

SENATE SUBSTITUTE
FOR
SENATE BILL NO. 24
AN ACT

To repeal sections 32.087, 67.990, 67.993, 94.902, 99.805, 137.115, 137.280, 143.121, and 144.757, RSMo, and to enact in lieu thereof fifteen new sections relating to taxation, with an emergency clause for a certain section.

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

Section A. Sections 32.087, 67.990, 67.993, 94.902, 2 99.805, 137.115, 137.280, 143.121, and 144.757, RSMo, are 3 repealed and fifteen new sections enacted in lieu thereof, to 4 be known as sections 32.087, 67.990, 67.993, 94.902, 99.805, 5 99.821, 135.755, 137.115, 137.280, 139.305, 143.121, 144.757, 6 620.3210, 650.550, and 650.555, to read as follows:

32.087. 1. Within ten days after the adoption of any 2 ordinance or order in favor of adoption of any local sales 3 tax authorized under the local sales tax law by the voters 4 of a taxing entity, the governing body or official of such 5 taxing entity shall forward to the director of revenue by 6 United States registered mail or certified mail a certified 7 copy of the ordinance or order. The ordinance or order 8 shall reflect the effective date thereof.

9 2. Any local sales tax so adopted shall become 10 effective on the first day of the second calendar quarter 11 after the director of revenue receives notice of adoption of 12 the local sales tax, except as provided in subsection 18 of 13 this section, and shall be imposed on all transactions on 14 which the Missouri state sales tax is imposed.

15 3. (1) Every retailer within the jurisdiction of one 16 or more taxing entities which has imposed one or more local 17 sales taxes under the local sales tax law shall add all

18 taxes so imposed along with the tax imposed by the sales tax
19 law of the state of Missouri to the sale price and, when
20 added, the combined tax shall constitute a part of the
21 price, and shall be a debt of the purchaser to the retailer
22 until paid, and shall be recoverable at law in the same
23 manner as the purchase price. The combined rate of the
24 state sales tax and all local sales taxes shall be the sum
25 of the rates, multiplying the combined rate times the amount
26 of the sale.

27 (2) In addition to any local sales tax imposed or
28 authorized under the local sales tax law as of January 1,
29 2022, any taxing jurisdiction may impose one or more sales
30 taxes on all retail sales made in such taxing jurisdiction
31 which are subject to taxation under the provisions of
32 chapter 144 for any purpose designated by the taxing
33 jurisdiction in its ballot of submission to its voters;
34 provided, however, that no sales tax shall be effective
35 unless the governing body of the taxing jurisdiction submits
36 to the voters of the taxing jurisdiction, at a state general
37 election, a proposal to authorize the taxing jurisdiction to
38 impose a tax under the provisions of this subsection. The
39 taxes authorized by this subsection shall be in addition to
40 any and all other sales taxes allowed by law.

41 (3) The ballot of submission shall contain, but need
42 not be limited to, the following language:

43 Shall (taxing jurisdiction's name)
44 impose a sales tax at the rate of (insert
45 amount) for the purpose of (insert
46 purpose)?

47 YES NO

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

51 If a majority of the votes cast on the proposal by the
52 qualified voters voting thereon are in favor of the
53 proposal, then the sales tax shall be in effect. If a
54 majority of the votes cast by the qualified voters voting
55 are opposed to the proposal, then the governing body of the
56 taxing jurisdiction shall have no power to impose the sales
57 tax authorized by this subsection unless and until the
58 governing body of the taxing jurisdiction shall again have
59 submitted another proposal to authorize it to impose the
60 sales tax under the provisions of this subsection and such
61 proposal is approved by a majority of the qualified voters
62 voting thereon.

63 (4) Sales taxes imposed or authorized under the local
64 sales tax law as of January 1, 2022, and under the
65 provisions of this subsection shall not exceed the following
66 amounts:

67 (a) For local sales taxes imposed and retained by a
68 taxing entity that is incorporated as a city, town, or
69 village, the total combined rate shall not exceed four and
70 one-half percent;

71 (b) For local sales taxes imposed and retained by a
72 county, excluding cities not within a county, the total
73 combined rate shall not exceed four and one-half percent;

74 (c) For local sales taxes imposed and retained by a
75 city not within a county, the total combined rate shall not
76 exceed nine percent;

77 (d) For local sales taxes imposed and retained by all
78 taxing jurisdictions other than those described in
79 paragraphs (a) to (c) of this subdivision, the total

80 combined rate of sales taxes in any given taxing
81 jurisdiction shall not exceed three percent. For the
82 purposes of this paragraph, local sales taxes imposed by
83 taxing entities described in paragraphs (a) to (c) of this
84 subdivision in a given taxing jurisdiction shall not be
85 included in the calculation of the total combined rate of
86 sales taxes under this paragraph.

87 (5) For the purposes of subdivision (4) of this
88 subsection, no transient guest tax or convention and tourism
89 tax, including sections 92.325 to 92.340, shall be
90 considered a local sales tax under the local sales tax law.

91 (6) (a) In any election in which more than one sales
92 tax levy is approved by the voters, and the passage of such
93 levies results in a combined rate of sales tax in excess of
94 the limits provided for under subdivision (4) of this
95 subsection, only the sales tax levy receiving the most votes
96 shall become effective, provided such levy does not result
97 in a combined rate of sales tax in excess of the limits
98 provided for under subdivision (4) of this subsection.

99 (b) No taxing jurisdiction with a combined rate of
100 sales tax in excess of the rates provided in subdivision (4)
101 of this subsection as of August 28, 2021, shall be required
102 to reduce or repeal any such sales tax rate.

103 4. The brackets required to be established by the
104 director of revenue under the provisions of section 144.285
105 shall be based upon the sum of the combined rate of the
106 state sales tax and all local sales taxes imposed under the
107 provisions of the local sales tax law.

108 5. (1) The ordinance or order imposing a local sales
109 tax under the local sales tax law shall impose a tax upon
110 all transactions upon which the Missouri state sales tax is
111 imposed to the extent and in the manner provided in sections
112 144.010 to 144.525, and the rules and regulations of the

113 director of revenue issued pursuant thereto; except that the
114 rate of the tax shall be the sum of the combined rate of the
115 state sales tax or state highway use tax and all local sales
116 taxes imposed under the provisions of the local sales tax
117 law.

118 (2) Notwithstanding any other provision of law to the
119 contrary, local taxing jurisdictions, except those in which
120 voters have approved a local use tax under section 144.757,
121 shall have placed on the ballot on or after the general
122 election in November 2014, but no later than the general
123 election in November 2022, whether to repeal application of
124 the local sales tax to the titling of motor vehicles,
125 trailers, boats, and outboard motors that are subject to
126 state sales tax under section 144.020 and purchased from a
127 source other than a licensed Missouri dealer. The ballot
128 question presented to the local voters shall contain
129 substantially the following language:

130 Shall the _____ (local jurisdiction's name)
131 discontinue applying and collecting the local
132 sales tax on the titling of motor vehicles,
133 trailers, boats, and outboard motors that were
134 purchased from a source other than a licensed
135 Missouri dealer?

136 Approval of this measure will result in a
137 reduction of local revenue to provide for vital
138 services for _____ (local jurisdiction's name)
139 and it will place Missouri dealers of motor
140 vehicles, outboard motors, boats, and trailers at
141 a competitive disadvantage to non-Missouri dealers
142 of motor vehicles, outboard motors, boats, and
143 trailers.

144 YES NO

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

149 (3) If the ballot question set forth in subdivision
150 (2) of this subsection receives a majority of the votes cast
151 in favor of the proposal, or if the local taxing
152 jurisdiction fails to place the ballot question before the
153 voters on or before the general election in November 2022,
154 the local taxing jurisdiction shall cease applying the local
155 sales tax to the titling of motor vehicles, trailers, boats,
156 and outboard motors that were purchased from a source other
157 than a licensed Missouri dealer.

158 (4) In addition to the requirement that the ballot
159 question set forth in subdivision (2) of this subsection be
160 placed before the voters, the governing body of any local
161 taxing jurisdiction that had previously imposed a local use
162 tax on the use of motor vehicles, trailers, boats, and
163 outboard motors may, at any time, place a proposal on the
164 ballot at any election to repeal application of the local
165 sales tax to the titling of motor vehicles, trailers, boats,
166 and outboard motors purchased from a source other than a
167 licensed Missouri dealer. If a majority of the votes cast
168 by the registered voters voting thereon are in favor of the
169 proposal to repeal application of the local sales tax to
170 such titling, then the local sales tax shall no longer be
171 applied to the titling of motor vehicles, trailers, boats,
172 and outboard motors purchased from a source other than a
173 licensed Missouri dealer. If a majority of the votes cast
174 by the registered voters voting thereon are opposed to the
175 proposal to repeal application of the local sales tax to
176 such titling, such application shall remain in effect.

177 (5) In addition to the requirement that the ballot
178 question set forth in subdivision (2) of this subsection be
179 placed before the voters on or after the general election in
180 November 2014, and on or before the general election in
181 November 2022, whenever the governing body of any local

182 taxing jurisdiction imposing a local sales tax on the sale
183 of motor vehicles, trailers, boats, and outboard motors
184 receives a petition, signed by fifteen percent of the
185 registered voters of such jurisdiction voting in the last
186 gubernatorial election, and calling for a proposal to be
187 placed on the ballot at any election to repeal application
188 of the local sales tax to the titling of motor vehicles,
189 trailers, boats, and outboard motors purchased from a source
190 other than a licensed Missouri dealer, the governing body
191 shall submit to the voters of such jurisdiction a proposal
192 to repeal application of the local sales tax to such
193 titling. If a majority of the votes cast by the registered
194 voters voting thereon are in favor of the proposal to repeal
195 application of the local sales tax to such titling, then the
196 local sales tax shall no longer be applied to the titling of
197 motor vehicles, trailers, boats, and outboard motors
198 purchased from a source other than a licensed Missouri
199 dealer. If a majority of the votes cast by the registered
200 voters voting thereon are opposed to the proposal to repeal
201 application of the local sales tax to such titling, such
202 application shall remain in effect.

203 (6) Nothing in this subsection shall be construed to
204 authorize the voters of any jurisdiction to repeal
205 application of any state sales or use tax.

