

## CONFERENCE COMMITTEE SUBSTITUTE

FOR

## HOUSE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 365

## AN ACT

To repeal sections 67.782, 67.1360, 94.834, 94.838, 137.073, 137.115, 137.280, 143.121, 143.171, 190.839, 198.439, 208.152, 208.437, 208.480, 288.132, 338.550, 620.1039, 620.2020, and 633.401, RSMo, and to enact in lieu thereof twenty-seven new sections relating to taxation, with an emergency clause for certain sections.

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

Section A. Sections 67.782, 67.1360, 94.834, 94.838, 2 137.073, 137.115, 137.280, 143.121, 143.171, 190.839, 198.439, 3 208.152, 208.437, 208.480, 288.132, 338.550, 620.1039, 4 620.2020, and 633.401, RSMo, are repealed and twenty-seven new 5 sections enacted in lieu thereof, to be known as sections 6 67.782, 67.1011, 67.1013, 67.1360, 94.834, 94.838, 94.842, 7 94.1014, 135.1610, 137.073, 137.115, 137.280, 143.121, 143.171, 8 190.839, 198.439, 208.152, 208.437, 208.480, 261.021, 288.132, 9 288.133, 338.550, 620.1039, 620.2020, 620.2250, and 633.401, to 10 read as follows:

67.782. 1. Any county of the third [class having a 2 population of more than ten thousand and less than fifteen 3 thousand] classification without a township form of 4 government and with more than twelve thousand but fewer than 5 fourteen thousand inhabitants and with a city of the fourth 6 classification with more than one thousand three hundred 7 fifty but fewer than one thousand five hundred inhabitants 8 as the county seat and any county of the [second class

9 having a population of more than fifty-eight thousand and  
10 less than seventy thousand adjacent to such third class  
11 county, both counties making up the same judicial circuit,]  
12 first classification with more than seventy thousand but  
13 fewer than eighty-three thousand inhabitants and with a city  
14 of the fourth classification with more than thirteen  
15 thousand five hundred but fewer than sixteen thousand  
16 inhabitants as the county seat may [jointly] impose a sales  
17 tax [throughout each of their respective counties] for  
18 public recreational purposes including the financing,  
19 acquisition, construction, operation and maintenance of  
20 recreational projects and programs, but the sales taxes  
21 authorized by this section shall not become effective unless  
22 the governing body of [each] such county submits to the  
23 voters [of their respective counties] a proposal to  
24 authorize the [counties to impose the] sales tax.

25 2. The ballot of submission shall be in substantially  
26 the following form:

27 Shall the County of \_\_\_\_\_ impose a sales tax of  
28 \_\_\_\_\_ percent [in conjunction with the county  
29 of \_\_\_\_\_] for the purpose of funding the  
30 financing, acquisition, construction, operation  
31 and maintenance of recreational projects and  
32 programs, including the acquisition of land for  
33 such purposes?

34  YES  NO

35 If a [separate] majority of the votes cast on  
36 the proposal by the qualified voters voting  
37 thereon [in each county] are in favor of the  
38 proposal, then the tax shall be in effect [in  
39 both counties. If a majority of the votes cast  
40 by the qualified voters voting thereon in either

41 county are opposed to the proposal, then the  
42 governing body of neither county shall have  
43 power to impose the sales tax authorized by this  
44 section unless or until the governing body of  
45 the county that has not approved the tax shall  
46 again have submitted another proposal to  
47 authorize the governing body to impose the tax,  
48 and the proposal is approved by a majority of  
49 the qualified voters voting thereon in that  
50 county].

51 3. The sales tax may be imposed at a rate of one  
52 percent on the receipts from the sale at retail of all  
53 tangible personal property or taxable service at retail  
54 within the county adopting such tax, if such property and  
55 services are subject to taxation by the state of Missouri  
56 under the provisions of sections 144.010 to 144.525.

