as a homestead for the year. If a homestead is an integral part of a larger unit such as a farm, or multipurpose or multidwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the homestead is of the total value. For purposes of this subdivision "unit" refers to the parcel of property covered by a single tax statement of which the homestead is a part];

(7) "Rent constituting property taxes accrued", twenty percent of the gross rent paid by a claimant and spouse in the calendar year].

135.025. The property taxes accrued [and rent constituting property taxes accrued] on each return shall be totaled. This total, up to [seven hundred fifty dollars in rent constituting property taxes actually paid or] eleven hundred dollars in actual property tax paid, shall be used in determining the property tax credit. The director of revenue shall prescribe regulations providing for allocations where part of a claimant's homestead is rented to another or used for nondwelling purposes or where a homestead is owned [or rented] or used as a dwelling for part of a year.

135.030. 1. As used in this section:

(1) The term "maximum upper limit" shall, for each calendar year after December 31, 1997, but before calendar year 2008, be the sum of twenty-five thousand dollars. For all calendar years beginning on or after January 1, 2008, the maximum upper limit shall be the sum of twenty-seven thousand five hundred dollars. In the case of a homestead owned and occupied for the entire year by the claimant, the maximum upper limit shall be the sum of thirty thousand dollars;

(2) The term "minimum base" shall, for each calendar year after December 31, 1997, but before calendar year 2008, be the sum of thirteen thousand dollars. For all calendar years beginning on or after January 1, 2008, the minimum base shall be the sum of fourteen thousand three hundred dollars.

2. If the income on a return is equal to or less than the maximum upper limit for the calendar year for which the return is filed, the property tax credit shall be determined from a table of credits based upon the amount by which the total property tax described in section 135.025 exceeds the percent of income in the following list:

If the income on the return is:

The percent is:

Not over the minimum base	0 percent with credit not to exceed \$1,100 in actual property tax [or rent equivalent] paid [up to \$750]
Over the minimum base but not over the maximum upper limit	1/16 percent accumulative per \$300 from 0 percent to 4 percent.

The director of revenue shall prescribe a table based upon the preceding sentences. The property tax shall be in increments of twenty-five dollars and the income in increments of three hundred dollars. The credit shall be the amount rounded to the nearest whole dollar computed on the basis of the property tax and income at the midpoints of each increment. As used in this subsection, the term “accumulative” means an increase by continuous or repeated application of the percent to the income increment at each three hundred dollar level.

3. Notwithstanding subsection 4 of section 32.057, the department of revenue or any duly authorized employee or agent shall determine whether any taxpayer filing a report or return with the department of revenue who has not applied for the credit allowed pursuant to section 135.020 may qualify for the credit, and shall notify any qualified claimant of the claimant’s potential eligibility, where the department determines such potential eligibility exists.”; and

Further amend the title and enacting clause accordingly.

Senator Onder moved that the above amendment be adopted.

Senator Rizzo raised the point of order that **SA 3** goes beyond the scope of the bill.

The point of order was referred to the President Pro Tem.

On motion of Senator Wallingford, the Senate stood at ease.

The President Pro Tem ruled that the point of order was not well taken.

Senator Bernskoetter assumed the Chair.

Senator Crawford assumed the Chair.

Senator Bernskoetter assumed the Chair.

At the request of Senator Onder the above amendment was withdrawn.

Senator Onder offered **SA 4**:

#### SENATE AMENDMENT NO. 4

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 594, Page 8, Section 620.2250, Line 8, by inserting after all of said line the following:

**“14. The total amount of withholding taxes retained by all TIME zones pursuant to the provisions of this section shall not exceed five million dollars per fiscal year.”**; and further amend line 23 by striking “2026” and inserting in lieu thereof the following: **“2024”**; and

Further renumber the remaining subsections accordingly.

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

Senator Hough moved that **SS for SCS for SB 594**, as amended, be adopted, which motion prevailed.