206 (7) If any local sales tax on the titling of motor
207 vehicles, trailers, boats, and outboard motors purchased
208 from a source other than a licensed Missouri dealer is
209 repealed, such repeal shall take effect on the first day of
210 the second calendar quarter after the election. If any
211 local sales tax on the titling of motor vehicles, trailers,
212 boats, and outboard motors purchased from a source other
213 than a licensed Missouri dealer is required to cease to be
214 applied or collected due to failure of a local taxing

215 jurisdiction to hold an election pursuant to subdivision (2)
216 of this subsection, such cessation shall take effect on
217 March 1, 2023.

218 (8) Notwithstanding any provision of law to the
219 contrary, if any local sales tax on the titling of motor
220 vehicles, trailers, boats, and outboard motors purchased
221 from a source other than a licensed Missouri dealer is
222 repealed after the general election in November 2014, or if
223 the taxing jurisdiction failed to present the ballot to the
224 voters at a general election on or before November 2022,
225 then the governing body of such taxing jurisdiction may, at
226 any election subsequent to the repeal or after the general
227 election in November 2022, if the jurisdiction failed to
228 present the ballot to the voters, place before the voters
229 the issue of imposing a sales tax on the titling of motor
230 vehicles, trailers, boats, and outboard motors that are
231 subject to state sales tax under section 144.020 that were
232 purchased from a source other than a licensed Missouri
233 dealer. The ballot question presented to the local voters
234 shall contain substantially the following language:

235 Shall the _____ (local jurisdiction's name)
236 apply and collect the local sales tax on the
237 titling of motor vehicles, trailers, boats, and
238 outboard motors that are subject to state sales
239 tax under section 144.020 and purchased from a
240 source other than a licensed Missouri dealer?

241 Approval of this measure will result in an
242 increase of local revenue to provide for vital
243 services for _____ (local jurisdiction's
244 name), and it will remove a competitive advantage
245 that non-Missouri dealers of motor vehicles,
246 outboard motors, boats, and trailers have over
247 Missouri dealers of motor vehicles, outboard
248 motors, boats, and trailers.

249 YES NO

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

254 (9) If any local sales tax on the titling of motor
255 vehicles, trailers, boats, and outboard motors purchased
256 from a source other than a licensed Missouri dealer is
257 adopted, such tax shall take effect and be imposed on the
258 first day of the second calendar quarter after the election.

259 6. On and after the effective date of any local sales
260 tax imposed under the provisions of the local sales tax law,
261 the director of revenue shall perform all functions incident
262 to the administration, collection, enforcement, and
263 operation of the tax, and the director of revenue shall
264 collect in addition to the sales tax for the state of
265 Missouri all additional local sales taxes authorized under
266 the authority of the local sales tax law. All local sales
267 taxes imposed under the local sales tax law together with
268 all taxes imposed under the sales tax law of the state of
269 Missouri shall be collected together and reported upon such
270 forms and under such administrative rules and regulations as
271 may be prescribed by the director of revenue.

272 7. All applicable provisions contained in sections
273 144.010 to 144.525 governing the state sales tax and section
274 32.057, the uniform confidentiality provision, shall apply
275 to the collection of any local sales tax imposed under the
276 local sales tax law except as modified by the local sales
277 tax law.

278 8. All exemptions granted to agencies of government,
279 organizations, persons and to the sale of certain articles
280 and items of tangible personal property and taxable services
281 under the provisions of sections 144.010 to 144.525, as
282 these sections now read and as they may hereafter be

283 amended, it being the intent of this general assembly to
284 ensure that the same sales tax exemptions granted from the
285 state sales tax law also be granted under the local sales
286 tax law, are hereby made applicable to the imposition and
287 collection of all local sales taxes imposed under the local
288 sales tax law.

289 9. The same sales tax permit, exemption certificate
290 and retail certificate required by sections 144.010 to
291 144.525 for the administration and collection of the state
292 sales tax shall satisfy the requirements of the local sales
293 tax law, and no additional permit or exemption certificate
294 or retail certificate shall be required; except that the
295 director of revenue may prescribe a form of exemption
296 certificate for an exemption from any local sales tax
297 imposed by the local sales tax law.

298 10. All discounts allowed the retailer under the
299 provisions of the state sales tax law for the collection of
300 and for payment of taxes under the provisions of the state
301 sales tax law are hereby allowed and made applicable to any
302 local sales tax collected under the provisions of the local
303 sales tax law.

304 11. The penalties provided in section 32.057 and
305 sections 144.010 to 144.525 for a violation of the
306 provisions of those sections are hereby made applicable to
307 violations of the provisions of the local sales tax law.

308 12. (1) For the purposes of any local sales tax
309 imposed by an ordinance or order under the local sales tax
310 law, all sales, except the sale of motor vehicles, trailers,
311 boats, and outboard motors required to be titled under the
312 laws of the state of Missouri, shall be deemed to be
313 consummated at the place of business of the retailer unless
314 the tangible personal property sold is delivered by the
315 retailer or his agent to an out-of-state destination. In

316 the event a retailer has more than one place of business in
317 this state which participates in the sale, the sale shall be
318 deemed to be consummated at the place of business of the
319 retailer where the initial order for the tangible personal
320 property is taken, even though the order must be forwarded
321 elsewhere for acceptance, approval of credit, shipment or
322 billing. A sale by a retailer's agent or employee shall be
323 deemed to be consummated at the place of business from which
324 he works.

325 (2) For the purposes of any local sales tax imposed by
326 an ordinance or order under the local sales tax law, the
327 sales tax upon the titling of all motor vehicles, trailers,
328 boats, and outboard motors shall be imposed at the rate in
329 effect at the location of the residence of the purchaser,
330 and remitted to that local taxing entity, and not at the
331 place of business of the retailer, or the place of business
332 from which the retailer's agent or employee works.

333 (3) For the purposes of any local tax imposed by an
334 ordinance or under the local sales tax law on charges for
335 mobile telecommunications services, all taxes of mobile
336 telecommunications service shall be imposed as provided in
337 the Mobile Telecommunications Sourcing Act, 4 U.S.C.
338 Sections 116 through 124, as amended.

339 13. Local sales taxes shall not be imposed on the
340 seller of motor vehicles, trailers, boats, and outboard
341 motors required to be titled under the laws of the state of
342 Missouri, but shall be collected from the purchaser by the
343 director of revenue at the time application is made for a
344 certificate of title, if the address of the applicant is
345 within a taxing entity imposing a local sales tax under the
346 local sales tax law.

347 14. The director of revenue and any of his deputies,
348 assistants and employees who have any duties or

349 responsibilities in connection with the collection, deposit,
350 transfer, transmittal, disbursement, safekeeping,
351 accounting, or recording of funds which come into the hands
352 of the director of revenue under the provisions of the local
353 sales tax law shall enter a surety bond or bonds payable to
354 any and all taxing entities in whose behalf such funds have
355 been collected under the local sales tax law in the amount
356 of one hundred thousand dollars for each such tax; but the
357 director of revenue may enter into a blanket bond covering
358 himself and all such deputies, assistants and employees.
359 The cost of any premium for such bonds shall be paid by the
360 director of revenue from the share of the collections under
361 the sales tax law retained by the director of revenue for
362 the benefit of the state.

363 15. The director of revenue shall annually report on
364 his management of each trust fund which is created under the
365 local sales tax law and administration of each local sales
366 tax imposed under the local sales tax law. He shall provide
367 each taxing entity imposing one or more local sales taxes
368 authorized by the local sales tax law with a detailed
369 accounting of the source of all funds received by him for
370 the taxing entity. Notwithstanding any other provisions of
371 law, the state auditor shall annually audit each trust
372 fund. A copy of the director's report and annual audit
373 shall be forwarded to each taxing entity imposing one or
374 more local sales taxes.

375 16. Within the boundaries of any taxing entity where
376 one or more local sales taxes have been imposed, if any
377 person is delinquent in the payment of the amount required
378 to be paid by him under the local sales tax law or in the
379 event a determination has been made against him for taxes
380 and penalty under the local sales tax law, the limitation
381 for bringing suit for the collection of the delinquent tax

382 and penalty shall be the same as that provided in sections
383 144.010 to 144.525. Where the director of revenue has
384 determined that suit must be filed against any person for
385 the collection of delinquent taxes due the state under the
386 state sales tax law, and where such person is also
387 delinquent in payment of taxes under the local sales tax
388 law, the director of revenue shall notify the taxing entity
389 in the event any person fails or refuses to pay the amount
390 of any local sales tax due so that appropriate action may be
391 taken by the taxing entity.

392 17. Where property is seized by the director of
393 revenue under the provisions of any law authorizing seizure
394 of the property of a taxpayer who is delinquent in payment
395 of the tax imposed by the state sales tax law, and where
396 such taxpayer is also delinquent in payment of any tax
397 imposed by the local sales tax law, the director of revenue
398 shall permit the taxing entity to join in any sale of
399 property to pay the delinquent taxes and penalties due the
400 state and to the taxing entity under the local sales tax
401 law. The proceeds from such sale shall first be applied to
402 all sums due the state, and the remainder, if any, shall be
403 applied to all sums due such taxing entity.

404 18. If a local sales tax has been in effect for at
405 least one year under the provisions of the local sales tax
406 law and voters approve reimposition of the same local sales
407 tax at the same rate at an election as provided for in the
408 local sales tax law prior to the date such tax is due to
409 expire, the tax so reimposed shall become effective the
410 first day of the first calendar quarter after the director
411 receives a certified copy of the ordinance, order or
412 resolution accompanied by a map clearly showing the
413 boundaries thereof and the results of such election,
414 provided that such ordinance, order or resolution and all

415 necessary accompanying materials are received by the
416 director at least thirty days prior to the expiration of
417 such tax. Any administrative cost or expense incurred by
418 the state as a result of the provisions of this subsection
419 shall be paid by the city or county reimposing such tax.