57 4. All sales taxes collected by the director of  
58 revenue under this section on behalf of any county, less one  
59 percent for the cost of collection, which shall be deposited  
60 in the state's general revenue fund after payment of  
61 premiums for surety bonds as provided in section 32.087,  
62 shall be deposited with the state treasurer in a special  
63 trust fund, which is hereby created, to be known as the  
64 "County Recreation Sales Tax Trust Fund". The moneys in the  
65 county recreation sales tax trust fund shall not be deemed  
66 to be state funds and shall not be commingled with any funds  
67 of the state. The director of revenue shall keep accurate  
68 records of the amount of money in the trust fund which was  
69 collected in each county imposing a sales tax under this  
70 section, and the records shall be open to the inspection of  
71 officers of each county and the general public. Not later  
72 than the tenth day of each month, the director of revenue  
73 shall distribute all moneys deposited in the trust fund

74 during the preceding month by distributing to the county  
75 treasurer, or such other officer as may be designated by the  
76 county ordinance or order, of each county imposing the tax  
77 authorized by this section, the sum, as certified by the  
78 director of revenue, due the county.

79         5. The director of revenue may authorize the state  
80 treasurer to make refunds from the amounts in the trust fund  
81 and credited to any county for erroneous payments and  
82 overpayments made, and may redeem dishonored checks and  
83 drafts deposited to the credit of such counties. Each  
84 county shall notify the director of revenue at least ninety  
85 days prior to the effective date of the expiration of the  
86 sales tax authorized by this section and the director of  
87 revenue may order retention in the trust fund, for a period  
88 of one year, of two percent of the amount collected after  
89 receipt of such notice to cover possible refunds or  
90 overpayment of such tax and to redeem dishonored checks and  
91 drafts deposited to the credit of such accounts. After one  
92 year has elapsed after the date of expiration of the tax  
93 authorized by this section in such county, the director of  
94 revenue shall remit the balance in the account to the county  
95 and close the account of that county. The director of  
96 revenue shall notify each county of each instance of any  
97 amount refunded or any check redeemed from receipts due the  
98 county.

99         6. The tax authorized by this section may be imposed,  
100 in accordance with this section, by a county in addition to  
101 or in lieu of the tax authorized by sections 67.750 to  
102 67.780.

103         7. Any county imposing a sales tax pursuant to the  
104 provisions of this section may contract with the authority  
105 of any other county or with any city or political  
106 subdivision for the financing, acquisition, operation,

107 construction, maintenance, or utilization of any recreation  
108 facility or project or program funded in whole or in part  
109 from revenues derived from the tax levied pursuant to the  
110 provisions of this section.

111 8. The sales tax imposed pursuant to the provisions of  
112 this section shall expire twenty-five years from the  
113 effective date thereof unless an extension of the tax is  
114 submitted to and approved by the voters in each county in  
115 the manner provided in this section. Each extension of the  
116 sales tax shall be for a period of ten years.

117 9. The governing body of each of the counties imposing  
118 a sales tax under the provisions of this section may  
119 cooperate with the governing body of any county or other  
120 political subdivision of this state in carrying out the  
121 provisions of this section, and may establish and conduct  
122 jointly a system of public recreation. The respective  
123 governing bodies administering programs jointly may provide  
124 by agreement among themselves for all matters connected with  
125 the programs and determine what items of cost and expense  
126 shall be paid by each.

127 10. The provisions of this section shall not in any  
128 way repeal, affect or limit the powers granted to any county  
129 to establish, maintain and conduct parks and other  
130 recreational grounds for public recreation.

131 11. Except as modified in this section, all provisions  
132 of sections 32.085 and 32.087 shall apply to the tax imposed  
133 under this section.

2 67.1011. 1. The governing body of any city of the  
3 third classification with more than four thousand but fewer  
4 than four thousand five hundred inhabitants and located in  
5 any county of the third classification with a township form  
of government and with more than sixteen thousand but fewer

6 than eighteen thousand inhabitants may impose a tax as  
7 provided in this section.

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

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

22 Shall (city name) impose a tax on the  
23 charges for all sleeping rooms paid by the  
24 transient guests of hotels and motels situated  
25 in (city name) at a rate of  
26 percent?

27  YES  NO

28 If a majority of the votes cast on the question by the  
29 qualified voters voting thereon are in favor of the  
30 question, the tax shall become effective on the first day of  
31 the second calendar quarter following the calendar quarter  
32 in which the election was held. If a majority of the votes  
33 cast on the question by the qualified voters voting thereon  
34 are opposed to the question, the tax shall not become  
35 effective unless and until the question is resubmitted under  
36 this section to the qualified voters and such question is

37 approved by a majority of the qualified voters voting  
38 thereon.