On motion of Senator Hough, **SS for SCS for SB 594**, as amended, was declared perfected and ordered printed.

### **REFERRALS**

President Pro Tem Schatz referred **SS No. 2 for SCS for SB 523**; **SS for SCS for SB 718**; and **SS for SB 618** to the Committee on Fiscal Oversight.

### **RESOLUTIONS**

Senator Crawford offered Senate Resolution No. 1308, regarding Trevor Christian, which was adopted.

Senator Crawford offered Senate Resolution No. 1309, regarding Lizzie Miller, which was adopted.

Senator Schatz offered Senate Resolution No. 1310, regarding Rev. Charles Bond, which was adopted.

Senator Sater offered Senate Resolution No. 1311, regarding Timothy Allen Thurman Jr., Noel, which was adopted.

Senator Luetkemeyer offered Senate Resolution No. 1312, regarding Rachel Francis, Riverside, which was adopted.

Senator Luetkemeyer offered Senate Resolution No. 1313, regarding Madalyn Kramer, Riverside, which was adopted.

Senator Luetkemeyer offered Senate Resolution No. 1314, regarding Erin Rippy, Riverside, which was adopted.

Senator Luetkemeyer offered Senate Resolution No. 1315, regarding Gretchen Roth, Riverside, which was adopted.

Senator Luetkemeyer offered Senate Resolution No. 1316, regarding Adele Shade, Riverside, which was adopted.

Senator Luetkemeyer offered Senate Resolution No. 1317, regarding Alyssa Miller, Riverside, which was adopted.

Senator Koenig offered Senate Resolution No. 1318, regarding Mollie Harrison, Kirkwood, which was adopted.

Senator Koenig offered Senate Resolution No. 1319, regarding Ben Frailey, St. Louis, which was adopted.

Senator Eigel offered Senate Resolution No. 1320, regarding Nathan Limbaugh, St. Charles, which was adopted.

Senator Eigel offered Senate Resolution No. 1321, regarding Madison Oostendorp, St. Charles, which

was adopted.

Senator Wallingford offered Senate Resolution No. 1322, regarding the Missouri Wing of the Civil Air Patrol, which was adopted.

Senator Williams offered Senate Resolution No. 1323, regarding Diamond Jacobs, Florissant, which was adopted.

Senator Hegeman offered Senate Resolution No. 1324, regarding Cade Killingsworth. Lawson, which was adopted.

Senator Schupp offered Senate Resolution No. 1325, regarding the Ninetieth Anniversary of the City of Olivette, which was adopted.

Senator Brown offered Senate Resolution No. 1326, regarding Jackson Blake Ashcroft, Rolla, which was adopted.

Senator Brown offered Senate Resolution No. 1327, regarding Samantha Miller, Steelville, which was adopted.

Senator Brown offered Senate Resolution No. 1328, regarding Lilly Germeroth, Rolla, which was adopted.

Senator Riddle offered Senate Resolution No. 1329, regarding Shane Pitman, Marthasville, which was adopted.

Senator Riddle offered Senate Resolution No. 1330, regarding Mary Benoit, Centralia, which was adopted.

Senator Riddle offered Senate Resolution No. 1331, regarding Micah Turrell, Fulton, which was adopted.

Senator Koenig offered Senate Resolution No. 1332, regarding Colleen Clancy, Fenton, which was adopted.

Senator Koenig offered Senate Resolution No. 1333, regarding J.D. Peiffer, Ballwin, which was adopted.

Senator Nasheed offered Senate Resolution No. 1334, regarding the death of Samuel L. Moore Jr., St. Louis, which was adopted.

### **INTRODUCTION OF GUESTS**

Senator Libla introduced to the Senate, Cassandra Flores, Holcomb, Family, Career and Community Leaders of America.

Senator Schupp introduced to the Senate, Dr. Tim Jennings, Michelle Gary, Dr. Nicholas Mayer and Mike Cannova, Missouri Association of Osteopathic Physicians and Surgeons.