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

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

27

OFFICIAL BALLOT

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

32 YES NO

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

11 2. Upon approval of the tax authorized by section
12 67.990 by the voters of the county or city, the governing
13 body of the county or the mayor of the city shall appoint a
14 board of directors consisting of seven directors, who shall
15 be selected from the county or city at large and shall, as
16 nearly as practicable, represent the various groups to be
17 served by the board. Each director shall be a resident of
18 the county or city. Each director shall be appointed to
19 serve for a term of four years and until his successor is
20 duly appointed and qualified; except that, of the directors
21 first appointed, one director shall be appointed for a term
22 of one year, two directors shall be appointed for a term of
23 two years, two directors shall be appointed for a term of
24 three years, and two directors shall be appointed for a term
25 of four years. Directors may be reappointed. All vacancies
26 on the board of directors shall be filled for the remainder
27 of the unexpired term by the governing body of the county or

28 mayor of the city. The directors shall not receive any
29 compensation for their services, but may be reimbursed for
30 all actual and necessary expenses incurred in the
31 performance of their official duties from the moneys in the
32 senior citizens' services fund.

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

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

60 5. The board of directors, with the approval of the
61 governing body of the county or city, may accept any gift of
62 property or money for the use and benefit of the persons to
63 be served through the programs established and funded under
64 sections 67.990 to 67.995[,] and may sell or exchange any
65 such property so long as such sale or exchange is in the
66 best interests of the programs provided under sections
67 67.990 to 67.995 and the proceeds from such sale or exchange
68 are used exclusively to fund such programs. For a city not
69 within a county, the board of directors may solicit, accept,
70 and expend grants from private or public entities and enter
71 into agreements to effectuate such grants so long as the
72 transaction is in the best interest of the programs provided
73 by the board and the proceeds are used exclusively to fund
74 such programs.

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

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

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

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

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

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

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

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

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

30 (9) Any city of the fourth classification with more
31 than two thousand four hundred but fewer than two thousand
32 seven hundred inhabitants and located in any county of the
33 third classification without a township form of government
34 and with more than ten thousand but fewer than twelve
35 thousand inhabitants;

36 (10) Any city of the third classification with more
37 than nine thousand but fewer than ten thousand inhabitants
38 and located in any county of the third classification with a
39 township form of government and with more than twenty
40 thousand but fewer than twenty-three thousand inhabitants; or

41 (11) Any city of the fourth classification with more
42 than one thousand fifty but fewer than one thousand two
43 hundred inhabitants and located in any county of the third
44 classification without a township form of government and
45 with more than eighteen thousand but fewer than twenty
46 thousand inhabitants and with a city of the fourth
47 classification with more than two thousand one hundred but
48 fewer than two thousand four hundred inhabitants as the
49 county seat.

50 2. The governing body of any city listed in subsection
51 1 of this section may impose, by order or ordinance, a sales

52 tax on all retail sales made in the city which are subject
53 to taxation under chapter 144. The tax authorized in this
54 section may be imposed in an amount of up to one-half of one
55 percent, and shall be imposed solely for the purpose of
56 improving the public safety for such city, including but not
57 limited to expenditures on equipment[,]; city employee
58 salaries and benefits[,]; and facilities for police, fire
59 and emergency medical providers. The tax authorized in this
60 section shall be in addition to all other sales taxes
61 imposed by law, and shall be stated separately from all
62 other charges and taxes. The order or ordinance imposing a
63 sales tax under this section shall not become effective
64 unless the governing body of the city submits to the voters
65 residing within the city, at a county or state general,
66 primary, or special election, a proposal to authorize the
67 governing body of the city to impose a tax under this
68 section.

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

71 Shall the city of _____ [(city's name)] impose
72 a citywide sales tax at a rate of _____
73 [(insert rate of percent)] percent for the purpose
74 of improving the public safety of the city?

75 YES NO

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

80 If a majority of the votes cast on the proposal by the
81 qualified voters voting thereon are in favor of the
82 proposal, then the ordinance or order and any amendments to
83 the order or ordinance shall become effective on the first
84 day of the second calendar quarter after the director of

85 revenue receives notice of the adoption of the sales tax.
86 If a majority of the votes cast on the proposal by the
87 qualified voters voting thereon are opposed to the proposal,
88 then the tax shall not become effective unless the proposal
89 is resubmitted under this section to the qualified voters
90 and such proposal is approved by a majority of the qualified
91 voters voting on the proposal. However, in no event shall a
92 proposal under this section be submitted to the voters
93 sooner than twelve months from the date of the last proposal
94 under this section.

95 4. Any sales tax imposed under this section shall be
96 administered, collected, enforced, and operated as required
97 in section 32.087. All sales taxes collected by the
98 director of the department of revenue under this section on
99 behalf of any city, less one percent for cost of collection
100 which shall be deposited in the state's general revenue fund
101 after payment of premiums for surety bonds as provided in
102 section 32.087, shall be deposited in a special trust fund,
103 which is hereby created in the state treasury, to be known
104 as the "City Public Safety Sales Tax Trust Fund". The
105 moneys in the trust fund shall not be deemed to be state
106 funds and shall not be commingled with any funds of the
107 state. The provisions of section 33.080 to the contrary
108 notwithstanding, money in this fund shall not be transferred
109 and placed to the credit of the general revenue fund. The
110 director shall keep accurate records of the amount of money
111 in the trust fund and which was collected in each city
112 imposing a sales tax under this section, and the records
113 shall be open to the inspection of officers of the city and
114 the public. Not later than the tenth day of each month the
115 director shall distribute all moneys deposited in the trust
116 fund during the preceding month to the city which levied the
117 tax. Such funds shall be deposited with the city treasurer

118 of each such city, and all expenditures of funds arising
119 from the trust fund shall be by an appropriation act to be
120 enacted by the governing body of each such city.
121 Expenditures may be made from the fund for any functions
122 authorized in the ordinance or order adopted by the
123 governing body submitting the tax to the voters. If the tax
124 is repealed, all funds remaining in the special trust fund
125 shall continue to be used solely for the designated
126 purposes. Any funds in the special trust fund which are not
127 needed for current expenditures shall be invested in the
128 same manner as other funds are invested. Any interest and
129 moneys earned on such investments shall be credited to the
130 fund.

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

149 6. The governing body of any city that has adopted the
150 sales tax authorized in this section may submit the question

151 of repeal of the tax to the voters on any date available for
152 elections for the city. The ballot of submission shall be
153 in substantially the following form:

154 Shall the city of _____ [(insert the name of
155 the city)] repeal the sales tax imposed at a rate
156 of _____ [(insert rate of percent)] percent
157 for the purpose of improving the public safety of
158 the city?

159 YES NO

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

170 7. Whenever the governing body of any city that has
171 adopted the sales tax authorized in this section receives a
172 petition, signed by ten percent of the registered voters of
173 the city voting in the last gubernatorial election, calling
174 for an election to repeal the sales tax imposed under this
175 section, the governing body shall submit to the voters of
176 the city a proposal to repeal the tax. If a majority of the
177 votes cast on the question by the qualified voters voting
178 thereon are in favor of the repeal, that repeal shall become
179 effective on December thirty-first of the calendar year in
180 which such repeal was approved. If a majority of the votes
181 cast on the question by the qualified voters voting thereon
182 are opposed to the repeal, then the tax shall remain

183 effective until the question is resubmitted under this
184 section to the qualified voters and the repeal is approved
185 by a majority of the qualified voters voting on the question.

186 8. Any sales tax imposed under this section by a city
187 described under subdivision (6) of subsection 1 of this
188 section that is in effect as of December 31, 2038, shall
189 automatically expire. No city described under subdivision
190 (6) of subsection 1 of this section shall collect a sales
191 tax pursuant to this section on or after January 1, 2039.
192 Subsection 7 of this section shall not apply to a sales tax
193 imposed under this section by a city described under
194 subdivision (6) of subsection 1 of this section.

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

99.805. As used in sections 99.800 to 99.865, unless
2 the context clearly requires otherwise, the following terms
3 shall mean:

4 (1) "Blighted area", an area which, by reason of the
5 predominance of defective or inadequate street layout,
6 insanitary or unsafe conditions, deterioration of site
7 improvements, [improper subdivision or obsolete platting,]
8 or the existence of conditions which endanger life or
9 property by fire and other causes, or any combination of
10 such factors, retards the provision of housing
11 accommodations or constitutes an economic or social
12 liability or a menace to the public health, safety,
13 [morals,] or welfare in its present condition and use, and,
14 for areas located in a city not within a county which are
15 located in a census tract that is defined as a low-income
16 community under 26 U.S.C. Section 45D(e) or is eligible to
17 be designated as a qualified opportunity zone under 26
18 U.S.C. Section 1400Z-1;

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

23 (3) "Conservation area", any improved area within the
24 boundaries of a redevelopment area located within the
25 territorial limits of a municipality in which fifty percent
26 or more of the structures in the area have an age of thirty-
27 five years or more. Such an area is not yet a blighted area
28 but is detrimental to the public health, safety, [morals,]
29 or welfare and may become a blighted area because of any one
30 or more of the following factors: dilapidation;
31 obsolescence; deterioration; illegal use of individual
32 structures; presence of structures below minimum code
33 standards; abandonment; excessive vacancies; overcrowding of
34 structures and community facilities; lack of ventilation,
35 light or sanitary facilities; inadequate utilities;
36 excessive land coverage; deleterious land use or layout;
37 depreciation of physical maintenance; and lack of community
38 planning. A conservation area shall meet at least three of
39 the factors provided in this subdivision for projects
40 approved on or after December 23, 1997;

41 (4) "Economic activity taxes", the total additional
42 revenue from taxes which are imposed by a municipality and
43 other taxing districts, and which are generated by economic
44 activities within a redevelopment area over the amount of
45 such taxes generated by economic activities within such
46 redevelopment area in the calendar year prior to the
47 adoption of the ordinance designating such a redevelopment
48 area, while tax increment financing remains in effect, but
49 excluding personal property taxes, taxes imposed on sales or
50 charges for sleeping rooms paid by transient guests of
51 hotels and motels, licenses, fees or special assessments.