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

67.1013. 1. The governing body of any city of the  
2 fourth classification with more than ten thousand but fewer  
3 than eleven thousand four hundred inhabitants and located in  
4 any county of the first classification with more than ninety-  
5 two thousand but fewer than one hundred one thousand  
6 inhabitants may impose a tax as provided in this section.

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

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

21 Shall (city name) impose a tax on the  
22 charges for all sleeping rooms paid by the  
23 transient guests of hotels and motels situated  
24 in (city name) at a rate of  
25 percent?

26  YES

NO

27 If a majority of the votes cast on the question by the  
28 qualified voters voting thereon are in favor of the  
29 question, the tax shall become effective on the first day of  
30 the second calendar quarter following the calendar quarter  
31 in which the election was held. If a majority of the votes  
32 cast on the question by the qualified voters voting thereon  
33 are opposed to the question, the tax shall not become  
34 effective unless and until the question is resubmitted under  
35 this section to the qualified voters and such question is  
36 approved by a majority of the qualified voters voting  
37 thereon.

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

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

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

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

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

15 (4) Any fourth class city having, according to the  
16 last federal decennial census, a population of more than one  
17 thousand eight hundred fifty inhabitants but less than one  
18 thousand nine hundred fifty inhabitants in a county of the

19 first classification with a charter form of government and  
20 having a population of greater than six hundred thousand but  
21 less than nine hundred thousand inhabitants;

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

26 (6) Any city having a population of less than two  
27 hundred fifty inhabitants in a county of the fourth  
28 classification having a population of greater than forty-  
29 eight thousand inhabitants;

30 (7) Any fourth class city having a population of more  
31 than two thousand five hundred but less than three thousand  
32 inhabitants in a county of the third classification having a  
33 population of more than twenty-five thousand but less than  
34 twenty-seven thousand inhabitants;

35 (8) Any third class city with a population of more  
36 than three thousand two hundred but less than three thousand  
37 three hundred located in a county of the third  
38 classification having a population of more than thirty-five  
39 thousand but less than thirty-six thousand;

40 (9) Any county of the second classification without a  
41 township form of government and a population of less than  
42 thirty thousand;

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

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

49 (12) Any city of the fourth class with a population of  
50 more than one thousand eight hundred but less than two  
51 thousand in a county of the third classification with a

52 township form of government and a population of at least  
53 twenty-eight thousand but not more than thirty thousand;

54 (13) Any city of the third class with a population of  
55 more than seven thousand two hundred but less than seven  
56 thousand five hundred within a county of the third  
57 classification with a population of more than twenty-one  
58 thousand but less than twenty-three thousand;

59 (14) Any fourth class city having a population of more  
60 than two thousand eight hundred but less than three thousand  
61 one hundred inhabitants in a county of the third  
62 classification with a township form of government having a  
63 population of more than eight thousand four hundred but less  
64 than nine thousand inhabitants;

65 (15) Any fourth class city with a population of more  
66 than four hundred seventy but less than five hundred twenty  
67 inhabitants located in a county of the third classification  
68 with a population of more than fifteen thousand nine hundred  
69 but less than sixteen thousand inhabitants;

70 (16) Any third class city with a population of more  
71 than three thousand eight hundred but less than four  
72 thousand inhabitants located in a county of the third  
73 classification with a population of more than fifteen  
74 thousand nine hundred but less than sixteen thousand  
75 inhabitants;

76 (17) Any fourth class city with a population of more  
77 than four thousand three hundred but less than four thousand  
78 five hundred inhabitants located in a county of the third  
79 classification without a township form of government with a  
80 population greater than sixteen thousand but less than  
81 sixteen thousand two hundred inhabitants;

82 (18) Any fourth class city with a population of more  
83 than two thousand four hundred but less than two thousand  
84 six hundred inhabitants located in a county of the first

85 classification without a charter form of government with a  
86 population of more than fifty-five thousand but less than  
87 sixty thousand inhabitants;

88 (19) Any fourth class city with a population of more  
89 than two thousand five hundred but less than two thousand  
90 six hundred inhabitants located in a county of the third  
91 classification with a population of more than nineteen  
92 thousand one hundred but less than nineteen thousand two  
93 hundred inhabitants;