Senator Wallingford introduced to the Senate, Kamille and Keaton Carson, Poplar Bluff; and Kamille and Keaton were made honorary pages.

Senator Wallingford introduced to the Senate, Tracie VanGennip, Zalma; and Ada Rendleman, Scott City, Family, Career and Community Leaders of America.

Senator May introduced to the Senate, James McGee and Yeshemibet “Bet” Menen, Missouri



Legislative Black Caucus Foundation Emerging Leaders Internship program.

Senator Sater introduced to the Senate, Bailey Owens, Lampe, Family, Career and Community Leaders of America.

Senator Crawford introduced to the Senate, Thane and Suzanne Kifer and Brad Gregory, Bolivar; and Olivia Miller, Cole Camp.

Senator Williams introduced to the Senate, Mike Jones, St. Louis; and Pamela Westbrook-Hodge and her husband, Harlin, Pasadena Hills, and parents Henry Mae and Neil Westbrook, St. Louis.

Senator Williams introduced to the Senate, Nia Neville, Columbia; Breawna Austin, Cape Girardeau; and Michelle Sall, Kansas City, Missouri Legislative Black Caucus Foundation Emerging Leaders Internship program.

Senator Cunningham introduced to the Senate, Callie Adey, Houston; and Destini Clark, Koshkonong.

Senator Hough introduced to the Senate, Jason Ray, Brandon Jenson, Jane Hood, Stephen Lachky, Ronda Burnett and Scott Hayes, representatives of the American Planning Association Missouri Chapter.

Senator White introduced to the Senate, Director Angela Drake, and Tyler Ludwig, Colin Byrd, Nathan Collier, Ryan Bert and Jorell Kuttenkuler, representatives of the University of Missouri School of Law Veterans Clinic.

Senator Emery introduced to the Senate, Paulette Matthews, Cass County Teen Pact; and Shelby Nebocat, Adrian, Family, Career and Community Leaders of America.

Senator O'Laughlin introduced to the Senate, Jasmine Stewart, Macon; and Allyson Logston, Kirksville; Family, Career and Community Leaders of America.

Senator Bernskoetter introduced to the Senate, Korrin Zerr, Montgomery County, Family, Career and Community Leaders of America.

Senator Hoskins introduced to the Senate, Yia Si Huang, Warrensburg, Family, Career and Community Leaders of America.

Senator Hoskins introduced to the Senate, Neal Bredehoeft, his wife, Kathy, and daughter, Lacey Bredehoeft-Fiene.

Senator Eigel introduced to the Senate, Alex Meuret, Chesterfield.

On behalf of Senator Rowden, the President introduced to the Senate, representatives in the Greater Missouri Leadership Challenge.

Senator Crawford introduced to the Senate, Noah Phillips, Buffalo.

Senator Riddle introduced to the Senate, Ashley Queathem, Montgomery County, Family, Career and Community Leaders of America.

Senator Riddle introduced to the Senate, Mary Williams, Mikal Lagemann, Deb Hartsock, Gayla Steele, Lois Long and Michelle Kitson, representatives of Greater Missouri Alzheimer's Association.

Senator Schupp introduced to the Senate, Denise Dickens, Cheryl Kinney, Cindy and Mark Melvin, Doug Orms and Dell Yates, representatives of Greater Missouri Alzheimer's Association.

Senator Williams introduced to the Senate, Shannon Laine, Clayton.

Senator Hough introduced to the Senate, the Physician of the Day, Dr. Louis Del Campo, Springfield.

On motion of Senator Rowden, the Senate adjourned under the rules.