52 For redevelopment projects or redevelopment plans approved
53 after December 23, 1997, if a retail establishment relocates
54 within one year from one facility to another facility within
55 the same county and the governing body of the municipality
56 finds that the relocation is a direct beneficiary of tax
57 increment financing, then for purposes of this definition,
58 the economic activity taxes generated by the retail
59 establishment shall equal the total additional revenues from
60 economic activity taxes which are imposed by a municipality
61 or other taxing district over the amount of economic
62 activity taxes generated by the retail establishment in the
63 calendar year prior to its relocation to the redevelopment
64 area;

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

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

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

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

79 (6) "Gambling establishment", an excursion gambling
80 boat as defined in section 313.800 and any related business
81 facility including any real property improvements which are
82 directly and solely related to such business facility, whose
83 sole purpose is to provide goods or services to an excursion
84 gambling boat and whose majority ownership interest is held

85 by a person licensed to conduct gambling games on an
86 excursion gambling boat or licensed to operate an excursion
87 gambling boat as provided in sections 313.800 to 313.850.
88 This subdivision shall be applicable only to a redevelopment
89 area designated by ordinance adopted after December 23, 1997;

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

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

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

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

113 (11) "Payment in lieu of taxes", those estimated
114 revenues from real property in the area selected for a
115 redevelopment project, which revenues according to the
116 redevelopment project or plan are to be used for a private
117 use, which taxing districts would have received had a

118 municipality not adopted tax increment allocation financing,
119 and which would result from levies made after the time of
120 the adoption of tax increment allocation financing during
121 the time the current equalized value of real property in the
122 area selected for the redevelopment project exceeds the
123 total initial equalized value of real property in such area
124 until the designation is terminated pursuant to subsection 2
125 of section 99.850;

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

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

144 (14) "Redevelopment project", any development project
145 within a redevelopment area in furtherance of the objectives
146 of the redevelopment plan; any such redevelopment project
147 shall include a legal description of the area selected for
148 the redevelopment project;

149 (15) "Redevelopment project costs" include the sum
150 total of all reasonable or necessary costs incurred or

151 estimated to be incurred, and any such costs incidental to a
152 redevelopment plan or redevelopment project, as applicable.
153 Such costs include, but are not limited to, the following:

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

156 (b) Professional service costs, including, but not
157 limited to, architectural, engineering, legal, marketing,
158 financial, planning or special services. Except the
159 reasonable costs incurred by the commission established in
160 section 99.820 for the administration of sections 99.800 to
161 99.865, such costs shall be allowed only as an initial
162 expense which, to be recoverable, shall be included in the
163 costs of a redevelopment plan or project;

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

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

168 b. Demolition of buildings; and

169 c. The clearing and grading of land;

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

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

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

175 (g) Financing costs, including, but not limited to,
176 all necessary and incidental expenses related to the
177 issuance of obligations, and which may include payment of
178 interest on any obligations issued pursuant to sections
179 99.800 to 99.865 accruing during the estimated period of
180 construction of any redevelopment project for which such
181 obligations are issued and for not more than eighteen months
182 thereafter, and including reasonable reserves related
183 thereto;

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

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

193 (j) Payments in lieu of taxes;

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

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

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

207 (19) "Vacant land", any parcel or combination of
208 parcels of real property not used for industrial,
209 commercial, or residential buildings.

99.821. Notwithstanding any provision of sections
2 99.800 to 99.865 to the contrary, redevelopment plans
3 approved or amended after December 31, 2021, by a city not
4 within a county may provide for the deposit of up to ten
5 percent of the tax increment financing revenues generated
6 pursuant to section 99.845 into a strategic infrastructure
7 for economic growth fund established by such city in lieu of

8 deposit into the special allocation fund. Moneys deposited
9 into the strategic infrastructure for economic growth fund
10 pursuant to this section may be expended by the city
11 establishing such fund for the purpose of funding capital
12 investments in public infrastructure that the governing body
13 of such city has determined to be in a census tract that is
14 defined as a low-income community under 26 U.S.C. Section
15 45D(e) or is eligible to be designated as a qualified
16 opportunity zone under 26 U.S.C. Section 1400Z-1.

2 135.755. 1. For the purposes of this section, the
3 following terms shall mean:

4 (1) "Department", the Missouri department of revenue;

5 (2) "Higher ethanol blend", a fuel capable of being
6 dispensed directly into motor vehicle fuel tanks for
7 consumption that is comprised of at least fifteen percent
8 but not more than eighty-five percent ethanol;

9 (3) "Retail dealer", a person that owns or operates a
10 retail service station;

11 (4) "Retail service station", a location from which
12 higher ethanol blend is sold to the general public and is
13 dispensed directly into motor vehicle fuel tanks for
14 consumption.

15 2. For all tax years beginning on or after January 1,
16 2022, a retail dealer that sells higher ethanol blend at
17 such retail dealer's retail service station shall be allowed
18 a tax credit to be taken against the retail dealer's state
19 income tax liability. The amount of the credit shall equal
20 five cents per gallon of higher ethanol blend sold by the
21 retail dealer and dispensed through metered pumps at the
22 retail dealer's retail service station during the tax year
23 in which the tax credit is claimed. Tax credits authorized
24 pursuant to this section shall not be transferred, sold, or
assigned. If the amount of the tax credit exceeds the

25 taxpayer's state tax liability, the difference shall not be
26 refundable, but may be carried forward to any of the five
27 subsequent tax years. The total amount of tax credits
28 authorized pursuant to this section for any given fiscal
29 year shall not exceed four million dollars.

30 3. The tax credit allowed by this section shall be
31 claimed by such taxpayer at the time such taxpayer files a
32 return and shall be applied against the income tax liability
33 imposed by chapter 143 after reduction for all other credits
34 allowed thereon. The department may require any
35 documentation it deems necessary to implement the provisions
36 of this section.

37 4. The department shall promulgate rules to implement
38 the provisions of this section. Any rule or portion of a
39 rule, as that term is defined in section 536.010, that is
40 created under the authority delegated in this section shall
41 become effective only if it complies with and is subject to
42 all of the provisions of chapter 536 and, if applicable,
43 section 536.028. This section and chapter 536 are
44 nonseverable and if any of the powers vested with the
45 general assembly pursuant to chapter 536 to review, to delay
46 the effective date, or to disapprove and annul a rule are
47 subsequently held unconstitutional, then the grant of
48 rulemaking authority and any rule proposed or adopted after
49 August 28, 2021, shall be invalid and void.

50 5. Pursuant to section 23.253 of the Missouri sunset
51 act:

52 (1) The provisions of this section shall automatically
53 sunset on December 31, 2027, unless reauthorized by an act
54 of the general assembly; and

55 (2) If such program is reauthorized, the program
56 authorized under this section shall automatically sunset

57 twelve years after the effective date of the reauthorization
58 of this section; and

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

137.115. 1. (1) All other laws to the contrary
2 notwithstanding, the assessor or the assessor's deputies in
3 all counties of this state including the City of St. Louis
4 shall annually make a list of all real and tangible personal
5 property taxable in the assessor's city, county, town or
6 district. Except as otherwise provided in subsection [3] 4
7 of this section and section 137.078, the assessor shall
8 annually assess all personal property at thirty-three and
9 one-third percent of its true value in money as of January
10 first of each calendar year. Beginning January 1, 2022, the
11 assessor shall annually assess all personal property at a
12 percent of its true value in money as of January first of
13 each calendar year as follows:

14 (2) A political subdivision shall annually reduce the
15 percentage of true value in money at which personal property
16 is assessed pursuant to subdivision (1) of this subsection
17 such that the amount by which the revenue generated by taxes
18 levied on such personal property is substantially equal to
19 any growth in revenue generated by real property assessment
20 growth. Annual reductions shall be made pursuant to this
21 subdivision until the percentage of true value in money at
22 which personal property is assessed pursuant to subdivision
23 (1) of this subsection is equal to one-thousandth of one
24 percent.

25 (3) The provisions of subdivision (2) of this
26 subsection shall not be construed to relieve a political
27 subdivision from adjustments to property tax levies as
28 required by section 137.073.

29 (4) For the purposes of subdivision (2) of this
30 subsection, "real property assessment growth" shall mean the
31 growth in revenue from increases in the total assessed
32 valuation of all real property in a political subdivision
33 over the revenue generated from the assessed valuation of
34 such real property from the previous calendar year. Real
35 property assessment growth shall not include any revenue in
36 excess of the percent increase in the consumer price index,
37 as described in subsection 2 of section 137.073.

38 2. The assessor shall annually assess all real
39 property, including any new construction and improvements to
40 real property, and possessory interests in real property at
41 the percent of its true value in money set in subsection [5]
42 6 of this section. The true value in money of any
43 possessory interest in real property in subclass (3), where
44 such real property is on or lies within the ultimate airport
45 boundary as shown by a federal airport layout plan, as
46 defined by 14 CFR 151.5, of a commercial airport having a
47 FAR Part 139 certification and owned by a political
48 subdivision, shall be the otherwise applicable true value in
49 money of any such possessory interest in real property, less
50 the total dollar amount of costs paid by a party, other than
51 the political subdivision, towards any new construction or
52 improvements on such real property completed after January
53 1, 2008, and which are included in the above-mentioned
54 possessory interest, regardless of the year in which such
55 costs were incurred or whether such costs were considered in
56 any prior year. The assessor shall annually assess all real
57 property in the following manner: new assessed values shall
58 be determined as of January first of each odd-numbered year
59 and shall be entered in the assessor's books; those same
60 assessed values shall apply in the following even-numbered
61 year, except for new construction and property improvements

62 which shall be valued as though they had been completed as
63 of January first of the preceding odd-numbered year,
64 provided that no real residential property shall be assessed
65 at a value that exceeds the previous assessed value for such
66 property, exclusive of new construction and improvements, by
67 more than the percentage increase in the consumer price
68 index or five percent, whichever is greater. The assessor
69 may call at the office, place of doing business, or
70 residence of each person required by this chapter to list
71 property, and require the person to make a correct statement
72 of all taxable tangible personal property owned by the
73 person or under his or her care, charge or management,
74 taxable in the county. On or before January first of each
75 even-numbered year, the assessor shall prepare and submit a
76 two-year assessment maintenance plan to the county governing
77 body and the state tax commission for their respective
78 approval or modification. The county governing body shall
79 approve and forward such plan or its alternative to the plan
80 to the state tax commission by February first. If the
81 county governing body fails to forward the plan or its
82 alternative to the plan to the state tax commission by
83 February first, the assessor's plan shall be considered
84 approved by the county governing body. If the state tax
85 commission fails to approve a plan and if the state tax
86 commission and the assessor and the governing body of the
87 county involved are unable to resolve the differences, in
88 order to receive state cost-share funds outlined in section
89 137.750, the county or the assessor shall petition the
90 administrative hearing commission, by May first, to decide
91 all matters in dispute regarding the assessment maintenance
92 plan. Upon agreement of the parties, the matter may be
93 stayed while the parties proceed with mediation or
94 arbitration upon terms agreed to by the parties. The final