94 (20) Any county of the third classification without a  
95 township form of government with a population greater than  
96 sixteen thousand but less than sixteen thousand two hundred  
97 inhabitants;

98 (21) Any county of the second classification with a  
99 population of more than forty-four thousand but less than  
100 fifty thousand inhabitants;

101 (22) Any third class city with a population of more  
102 than nine thousand five hundred but less than nine thousand  
103 seven hundred inhabitants located in a county of the first  
104 classification without a charter form of government and with  
105 a population of more than one hundred ninety-eight thousand  
106 but less than one hundred ninety-eight thousand two hundred  
107 inhabitants;

108 (23) Any city of the fourth classification with more  
109 than five thousand two hundred but less than five thousand  
110 three hundred inhabitants located in a county of the third  
111 classification without a township form of government and  
112 with more than twenty-four thousand five hundred but less  
113 than twenty-four thousand six hundred inhabitants;

114 (24) Any third class city with a population of more  
115 than nineteen thousand nine hundred but less than twenty  
116 thousand in a county of the first classification without a  
117 charter form of government and with a population of more

118 than one hundred ninety-eight thousand but less than one  
119 hundred ninety-eight thousand two hundred inhabitants;

120 (25) Any city of the fourth classification with more  
121 than two thousand six hundred but less than two thousand  
122 seven hundred inhabitants located in any county of the third  
123 classification without a township form of government and  
124 with more than fifteen thousand three hundred but less than  
125 fifteen thousand four hundred inhabitants;

126 (26) Any county of the third classification without a  
127 township form of government and with more than fourteen  
128 thousand nine hundred but less than fifteen thousand  
129 inhabitants;

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

133 (28) Any city of the fourth classification with more  
134 than six thousand three hundred but fewer than six thousand  
135 five hundred inhabitants and located in more than one county  
136 through the creation of a tourism district which may  
137 include, in addition to the geographic area of such city,  
138 the area encompassed by the portion of the school district,  
139 located within a county of the first classification with  
140 more than ninety-three thousand eight hundred but fewer than  
141 ninety-three thousand nine hundred inhabitants, having an  
142 average daily attendance for school year 2005-06 between one  
143 thousand eight hundred and one thousand nine hundred;

144 (29) Any city of the fourth classification with more  
145 than seven thousand seven hundred but less than seven  
146 thousand eight hundred inhabitants located in a county of  
147 the first classification with more than ninety-three  
148 thousand eight hundred but less than ninety-three thousand  
149 nine hundred inhabitants;

150           (30) Any city of the fourth classification with more  
151 than two thousand nine hundred but less than three thousand  
152 inhabitants located in a county of the first classification  
153 with more than seventy-three thousand seven hundred but less  
154 than seventy-three thousand eight hundred inhabitants;

155           (31) Any city of the third classification with more  
156 than nine thousand three hundred but less than nine thousand  
157 four hundred inhabitants;

158           (32) Any city of the fourth classification with more  
159 than three thousand eight hundred but fewer than three  
160 thousand nine hundred inhabitants and located in any county  
161 of the first classification with more than thirty-nine  
162 thousand seven hundred but fewer than thirty-nine thousand  
163 eight hundred inhabitants;

164           (33) Any city of the fourth classification with more  
165 than one thousand eight hundred but fewer than one thousand  
166 nine hundred inhabitants and located in any county of the  
167 first classification with more than one hundred thirty-five  
168 thousand four hundred but fewer than one hundred thirty-five  
169 thousand five hundred inhabitants;

170           (34) Any county of the third classification without a  
171 township form of government and with more than twelve  
172 thousand one hundred but fewer than twelve thousand two  
173 hundred inhabitants;

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

179           (36) Any city of the fourth classification with more  
180 than five thousand but fewer than five thousand five hundred  
181 inhabitants and located in any county with a charter form of

182 government and with more than two hundred thousand but fewer  
183 than three hundred fifty thousand inhabitants; [or]

184 (37) Any city with more than four thousand but fewer  
185 than five thousand five hundred inhabitants and located in  
186 any county of the fourth classification with more than  
187 thirty thousand but fewer than forty-two thousand  
188 inhabitants;

189 (38) Any city of the third classification with more  
190 than nine thousand but fewer than ten thousand inhabitants  
191 and located in more than one county; or

192 (39) Any city of the third classification with more  
193 than two thousand one hundred but fewer than two thousand  
194 four hundred inhabitants and partially located in any county  
195 of the third classification with a township form of  
196 government and with more than twelve thousand but fewer than  
197 fourteen thousand inhabitants.