SENATE CALENDAR

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THIRTY-FIRST DAY—THURSDAY, MARCH 5, 2020

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FORMAL CALENDAR

SECOND READING OF SENATE BILLS

SB 957-Sater	SB 988-Emery
SB 958-Koenig	SB 989-May
SB 959-Sifton	SB 990-May
SB 960-Emery	SB 991-Walsh
SB 961-Emery	SB 992-Burlison
SB 962-Arthur	SB 993-Burlison
SB 963-O'Laughlin	SB 994-Bernskoetter
SB 964-O'Laughlin	SB 995-Cunningham
SB 965-O'Laughlin	SB 996-Onder
SB 966-O'Laughlin	SB 997-Bernskoetter
SB 967-Cierpiot	SB 998-Sifton
SB 968-Cierpiot	SB 999-Walsh
SB 969-Riddle	SB 1000-Onder
SB 970-Rowden	SB 1001-Brown
SB 971-Sater	SB 1002-Rizzo
SB 972-Wieland	SB 1003-White
SB 973-Wallingford	SB 1004-Cierpiot
SB 974-Wallingford	SB 1005-Schupp
SB 975-Wallingford	SB 1006-Hoskins
SB 976-Sater	SB 1007-Burlison
SB 977-Wallingford	SB 1008-Burlison
SB 978-Wallingford	SB 1009-Burlison
SB 979-Wallingford	SB 1010-Sater
SB 980-Nasheed	SB 1011-Williams
SB 981-Cierpiot	SB 1012-Wieland
SB 982-Cierpiot	SB 1013-Wieland
SB 983-Brown	SB 1014-Sifton
SB 984-Crawford	SB 1015-Emery
SB 985-May	SB 1016-Crawford
SB 986-May	SB 1017-Walsh
SB 987-Williams	SB 1018-Rizzo

SB 1019-Rizzo	SB 1054-Cierpiot
SB 1020-Schatz	SB 1055-Rowden
SB 1021-O'Laughlin	SB 1056-Hegeman
SB 1022-O'Laughlin	SB 1057-Hegeman and Luetkemeyer
SB 1023-O'Laughlin	SB 1058-Brown
SB 1024-Riddle	SB 1059-Hough
SB 1025-Emery	SB 1060-Hough
SB 1026-O'Laughlin	SB 1061-Libla
SB 1027-O'Laughlin	SB 1062-Nasheed
SB 1028-White	SB 1063-O'Laughlin
SB 1029-Sater	SB 1064-O'Laughlin
SB 1030-Williams	SB 1065-O'Laughlin
SB 1031-Nasheed	SB 1066-O'Laughlin
SB 1032-Riddle	SB 1067-Sifton
SB 1033-Hegeman	SB 1068-Williams
SB 1034-Cierpiot	SB 1069-Williams
SB 1035-Emery	SB 1070-Williams
SB 1036-White	SB 1071-Williams
SB 1037-Walsh	SB 1072-Hough
SB 1038-Wallingford	SB 1073-Hough
SB 1039-Wallingford	SB 1074-Hoskins
SB 1040-Wallingford	SB 1075-Emery
SB 1041-Schupp	SB 1076-Emery
SB 1042-Nasheed	SB 1077-Onder
SB 1043-Emery	SB 1078-Onder
SB 1044-Crawford	SB 1079-Burlison
SB 1045-Bernskoetter	SB 1080-Rizzo
SB 1046-Koenig	SB 1081-Rizzo
SB 1047-O'Laughlin	SB 1082-Bernskoetter
SB 1048-Burlison	SB 1083-Brown
SB 1049-Burlison	SB 1084-Brown
SB 1050-Williams	SB 1085-Rowden
SB 1051-Eigel	SB 1086-Wieland
SB 1052-Eigel	SB 1087-Wieland
SB 1053-Eigel	SB 1088-Sater

## HOUSE BILLS ON SECOND READING

HB 1631-Deaton	HB 1640-Taylor
HCS for HB 1959	HB 2061-Christofanelli
HB 1566-Burnett	HCS for HBs 1387 & 1482
HCS for HB 1434	HB 1418-McGill
HCS for HB 1488	HB 1486-Rehder
HB 1348-Baker	HCS for HB 1868
HCS for HB 1655	HB 1873-Gregory