95 decision of the administrative hearing commission shall be
96 subject to judicial review in the circuit court of the
97 county involved. In the event a valuation of subclass (1)
98 real property within any county with a charter form of
99 government, or within a city not within a county, is made by
100 a computer, computer-assisted method or a computer program,
101 the burden of proof, supported by clear, convincing and
102 cogent evidence to sustain such valuation, shall be on the
103 assessor at any hearing or appeal. In any such county,
104 unless the assessor proves otherwise, there shall be a
105 presumption that the assessment was made by a computer,
106 computer-assisted method or a computer program. Such
107 evidence shall include, but shall not be limited to, the
108 following:

109 (1) The findings of the assessor based on an appraisal
110 of the property by generally accepted appraisal techniques;
111 and

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

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

118 (b) Such properties are not more than one mile from
119 the site of the disputed property, except where no similar
120 properties exist within one mile of the disputed property,
121 the nearest comparable property shall be used. Such
122 property shall be within five hundred square feet in size of
123 the disputed property, and resemble the disputed property in
124 age, floor plan, number of rooms, and other relevant
125 characteristics.

126 [2.] 3. Assessors in each county of this state and the
127 City of St. Louis may send personal property assessment
128 forms through the mail.

129 [3.] 4. The following items of personal property shall
130 each constitute separate subclasses of tangible personal
131 property and shall be assessed and valued for the purposes
132 of taxation at the following percentages of their true value
133 in money:

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

136 (2) Livestock, twelve percent;

137 (3) Farm machinery, twelve percent;

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

144 (5) Poultry, twelve percent; and

145 (6) Tools and equipment used for pollution control and
146 tools and equipment used in retooling for the purpose of
147 introducing new product lines or used for making
148 improvements to existing products by any company which is
149 located in a state enterprise zone and which is identified
150 by any standard industrial classification number cited in
151 subdivision (7) of section 135.200, twenty-five percent.

152 [4.] 5. The person listing the property shall enter a
153 true and correct statement of the property, in a printed
154 blank prepared for that purpose. The statement, after being
155 filled out, shall be signed and either affirmed or sworn to
156 as provided in section 137.155. The list shall then be
157 delivered to the assessor.

158 [5.] 6. (1) All subclasses of real property, as such
159 subclasses are established in Section 4(b) of Article X of
160 the Missouri Constitution and defined in section 137.016,
161 shall be assessed at the following percentages of true value:

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

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

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

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

178 [6.] 7. Manufactured homes, as defined in section
179 700.010, which are actually used as dwelling units shall be
180 assessed at the same percentage of true value as residential
181 real property for the purpose of taxation. The percentage
182 of assessment of true value for such manufactured homes
183 shall be the same as for residential real property. If the
184 county collector cannot identify or find the manufactured
185 home when attempting to attach the manufactured home for
186 payment of taxes owed by the manufactured home owner, the
187 county collector may request the county commission to have
188 the manufactured home removed from the tax books, and such
189 request shall be granted within thirty days after the
190 request is made; however, the removal from the tax books

191 does not remove the tax lien on the manufactured home if it
192 is later identified or found. For purposes of this section,
193 a manufactured home located in a manufactured home rental
194 park, rental community or on real estate not owned by the
195 manufactured home owner shall be considered personal
196 property. For purposes of this section, a manufactured home
197 located on real estate owned by the manufactured home owner
198 may be considered real property.

199 [7.] 8. Each manufactured home assessed shall be
200 considered a parcel for the purpose of reimbursement
201 pursuant to section 137.750, unless the manufactured home is
202 real estate as defined in subsection 7 of section 442.015
203 and assessed as a realty improvement to the existing real
204 estate parcel.

205 [8.] 9. Any amount of tax due and owing based on the
206 assessment of a manufactured home shall be included on the
207 personal property tax statement of the manufactured home
208 owner unless the manufactured home is real estate as defined
209 in subsection 7 of section 442.015, in which case the amount
210 of tax due and owing on the assessment of the manufactured
211 home as a realty improvement to the existing real estate
212 parcel shall be included on the real property tax statement
213 of the real estate owner.

214 [9.] 10. The assessor of each county and each city not
215 within a county shall use the trade-in value published in
216 the October issue of the National Automobile Dealers'
217 Association Official Used Car Guide, or its successor
218 publication, as the recommended guide of information for
219 determining the true value of motor vehicles described in
220 such publication. The assessor shall not use a value that
221 is greater than the average trade-in value in determining
222 the true value of the motor vehicle without performing a
223 physical inspection of the motor vehicle. For vehicles two

224 years old or newer from a vehicle's model year, the assessor
225 may use a value other than average without performing a
226 physical inspection of the motor vehicle. In the absence of
227 a listing for a particular motor vehicle in such
228 publication, the assessor shall use such information or
229 publications which in the assessor's judgment will fairly
230 estimate the true value in money of the motor vehicle.

231 [10.] 11. Before the assessor may increase the
232 assessed valuation of any parcel of subclass (1) real
233 property by more than fifteen percent since the last
234 assessment, excluding increases due to new construction or
235 improvements, the assessor shall conduct a physical
236 inspection of such property.

237 [11.] 12. If a physical inspection is required,
238 pursuant to subsection [10] 11 of this section, the assessor
239 shall notify the property owner of that fact in writing and
240 shall provide the owner clear written notice of the owner's
241 rights relating to the physical inspection. If a physical
242 inspection is required, the property owner may request that
243 an interior inspection be performed during the physical
244 inspection. The owner shall have no less than thirty days
245 to notify the assessor of a request for an interior physical
246 inspection.

247 [12.] 13. A physical inspection, as required by
248 subsection [10] 11 of this section, shall include, but not
249 be limited to, an on-site personal observation and review of
250 all exterior portions of the land and any buildings and
251 improvements to which the inspector has or may reasonably
252 and lawfully gain external access, and shall include an
253 observation and review of the interior of any buildings or
254 improvements on the property upon the timely request of the
255 owner pursuant to subsection [11] 12 of this section. Mere
256 observation of the property via a drive-by inspection or the

257 like shall not be considered sufficient to constitute a
258 physical inspection as required by this section.

259 [13.] 14. A county or city collector may accept credit
260 cards as proper form of payment of outstanding property tax
261 or license due. No county or city collector may charge
262 surcharge for payment by credit card which exceeds the fee
263 or surcharge charged by the credit card bank, processor, or
264 issuer for its service. A county or city collector may
265 accept payment by electronic transfers of funds in payment
266 of any tax or license and charge the person making such
267 payment a fee equal to the fee charged the county by the
268 bank, processor, or issuer of such electronic payment.

269 [14.] 15. Any county or city not within a county in
270 this state may, by an affirmative vote of the governing body
271 of such county, opt out of the provisions of this section
272 and sections 137.073, 138.060, and 138.100 as enacted by
273 house bill no. 1150 of the ninety-first general assembly,
274 second regular session and section 137.073 as modified by
275 house committee substitute for senate substitute for senate
276 committee substitute for senate bill no. 960, ninety-second
277 general assembly, second regular session, for the next year
278 of the general reassessment, prior to January first of any
279 year. No county or city not within a county shall exercise
280 this opt-out provision after implementing the provisions of
281 this section and sections 137.073, 138.060, and 138.100 as
282 enacted by house bill no. 1150 of the ninety-first general
283 assembly, second regular session and section 137.073 as
284 modified by house committee substitute for senate substitute
285 for senate committee substitute for senate bill no. 960,
286 ninety-second general assembly, second regular session, in a
287 year of general reassessment. For the purposes of applying
288 the provisions of this subsection, a political subdivision
289 contained within two or more counties where at least one of

290 such counties has opted out and at least one of such
291 counties has not opted out shall calculate a single tax rate
292 as in effect prior to the enactment of house bill no. 1150
293 of the ninety-first general assembly, second regular
294 session. A governing body of a city not within a county or
295 a county that has opted out under the provisions of this
296 subsection may choose to implement the provisions of this
297 section and sections 137.073, 138.060, and 138.100 as
298 enacted by house bill no. 1150 of the ninety-first general
299 assembly, second regular session, and section 137.073 as
300 modified by house committee substitute for senate substitute
301 for senate committee substitute for senate bill no. 960,
302 ninety-second general assembly, second regular session, for
303 the next year of general reassessment, by an affirmative
304 vote of the governing body prior to December thirty-first of
305 any year.

306 [15.] 16. The governing body of any city of the third
307 classification with more than twenty-six thousand three
308 hundred but fewer than twenty-six thousand seven hundred
309 inhabitants located in any county that has exercised its
310 authority to opt out under subsection [14] 15 of this
311 section may levy separate and differing tax rates for real
312 and personal property only if such city bills and collects
313 its own property taxes or satisfies the entire cost of the
314 billing and collection of such separate and differing tax
315 rates. Such separate and differing rates shall not exceed
316 such city's tax rate ceiling.

317 [16.] 17. Any portion of real property that is
318 available as reserve for strip, surface, or coal mining for
319 minerals for purposes of excavation for future use or sale
320 to others that has not been bonded and permitted under
321 chapter 444 shall be assessed based upon how the real
322 property is currently being used. Any information provided

323 to a county assessor, state tax commission, state agency, or
324 political subdivision responsible for the administration of
325 tax policies shall, in the performance of its duties, make
326 available all books, records, and information requested,
327 except such books, records, and information as are by law
328 declared confidential in nature, including individually
329 identifiable information regarding a specific taxpayer or
330 taxpayer's mine property. For purposes of this subsection,
331 "mine property" shall mean all real property that is in use
332 or readily available as a reserve for strip, surface, or
333 coal mining for minerals for purposes of excavation for
334 current or future use or sale to others that has been bonded
335 and permitted under chapter 444.