198 2. The governing body of any city or county listed in  
199 subsection 1 of this section may impose a tax on the charges  
200 for all sleeping rooms paid by the transient guests of  
201 hotels, motels, bed and breakfast inns, and campgrounds and  
202 any docking facility that rents slips to recreational boats  
203 that are used by transients for sleeping, which shall be at  
204 least two percent but not more than five percent per  
205 occupied room per night, except that such tax shall not  
206 become effective unless the governing body of the city or  
207 county submits to the voters of the city or county at a  
208 state general, primary, or special election, a proposal to  
209 authorize the governing body of the city or county to impose  
210 a tax pursuant to the provisions of this section and section  
211 67.1362. The tax authorized by this section and section  
212 67.1362 shall be in addition to any charge paid to the owner  
213 or operator and shall be in addition to any and all taxes  
214 imposed by law and the proceeds of such tax shall be used by

215 the city or county solely for funding the promotion of  
216 tourism. Such tax shall be stated separately from all other  
217 charges and taxes.

94.834. 1. The governing body of any city of the  
2 third classification with more than twelve thousand four  
3 hundred but less than twelve thousand five hundred  
4 inhabitants, the governing body of any city of the fourth  
5 classification with more than two thousand three hundred but  
6 less than two thousand four hundred inhabitants and located  
7 in any county of the fourth classification with more than  
8 thirty-two thousand nine hundred but less than thirty-three  
9 thousand inhabitants, [and] the governing body of any city  
10 of the fourth classification with more than one thousand six  
11 hundred but less than one thousand seven hundred inhabitants  
12 and located in any county of the fourth classification with  
13 more than twenty-three thousand seven hundred but less than  
14 twenty-three thousand eight hundred inhabitants, and the  
15 governing body of any city of the fourth classification with  
16 more than eight thousand but fewer than nine thousand  
17 inhabitants and located partially in any county of the first  
18 classification with more than two hundred thousand but fewer  
19 than two hundred sixty thousand inhabitants and partially in  
20 any county of the first classification with more than eighty-  
21 three thousand but fewer than ninety-two thousand  
22 inhabitants and with a city of the fourth classification  
23 with more than four thousand five hundred but fewer than  
24 five thousand inhabitants as the county seat may impose a  
25 tax on the charges for all sleeping rooms paid by the  
26 transient guests of hotels or motels situated in the city or  
27 a portion thereof, which shall be not more than five percent  
28 per occupied room per night, except that such tax shall not  
29 become effective unless the governing body of the city  
30 submits to the voters of the city at a state general or

31 primary election a proposal to authorize the governing body  
32 of the city to impose a tax pursuant to this section. The  
33 tax authorized in this section shall be in addition to the  
34 charge for the sleeping room and all other taxes imposed by  
35 law, and the proceeds of such tax shall be used by the city  
36 solely for the promotion of tourism. Such tax shall be  
37 stated separately from all other charges and taxes.

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

40 Shall \_ (insert the name of the city) impose a  
41 tax on the charges for all sleeping rooms paid  
42 by the transient guests of hotels and motels  
43 situated in \_ (name of city) at a rate of \_  
44 (insert rate of percent) percent for the sole  
45 purpose of promoting tourism?

46  YES  NO

47 If a majority of the votes cast on the question by the  
48 qualified voters voting thereon are in favor of the  
49 question, then the tax shall become effective on the first  
50 day of the second calendar quarter following the calendar  
51 quarter in which the election was held. If a majority of  
52 the votes cast on the question by the qualified voters  
53 voting thereon are opposed to the question, then the tax  
54 authorized by this section shall not become effective unless  
55 and until the question is resubmitted pursuant to this  
56 section to the qualified voters of the city and such  
57 question is approved by a majority of the qualified voters  
58 of the city voting on the question.