HCS for HB 1696  
 HCS for HB 1787  
 HB 1694-Anderson  
 HB 1421-Hudson  
 HB 1559-Remole  
 HCS for HB 1289

HCS for HB 1293  
 HCS for HB 1331  
 HCS for HB 1333  
 HCS for HB 1683  
 HCS for HB 1600  
 HCS for HB 1912

### THIRD READING OF SENATE BILLS

SB 664-Burlison  
 SB 587-Bernskoetter (In Fiscal Oversight)  
 SCS for SBs 673 & 560-Brown  
 SS for SB 644-Hoskins  
 SS for SB 618-Wallingford (In Fiscal Oversight)

SS#2 for SCS for SB 523-Sater  
 (In Fiscal Oversight)  
 SS for SCS for SB 718-White  
 (In Fiscal Oversight)

### SENATE BILLS FOR PERFECTION

1. SB 677-Luetkemeyer
2. SB 569-Koenig, with SCS
3. SB 608-May, with SCS
4. SB 632-Hegeman
5. SB 590-Burlison, with SCS
6. SB 559-Schatz, with SCS
7. SB 583-Arthur, with SCS
8. SB 646-Koenig
9. SBs 675 & 705-Luetkemeyer, with SCS
10. SJRs 48, 41 & 43-Luetkemeyer, with SCS
11. SB 699-Riddle, with SCS
12. SB 714-Burlison, with SCS
13. SB 613-Emery, with SCS
14. SB 537-Libla
15. SB 572-Rowden

16. SB 748-White
17. SB 696-Sifton
18. SB 595-Hough, with SCS
19. SB 548-Hegeman
20. SB 703-Hoskins, with SCS
21. SB 605-O'Laughlin, with SCS
22. SB 640-Onder
23. SJR 44-Eigel
24. SB 647-Koenig, with SCS
25. SB 578-Crawford, with SCS
26. SB 522-Sater
27. SJR 31-Sater
28. SB 674-Brown
29. SB 661-Bernskoetter, with SCS
30. SB 645-Hoskins, with SCS

### HOUSE BILLS ON THIRD READING

HB 1693-Rehder (Luetkemeyer)

### INFORMAL CALENDAR

### SENATE BILLS FOR PERFECTION

SB 524-Sater  
 SB 525-Emery, with SCS, SS for SCS &  
 SA 1 (pending)  
 SB 526-Emery, with SCS  
 SB 529-Cunningham, with SCS  
 SB 530-Cunningham, with SCS,

SS for SCS & SA 1 (pending)  
 SB 531-Wallingford, with SS &  
 SA 1 (pending)  
 SBs 538, 562 & 601-Libla, with SCS,  
 SS for SCS & SA 1 (pending)  
 SB 539-Libla, with SA 1 (pending)

SB 553-Wieland, with SA 1 (pending)	SB 636-Wieland
SB 555-Riddle	SB 648-Koenig, with SCS
SB 557-Schatz, with SCS	SB 649-Eigel
SB 558-Schatz, with SCS	SB 670-Hough, with SCS, SS for SCS &
SB 575-Eigel, with SS#2 & SA 2 (pending)	SA 1 (pending)
SB 581-Cierpiot, with SCS	SJR 32-Sater
SB 592-White	SJR 40-Koenig

### CONSENT CALENDAR

#### Senate Bills

Reported 2/27

SB 686-Sater	SB 616-Cunningham, with SCS
SB 774-Brown	SB 725-Brown, with SCS
SB 544-Arthur	SB 846-Sater
SB 676-Luetkemeyer	

### RESOLUTIONS

Reported from Committee

SCR 28-Luetkemeyer	SCR 32-Bernskoetter
SCR 29-Wallingford	SCR 33-May
SCR 30-Schupp	SCR 34-Hoskins
SCR 31-Emery	SCR 35-Hoskins

To be Referred

SCR 45-May

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