137.280. 1. Taxpayers' personal property lists,
2 except those of merchants and manufacturers, and except
3 those of railroads, public utilities, pipeline companies or
4 any other person or corporation subject to special statutory
5 requirements, such as chapter 151, who shall return and file
6 their assessments on locally assessed property no later than
7 April first, shall be delivered to the office of the
8 assessor of the county between the first day of January and
9 the first day of March each year and shall be signed and
10 certified by the taxpayer as being a true and complete list
11 or statement of all the taxable tangible personal property.
12 If any person shall fail to deliver the required list to the
13 assessor by the first day of March, the owner of the
14 property which ought to have been listed shall be assessed a
15 penalty added to the tax bill, based on the assessed value
16 of the property that was not reported, as follows:

Assessed Valuation	Penalty
0 - \$1,000	\$15.00

19	\$1,001 - \$2,000	\$25.00
20	\$2,001 - \$3,000	\$35.00
21	\$3,001 - \$4,000	\$45.00
22	\$4,001 - \$5,000	\$55.00
23	\$5,001 - \$6,000	\$65.00
24	\$6,001 - \$7,000	\$75.00
25	\$7,001 - \$8,000	\$85.00
26	\$8,001 - \$9,000	\$95.00
27	\$9,001 and above	\$105.00

28 The assessor in any county of the first classification
29 without a charter form of government with a population of
30 one hundred thousand or more inhabitants which contains all
31 or part of a city with a population of three hundred fifty
32 thousand or more inhabitants shall omit assessing the
33 penalty in any case where he or she is satisfied the neglect
34 is unavoidable and not willful or falls into one of the
35 following categories. The assessor in all other political
36 subdivisions shall omit assessing the penalty in any case
37 where he or she is satisfied the neglect falls into at least
38 one of the following categories:

- 39 (1) The taxpayer is in military service and is outside
40 the state;
- 41 (2) The taxpayer filed timely, but in the wrong county;
- 42 (3) There was a loss of records due to fire or flood;
- 43 (4) The taxpayer can show the list was mailed timely
44 as evidenced by the date of postmark;
- 45 (5) The assessor determines that no form for listing
46 personal property was mailed to the taxpayer for that tax
47 year; or

48 (6) The neglect occurred as a direct result of the
49 actions or inactions of the county or its employees or
50 contractors.

51 2. Between March first and April first, the assessor
52 shall send to each taxpayer who was sent an assessment list
53 for the current tax year, and said list was not returned to
54 the assessor, a second notice that statutes require the
55 assessment list be returned immediately. In the event the
56 taxpayer returns the assessment list to the assessor before
57 May first, the penalty described in subsection 1 of this
58 section shall not apply. If said assessment list is not
59 returned before May first by the taxpayer, the penalty shall
60 apply.

61 3. It shall be the duty of the county commission and
62 assessor to place on the assessment rolls for the year all
63 personal property discovered in the calendar year which was
64 taxable on January first of that year.

65 4. If annual waivers exceed forty percent, then by
66 February first of each year, the assessor shall transmit to
67 the county employees' retirement fund an electronic or paper
68 copy of the log maintained under subsection 3 of section
69 50.1020 for the prior calendar year.

70 5. An assessor may, upon request of a taxpayer, send
71 any assessment list or notice required by this section to
72 such taxpayer in electronic form.

139.305. 1. For the purposes of this section, the
2 following terms shall mean:

3 (1) "Real property", any real property that is not
4 residential property, as such term is defined in section
5 137.016;

6 (2) "Restrictive order", any city-wide or county-wide
7 ordinance or order imposed by a city or county that
8 prohibits or otherwise restricts the use of a taxpayer's

9 real property, including, but not limited to, occupancy
10 restrictions. Such term shall not include any ordinance or
11 order prohibiting or restricting the use of a taxpayer's
12 real property due to a violation of a public health or
13 safety code.

14 2. Notwithstanding any provision of law to the
15 contrary, beginning January 1, 2021, any taxpayer who is a
16 resident of a city or county that imposes one or more
17 restrictive orders for a combined total in excess of fifteen
18 days during a calendar year shall receive a credit on
19 property taxes owed on such affected real property.

20 3. The amount of the credit authorized by this section
21 shall be a percentage of the property tax liability that is
22 equal to the percentage of the calendar year that the
23 taxpayer was subject to restrictions on the use of his or
24 her real property, provided that the first fifteen total
25 combined days that restrictive orders are in effect during a
26 calendar year shall not count toward the calculation of the
27 tax credit pursuant to this subsection.

28 4. A taxpayer eligible for a credit pursuant to this
29 section shall timely pay all property tax owed prior to any
30 credit applied pursuant to this section, and shall, no later
31 than December thirty-first, submit a written statement to
32 the city or county requesting the amount of property tax
33 owed to such taxpayer. The city or county shall, by no
34 later than thirty days following the receipt of such a
35 statement, issue a refund to the taxpayer for the amount of
36 property tax owed to such taxpayer pursuant to this section.

37 5. The provisions of this section shall only apply to
38 real property tax liabilities owed to a city or county
39 imposing a restrictive order, and shall not apply to
40 property tax liabilities owed to any other taxing

41 jurisdiction or to property tax liabilities owed on tangible
42 personal property.

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

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

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

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

29 (3) The amount of any deduction that is included in
30 the computation of federal taxable income pursuant to 26
31 U.S.C. Section 168 of the Internal Revenue Code as amended

32 by the Job Creation and Worker Assistance Act of 2002 to the
33 extent the amount deducted relates to property purchased on
34 or after July 1, 2002, but before July 1, 2003, and to the
35 extent the amount deducted exceeds the amount that would
36 have been deductible pursuant to 26 U.S.C. Section 168 of
37 the Internal Revenue Code of 1986 as in effect on January 1,
38 2002;

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

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

64 political subdivision of a state, or the District of
65 Columbia;

66 (6) For all tax years beginning on or after January 1,
67 2018, any interest expense paid or accrued in a previous
68 taxable year, but allowed as a deduction under 26 U.S.C.
69 Section 163, as amended, in the current taxable year by
70 reason of the carryforward of disallowed business interest
71 provisions of 26 U.S.C. Section 163(j), as amended. For the
72 purposes of this subdivision, an interest expense is
73 considered paid or accrued only in the first taxable year
74 the deduction would have been allowable under 26 U.S.C.
75 Section 163, as amended, if the limitation under 26 U.S.C.
76 Section 163(j), as amended, did not exist.

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

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

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

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

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

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

119 (6) The portion of capital gain specified in section
120 135.357 that would otherwise be included in federal adjusted
121 gross income;

122 (7) The amount that would have been deducted in the
123 computation of federal taxable income pursuant to 26 U.S.C.
124 Section 168 of the Internal Revenue Code as in effect on
125 January 1, 2002, to the extent that amount relates to
126 property purchased on or after July 1, 2002, but before July
127 1, 2003, and to the extent that amount exceeds the amount
128 actually deducted pursuant to 26 U.S.C. Section 168 of the

129 Internal Revenue Code as amended by the Job Creation and
130 Worker Assistance Act of 2002;

131 (8) For all tax years beginning on or after January 1,
132 2005, the amount of any income received for military service
133 while the taxpayer serves in a combat zone which is included
134 in federal adjusted gross income and not otherwise excluded
135 therefrom. As used in this section, "combat zone" means any
136 area which the President of the United States by Executive
137 Order designates as an area in which Armed Forces of the
138 United States are or have engaged in combat. Service is
139 performed in a combat zone only if performed on or after the
140 date designated by the President by Executive Order as the
141 date of the commencing of combat activities in such zone,
142 and on or before the date designated by the President by
143 Executive Order as the date of the termination of combatant
144 activities in such zone;

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

154 (10) For all tax years beginning on or after January
155 1, 2014, the amount of any income received as payment from
156 any program which provides compensation to agricultural
157 producers who have suffered a loss as the result of a
158 disaster or emergency, including the:

159 (a) Livestock Forage Disaster Program;

160 (b) Livestock Indemnity Program;

161 (c) Emergency Assistance for Livestock, Honeybees, and
162 Farm-Raised Fish;

163 (d) Emergency Conservation Program;

164 (e) Noninsured Crop Disaster Assistance Program;

165 (f) Pasture, Rangeland, Forage Pilot Insurance Program;

166 (g) Annual Forage Pilot Program;

167 (h) Livestock Risk Protection Insurance Plan; and

168 (i) Livestock Gross Margin Insurance Plan; and

169 (11) For all tax years beginning on or after January
170 1, 2018, any interest expense paid or accrued in the current
171 taxable year, but not deducted as a result of the limitation
172 imposed under 26 U.S.C. Section 163(j), as amended. For the
173 purposes of this subdivision, an interest expense is
174 considered paid or accrued only in the first taxable year
175 the deduction would have been allowable under 26 U.S.C.
176 Section 163, as amended, if the limitation under 26 U.S.C.
177 Section 163(j), as amended, did not exist.

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

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

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

193 7. (1) For the tax year beginning on or after January
194 1, 2021, and ending on or before December 31, 2021, in
195 addition to the modifications made to an eligible taxpayer's
196 federal adjusted gross income pursuant to this section, to
197 calculate Missouri adjusted gross income there shall be
198 subtracted from the eligible taxpayer's federal adjusted
199 gross income the amount determined pursuant to subdivision
200 (2) of this subsection, not to exceed one thousand five
201 hundred dollars.

202 (2) The amount to be subtracted pursuant to this
203 subsection shall be equal to the amount of expenses incurred
204 by the eligible taxpayer during the 2020 or 2021 calendar
205 years for educating the eligible taxpayer's qualifying child
206 remotely as a result of severe acute respiratory syndrome
207 coronavirus 2. Such deductible expenses shall be:

208 (a) Personal computers and school supplies, as such
209 terms are defined in section 144.049;

210 (b) Digital subscriptions required by the qualifying
211 child's school district;

212 (c) Tutoring services; and

213 (d) Internet access.

214 (3) For the purposes of this subsection, "eligible
215 taxpayer" shall mean a taxpayer who has a qualifying child
216 that is a dependent, as such terms are defined in 26 U.S.C.
217 Section 152, as amended, that is required to attend
218 elementary or secondary school remotely as a result of
219 severe acute respiratory syndrome coronavirus 2.