59 3. As used in this section, "transient guests" means a  
60 person or persons who occupy a room or rooms in a hotel or

61 motel for thirty-one days or less during any calendar  
62 quarter.

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

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

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

8 (3) "Municipality", any [village or fourth class city  
9 with more than two hundred but less than three hundred  
10 inhabitants and located in any county of the third  
11 classification with a township form of government and with  
12 more than twelve thousand five hundred but less than twelve  
13 thousand six hundred inhabitants] city of the fourth class  
14 with more than one hundred sixty but fewer than one hundred  
15 eighty inhabitants and located in any county of the third  
16 classification with a township form of government and with  
17 more than twelve thousand but fewer than fourteen thousand  
18 inhabitants and with a city of the fourth classification  
19 with more than four thousand five hundred but fewer than  
20 five thousand inhabitants as the county seat;

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

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

26 (1) A tax, not to exceed six percent per room per  
27 night, on the charges for all sleeping rooms paid by the  
28 transient guests of hotels or motels situated in the  
29 municipality or a portion thereof; and

30 (2) A tax, not to exceed [two] six percent, on the  
31 gross receipts derived from the retail sales of food by

32 every person operating a food establishment in the  
33 municipality.

34 The taxes shall be imposed solely for [the purpose of  
35 funding the construction, maintenance, and operation of  
36 capital improvements] general revenue purposes. The order  
37 or ordinance shall not become effective unless the governing  
38 body of the municipality submits to the voters of the  
39 municipality at a state general or primary election a  
40 proposal to authorize the governing body of the municipality  
41 to impose taxes under this section. The taxes authorized in  
42 this section shall be in addition to the charge for the  
43 sleeping room, the retail sales of food at a food  
44 establishment, and all other taxes imposed by law, and shall  
45 be stated separately from all other charges and taxes.

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

48 Shall \_\_\_\_\_ (insert the name of the  
49 municipality) impose a tax on the charges for  
50 all retail sales of food at a food establishment  
51 situated in \_\_\_\_\_ (name of municipality) at a  
52 rate of \_\_\_\_\_ (insert rate of percent) percent,  
53 and for all sleeping rooms paid by the transient  
54 guests of hotels and motels situated in \_\_\_\_\_  
55 (name of municipality) at a rate of \_\_\_\_\_  
56 (insert rate of percent) percent, solely for the  
57 purpose of [funding the construction,  
58 maintenance, and operation of capital  
59 improvements] increasing general revenue funds?

60  YES  NO

61 If a majority of the votes cast on the question by the  
62 qualified voters voting thereon are in favor of the

63 question, then the taxes shall become effective on the first  
64 day of the second calendar quarter after the director of  
65 revenue receives notice of the adoption of the taxes. If a  
66 majority of the votes cast on the question by the qualified  
67 voters voting thereon are opposed to the question, then the  
68 taxes shall not become effective unless and until the  
69 question is resubmitted under this section to the qualified  
70 voters and such question is approved by a majority of the  
71 qualified voters voting on the question.

72 4. Any tax on the retail sales of food imposed under  
73 this section shall be administered, collected, enforced, and  
74 operated as required in section 32.087, and any transient  
75 guest tax imposed under this section shall be administered,  
76 collected, enforced, and operated by the municipality  
77 imposing the tax. All revenue generated by the tax shall be  
78 deposited in a special trust fund and shall be used solely  
79 for the designated purposes. If the tax is repealed, all  
80 funds remaining in the special trust fund shall continue to  
81 be used solely for the designated purposes. Any funds in  
82 the special trust fund which are not needed for current  
83 expenditures may be invested in the same manner as other  
84 funds are invested. Any interest and moneys earned on such  
85 investments shall be credited to the fund.

86 5. Once the initial bonds, if any, have been  
87 satisfied, then the governing body of any municipality that  
88 has adopted the taxes authorized in this section may submit  
89 the question of repeal of the taxes to the voters on any  
90 date available for elections for the municipality. The  
91 ballot of submission shall be in substantially the following  
92 form:

93 Shall \_\_\_\_\_ (insert the name of the  
94 municipality) repeal the taxes imposed at the  
95 rates of \_\_\_\_\_ (insert rate of percent) and

96 \_\_\_\_\_ (insert rate of percent) percent for the  
97 purpose of [funding the construction,  
98 maintenance, and operation of capital  
99 improvements] increasing general revenue funds?