220 (4) The department of revenue shall promulgate rules
221 to implement the provisions of this subsection. Any rule or
222 portion of a rule, as that term is defined in section
223 536.010, that is created under the authority delegated in
224 this section shall become effective only if it complies with
225 and is subject to all of the provisions of chapter 536 and,

226 if applicable, section 536.028. This section and chapter
227 536 are nonseverable and if any of the powers vested with
228 the general assembly pursuant to chapter 536 to review, to
229 delay the effective date, or to disapprove and annul a rule
230 are subsequently held unconstitutional, then the grant of
231 rulemaking authority and any rule proposed or adopted after
232 August 28, 2021, shall be invalid and void.

233 8. (1) As used in this subsection, "qualified health
234 insurance premium" means the amount paid during the tax year
235 by such taxpayer for any insurance policy primarily
236 providing health care coverage for the taxpayer, the
237 taxpayer's spouse, or the taxpayer's dependents.

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

246 **[8.]** 9. (1) Beginning January 1, 2014, in addition to
247 the subtractions provided in this section, one hundred
248 percent of the cost incurred by a taxpayer for a home energy
249 audit conducted by an entity certified by the department of
250 natural resources under section 640.153 or the
251 implementation of any energy efficiency recommendations made
252 in such an audit shall be subtracted from the taxpayer's
253 federal adjusted gross income to the extent the amount paid
254 for any such activity is included in federal taxable
255 income. The taxpayer shall provide the department of
256 revenue with a summary of any recommendations made in a
257 qualified home energy audit, the name and certification
258 number of the qualified home energy auditor who conducted

259 the audit, and proof of the amount paid for any activities
260 under this subsection for which a deduction is claimed. The
261 taxpayer shall also provide a copy of the summary of any
262 recommendations made in a qualified home energy audit to the
263 department of natural resources.

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

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

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

283 [9.] 10. The provisions of subsection [8] 9 of this
284 section shall expire on December 31, 2020.

144.757. 1. Any county or municipality, except
2 municipalities within a county having a charter form of
3 government with a population in excess of nine hundred
4 thousand, may, by a majority vote of its governing body,
5 impose a local use tax if a local sales tax is imposed as
6 defined in section 32.085 at a rate equal to the rate of the
7 local sales tax in effect in such county or municipality;

8 provided, however, that no ordinance or order enacted
9 pursuant to sections 144.757 to 144.761 shall be effective
10 unless the governing body of the county or municipality
11 submits to the voters thereof at a municipal, county or
12 state general, primary or special election a proposal to
13 authorize the governing body of the county or municipality
14 to impose a local use tax pursuant to sections 144.757 to
15 144.761. Municipalities within a county having a charter
16 form of government with a population in excess of nine
17 hundred thousand may, upon voter approval received pursuant
18 to paragraph (b) of subdivision (2) of subsection 2 of this
19 section, impose a local use tax at the same rate as the
20 local municipal sales tax with the revenues from all such
21 municipal use taxes to be distributed pursuant to subsection
22 4 of section 94.890. The municipality shall within thirty
23 days of the approval of the use tax imposed pursuant to
24 paragraph (b) of subdivision (2) of subsection 2 of this
25 section select one of the distribution options permitted in
26 subsection 4 of section 94.890 for distribution of all
27 municipal use taxes.

28 2. (1) The ballot of submission, except for counties
29 and municipalities described in subdivisions (2) and (3) of
30 this subsection, shall contain substantially the following
31 language:

32 Shall the _____ (county or municipality's name) impose
33 a local use tax at the same rate as the total local sales
34 tax rate, [currently _____ (insert percent),] provided that
35 if the local sales tax rate is reduced or raised by voter
36 approval, the local use tax rate shall also be reduced or
37 raised by the same action? [A use tax return shall not be
38 required to be filed by persons whose purchases from out-of-
39 state vendors do not in total exceed two thousand dollars in
40 any calendar year.] Approval of this question will

41 eliminate the disparity in tax rates collected by local and
42 out-of-state sellers by imposing the same rate on all
43 sellers.

44 YES NO

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

48 (2) (a) The ballot of submission in a county having a
49 charter form of government with a population in excess of
50 nine hundred thousand shall contain substantially the
51 following language:

52 For the purposes of enhancing county and municipal
53 public safety, parks, and job creation and enhancing local
54 government services, shall the county be authorized to
55 collect a local use tax equal to the total of the existing
56 county sales tax rate [of (insert tax rate)], provided that
57 if the county sales tax is repealed, reduced or raised by
58 voter approval, the local use tax rate shall also be
59 repealed, reduced or raised by the same voter action? Fifty
60 percent of the revenue shall be used by the county
61 throughout the county for improving and enhancing public
62 safety, park improvements, and job creation, and fifty
63 percent shall be used for enhancing local government
64 services. The county shall be required to make available to
65 the public an audited comprehensive financial report
66 detailing the management and use of the countywide portion
67 of the funds each year.

68 A use tax is the equivalent of a sales tax on purchases
69 from out-of-state sellers by in-state buyers and on certain
70 taxable business transactions. [A use tax return shall not
71 be required to be filed by persons whose purchases from out-
72 of-state vendors do not in total exceed two thousand dollars

73 in any calendar year.] Approval of this question will
74 eliminate the disparity in tax rates collected by local and
75 out-of-state sellers by imposing the same rate on all
76 sellers.

77 YES NO

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

81 (b) The ballot of submission in a municipality within
82 a county having a charter form of government with a
83 population in excess of nine hundred thousand shall contain
84 substantially the following language:

85 Shall the municipality be authorized to impose a local
86 use tax at the same rate as the local sales tax by a vote of
87 the governing body, provided that if any local sales tax is
88 repealed, reduced or raised by voter approval, the
89 respective local use tax shall also be repealed, reduced or
90 raised by the same action? [A use tax return shall not be
91 required to be filed by persons whose purchases from out-of-
92 state vendors do not in total exceed two thousand dollars in
93 any calendar year.] Approval of this question will
94 eliminate the disparity in tax rates collected by local and
95 out-of-state sellers by imposing the same rate on all
96 sellers.

97 YES NO

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

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

135 are opposed to the proposal, then the governing body of the
136 county or municipality shall have no power to impose the
137 local use tax as herein authorized unless and until the
138 governing body of the county or municipality shall again
139 have submitted another proposal to authorize the governing
140 body of the county or municipality to impose the local use
141 tax and such proposal is approved by a majority of the
142 qualified voters voting thereon.

143 3. The local use tax may be imposed at the same rate
144 as the local sales tax then currently in effect in the
145 county or municipality upon all transactions which are
146 subject to the taxes imposed pursuant to sections 144.600 to
147 144.745 within the county or municipality adopting such tax;
148 provided, however, that if any local sales tax is repealed
149 or the rate thereof is reduced or raised by voter approval,
150 the local use tax rate shall also be deemed to be repealed,
151 reduced or raised by the same action repealing, reducing or
152 raising the local sales tax.

153 4. For purposes of sections 144.757 to 144.761, the
154 use tax may be referred to or described as the equivalent of
155 a sales tax on purchases made from out-of-state sellers by
156 in-state buyers and on certain intrabusiness transactions.
157 Such a description shall not change the classification, form
158 or subject of the use tax or the manner in which it is
159 collected.

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

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

5 (1) "Board", the Missouri development finance board, a
6 body corporate and politic created under sections 100.250 to
7 100.297 and 100.700 to 100.850;

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

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

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

12 (c) Old Federal Courthouse, 131 West High Street;

13 (d) Highway building, 105 Capitol Avenue;

14 (e) Governor's mansion, 100 Madison Street;

15 (3) "Certificate", a tax credit certificate issued
16 under this section;

17 (4) "Department", the Missouri department of economic
18 development;

19 (5) "Eligible artifact", any items of personal
20 property specifically for display in a building in the
21 capitol complex or former fixtures which were previously
22 owned by the state and used within the capitol complex, but
23 which had been removed. The board of public buildings
24 shall, in their sole discretion, make all determinations as
25 to which items are eligible artifacts and may employ such
26 experts as may be useful to them in making such a
27 determination;

28 (6) "Eligible artifact donation", a donation of an
29 eligible artifact to the board of public buildings. The
30 value of such donation shall be set by the board of public
31 buildings who may employ such experts as may be useful to
32 them in making such a determination. The board of public
33 buildings shall, in their sole discretion, determine if an
34 artifact is to be accepted;

35 (7) "Eligible monetary donation", donations received
36 from a qualified donor to the capitol complex fund, created
37 in this section, or to an organization exempt from taxation
38 under 501(c) (3) of the Internal Revenue Service Code of
39 1986, as amended, whose mission and purpose is to restore,
40 renovate, improve, and maintain one or more buildings in the

41 capitol complex, that are to be used solely for projects to
42 restore, renovate, improve, and maintain buildings and their
43 furnishings in the capitol complex and the administration
44 thereof. Eligible donations may include:

45 (a) Cash, including checks, money orders, credit card
46 payments, or similar cash equivalents valued at the face
47 value of the currency. Currency of other nations shall be
48 valued based on the exchange rate on the date of the gift.
49 The date of the donation shall be the date that cash or
50 check is received by the applicant or the date posted to the
51 donor's account in the case of credit or debit cards;

52 (b) Stocks from a publicly traded company;

53 (c) Bonds which are publicly traded;

54 (8) "Eligible recipient", the capitol complex fund,
55 created in this section, or an organization exempt from
56 taxation under 501(c)(3) of the Internal Revenue Service
57 Code of 1986, as amended, whose mission and purpose is to
58 restore, renovate, improve, and maintain one or more
59 buildings in the capitol complex;

60 (9) "Qualified donor", any of the following
61 individuals or entities who make an eligible monetary
62 donation or eligible artifact donation to the capitol
63 complex fund or other eligible recipient:

64 (a) A person, firm, partner in a firm, corporation, or
65 a shareholder in an S corporation doing business in the
66 state of Missouri and subject to the state income tax
67 imposed in chapter 143;

68 (b) A corporation subject to the annual corporation
69 franchise tax imposed in chapter 147;

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

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

75 (e) An individual subject to the state income tax
76 imposed in chapter 143;

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

82 3. There is hereby created a fund to be known as the
83 "Capitol Complex Fund", separate and distinct from all other
84 board funds, which is hereby authorized to receive any
85 eligible monetary donation as provided in this section. The
86 capitol complex fund shall be segregated into two accounts:
87 a rehabilitation and renovation account and a maintenance
88 account. Ninety percent of the revenues received from
89 eligible donations pursuant to the provisions of this
90 section shall be deposited in the rehabilitation and
91 renovation account and seven and one-half percent of such
92 revenues shall be deposited in the maintenance account. The
93 assets of these accounts, together with any interest which
94 may accrue thereon, shall be used by the board solely for
95 the purposes of restoration and maintenance of the building
96 of the capitol complex as defined in this section, and for
97 no other purpose. The remaining two and one-half percent of
98 the revenues deposited into the fund may be used for the
99 purposes of soliciting donations to the fund, advertising
100 and promoting the fund, and administrative costs of
101 administering the fund. Any amounts not used for those
102 purposes shall be deposited back into the rehabilitation and
103 renovation account and the maintenance account divided in
104 the manner set forth in this section. The board may, as an

105 administrative cost, use the funds to hire fund raising
106 professionals and such other experts or advisors as may be
107 necessary to carry out the board's duties under this
108 section. The choice of projects for which the money is to
109 be used, as well as the determination of the methods of
110 carrying out the project and the procurement of goods and
111 services thereon shall be made by the commissioner of
112 administration. No moneys shall be released from the fund
113 for any expense without the approval of the commissioner of
114 administration, who may delegate that authority as deemed
115 appropriate. All contracts for rehabilitation, renovation,
116 or maintenance work shall be the responsibility of the
117 commissioner of administration. A memorandum of
118 understanding may be executed between the commissioner of
119 administration and the board determining the processes for
120 obligation, reservation, and payment of eligible costs from
121 the fund. The commission of administration shall not
122 obligate costs in excess of the fund balance. The board
123 shall not be responsible for any costs obligated in excess
124 of available funds and shall be held harmless in any
125 contracts related to rehabilitation, renovation, and
126 maintenance of capitol complex buildings. No other board
127 funds shall be used to pay obligations made by the
128 commissioner of administration related to activities under
129 this section.

130 4. For all taxable years beginning on or after January
131 1, 2021, any qualified donor shall be allowed a credit
132 against the taxes otherwise due under chapters 143 and 148,
133 except for sections 143.191 to 143.265, in an amount of
134 fifty percent of the eligible monetary donation. The amount
135 of the tax credit claimed may exceed the amount of the
136 donor's state income tax liability in the tax year for which
137 the credit is claimed. Any amount of credit that exceeds

138 the qualified donor's state income tax liability may be
139 refundable or may be carried forward to any of the
140 taxpayer's four subsequent taxable years.

141 5. For all taxable years beginning on or after January
142 1, 2021, any qualified donor shall be allowed a credit
143 against the taxes otherwise due under chapters 143 and 148,
144 except for sections 143.191 to 143.265, in an amount of
145 thirty percent of the eligible artifact donation. The
146 amount of the tax credit claimed may not exceed the amount
147 of the qualified donor's state income tax liability in the
148 tax year for which the credit is claimed. Any amount of
149 credit that exceeds the qualified donor's state income tax
150 liability shall not be refundable but may be carried forward
151 to any other taxpayer's four subsequent taxable years.

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

165 7. To claim a credit for an eligible artifact donation
166 as set forth in subsection 5 of this section, a qualified
167 donor shall donate an eligible artifact to the board of
168 public buildings. If the board of public buildings
169 determines that artifact is an eligible artifact, and has
170 determined to accept the artifact, it shall issue a

171 statement of donation to the eligible donor specifying the
172 value placed on the artifact by the board of public
173 buildings, with a copy to the department. Upon receiving a
174 statement from the board of public buildings, the department
175 shall issue a tax credit certificate equal to thirty percent
176 of the amount of the donation, to the qualified donor as
177 indicated in the statement from the board of public
178 buildings.

179 8. The department shall not authorize more than ten
180 million dollars in tax credits provided under this section
181 in any calendar year. Donations shall be processed for tax
182 credits on a first come, first serve basis. Donations
183 received in excess of the tax credit cap shall be placed in
184 line for tax credits issued the following year or shall be
185 given the opportunity to complete their donation without the
186 expectation of a tax credit, or shall request to have their
187 donation returned.

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

191 10. Tax credits issued under this section may be
192 assigned, transferred, sold, or otherwise conveyed, and the
193 new owner of the tax credit shall have the same rights in
194 the credit as the taxpayer. Whenever a certificate is
195 assigned, transferred, sold, or otherwise conveyed, a
196 notarized endorsement shall be filed with the department
197 specifying the name and address of the new owner of the tax
198 credit and the value of the credit.

199 11. The department may promulgate rules to implement
200 the provisions of this section. Any rule or portion of a
201 rule, as that term is defined in section 536.010, that is
202 created under the authority delegated in this section shall
203 become effective only if it complies with and is subject to

204 all of the provisions of chapter 536 and, if applicable,
205 section 536.028. This section and chapter 536 are
206 nonseverable and if any of the powers vested with the
207 general assembly pursuant to chapter 536 to review, to delay
208 the effective date, or to disapprove and annul a rule are
209 subsequently held unconstitutional, then the grant of
210 rulemaking authority and any rule proposed or adopted after
211 August 28, 2021, shall be invalid and void.

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

214 (1) The provisions of the new program authorized under
215 this section shall sunset automatically six years after
216 August 28, 2021, unless reauthorized by an act of the
217 general assembly;

218 (2) If such program is reauthorized, the program
219 authorized under this section shall sunset automatically
220 twelve years after August 28, 2021; and

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

650.550. 1. There is hereby created in the state
2 treasury the "Economic Distress Zone Fund", which shall
3 consist of money appropriated under this section. The state
4 treasurer shall be custodian of the fund. In accordance
5 with sections 30.170 and 30.180, the state treasurer may
6 approve disbursements. The fund shall be a dedicated fund
7 and money in the fund shall be used solely by the department
8 of public safety to provide funding to organizations
9 registered with the United States Internal Revenue Service
10 as a 501(c)(3) corporation that provide services to
11 residents of the state in areas of high incidents of crime
12 and deteriorating infrastructure for the purpose of
13 detering criminal behavior in such areas. Any moneys

14 appropriated and any other moneys made available by gift,
15 grant, bequest, contribution, or otherwise to carry out the
16 purpose of this section, and all interest earned on, and
17 income generated from, moneys in the fund shall be paid to,
18 and deposited in, the economic distress zone fund.

19 2. Notwithstanding the provisions of section 33.080 to
20 the contrary, any moneys appropriated to the fund over three
21 million dollars, excluding any moneys made available by
22 gift, grant, bequest, contribution, or otherwise, that
23 remain in the fund at the end of the biennium shall revert
24 to the credit of the general revenue fund.

25 3. The department of public safety shall promulgate
26 rules to carry out the provisions of this section. Any rule
27 or portion of a rule, as that term is defined in section
28 536.010, that is created under the authority delegated in
29 this section shall become effective only if it complies with
30 and is subject to all of the provisions of chapter 536 and,
31 if applicable, section 536.028. This section and chapter
32 536 are nonseverable and if any of the powers vested with
33 the general assembly pursuant to chapter 536 to review, to
34 delay the effective date, or to disapprove and annul a rule
35 are subsequently held unconstitutional, then the grant of
36 rulemaking authority and any rule proposed or adopted after
37 August 28, 2021, shall be invalid and void.

38 4. As used in this section, "areas of high incidents
39 of crime and deteriorating infrastructure" shall mean a city
40 with a homicide rate of at least seven times the national
41 average according to the Federal Bureau of Investigation's
42 Uniform Crime Reporting System; a poverty rate that exceeds
43 twenty percent according to the United States Census Bureau;
44 and has a school district with at least eighty percent of
45 students who qualify for free or reduced lunch.

46 5. The provisions of this section shall terminate on
47 August 28, 2024.

650.555. 1. There is hereby created in the state
2 treasury the "988 Public Safety Fund", which shall consist
3 of money appropriated under this section. The state
4 treasurer shall be custodian of the fund. In accordance with
5 sections 30.170 and 30.180, the state treasurer may approve
6 disbursements. The fund shall be a dedicated fund and money
7 in the fund shall be used solely by the department of public
8 safety to provide funding to employee assistance programs
9 established by a law enforcement agency or emergency
10 services provider to provide professional counseling or
11 support services to employees of a law enforcement agency or
12 emergency services provider. Any moneys appropriated and
13 any other moneys made available by gift, grant, bequest,
14 contribution, or otherwise to carry out the purpose of this
15 section, and all interest earned on, and income generated
16 from, moneys in the fund shall be paid to, and deposited in,
17 the 988 public safety fund.

18 2. Notwithstanding the provisions of section 33.080 to
19 the contrary, any moneys appropriated to the fund over one
20 million dollars, excluding any moneys made available any
21 gift, grant, bequest, contribution, or otherwise, that
22 remain in the fund at the end of the biennium shall revert
23 to the credit of the general revenue fund.

24 3. The department of public safety shall promulgate
25 rules to carry out the provisions of this section. Any rule
26 or portion of a rule, as that term is defined in section
27 536.010, that is created under the authority delegated in
28 this section shall become effective only if it complies with
29 and is subject to all of the provisions of chapter 536 and,
30 if applicable, section 536.028. This section and chapter
31 536 are nonseverable and if any of the powers vested with

32 the general assembly pursuant to chapter 536 to review, to
33 delay the effective date, or to disapprove and annul a rule
34 are subsequently held unconstitutional, then the grant of
35 rulemaking authority and any rule proposed or adopted after
36 August 28, 2021, shall be invalid and void.

Section B. Because of the importance of property tax
2 relief, the enactment of section 139.305 of this act is
3 deemed necessary for the immediate preservation of the
4 public health, welfare, peace, and safety, and is hereby
5 declared to be an emergency act within the meaning of the
6 constitution, and the enactment of section 139.305 of this
7 act shall be in full force and effect upon its passage and
8 approval.