100  YES  NO

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

110 6. Once the initial bonds, if any, have been  
111 satisfied, then, whenever the governing body of any  
112 municipality that has adopted the taxes authorized in this  
113 section receives a petition, signed by ten percent of the  
114 registered voters of the municipality voting in the last  
115 gubernatorial election, calling for an election to repeal  
116 the taxes imposed under this section, the governing body  
117 shall submit to the voters of the municipality a proposal to  
118 repeal the taxes. If a majority of the votes cast on the  
119 question by the qualified voters voting thereon are in favor  
120 of the repeal, that repeal shall become effective on  
121 December thirty-first of the calendar year in which such  
122 repeal was approved. If a majority of the votes cast on the  
123 question by the qualified voters voting thereon are opposed  
124 to the repeal, then the tax shall remain effective until the  
125 question is resubmitted under this section to the qualified

126 voters and the repeal is approved by a majority of the  
127 qualified voters voting on the question.

128 94.842. 1. The governing body of any home rule city  
129 with more than one hundred fifty-five thousand but fewer  
130 than two hundred thousand inhabitants may impose a tax on  
131 the charges for all sleeping rooms paid by the transient  
132 guests of hotels or motels situated in the city, which shall  
133 not be more than two and one-half percent per occupied room  
134 per night. Such tax shall only become effective if the  
135 governing body of the city submits a proposal to the voters  
136 of the city at a general election that authorizes the  
137 governing body of the city to impose a tax under the  
138 provisions of this section and the voters approve such  
139 proposal. The tax authorized under this section shall be in  
140 addition to the charge for a sleeping room and shall be in  
141 addition to any and all taxes imposed by law. The revenue  
142 of such tax shall be used solely for capital improvements  
143 that can be demonstrated to increase the number of overnight  
144 visitors. Such tax shall be stated separately from all  
145 other charges and taxes.

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

148 Shall the city of \_\_\_\_\_ levy a tax of \_\_\_\_\_  
149 percent on each sleeping room occupied and  
150 rented by transient guests of hotels and motels  
151 located in the city, whose revenue shall be  
152 dedicated to capital improvements to increase  
153 tourism?

154  YES  NO

155 If a majority of the votes cast on the proposal by the  
156 qualified voters voting thereon are in favor of the

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

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

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

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

62           4. The city shall post on the official city website  
63 information about the tax including, but not limited to, the  
64 rate imposed and the capital improvements for which the  
65 revenue has been or will be used.

66           5. As used in this section, "transient guests" means a  
67 person or persons who occupy a room or rooms in a hotel,  
68 motel, or tourist court for less than thirty-one consecutive  
69 days.

94.1014. 1. (1) The governing body of any city of  
2 the fourth classification with more than three thousand  
3 seven hundred but fewer than four thousand inhabitants and  
4 located in any county of the first classification with more  
5 than one hundred fifty thousand but fewer than two hundred  
6 thousand inhabitants may impose a tax on the charges for all  
7 sleeping rooms paid by the transient guests of hotels or  
8 motels situated in the city or a portion thereof. The tax  
9 shall not be more than five percent per occupied room per  
10 night.

11           (2) The tax shall not become effective unless the  
12 governing body of the city, on a general election day not  
13 earlier than the 2022 general election, submits to the  
14 voters of the city a proposal to authorize the city to  
15 impose a tax under this section and the voters approve the  
16 tax.

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

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

26           2. The ballot language for authorization of the tax  
27 shall be in substantially the following form:

28           Shall                   (name of the city) impose a tax on  
29 the charges for all sleeping rooms paid by the  
30 transient guests of hotels and motels situated  
31 in                           (name of the city) at a rate of  
32 percent for the promotion of tourism, growth of  
33 the region, economic development, and public  
34 safety?

35    YES    NO

36 If a majority of the votes cast on the proposal by qualified  
37 voters approve the proposal, the tax shall become effective  
38 on the first day of the second calendar quarter following  
39 the election. If a majority of the votes cast on the  
40 proposal by qualified voters oppose the proposal, the tax  
41 shall not become effective unless and until the proposal is  
42 again submitted to the voters of the city and is approved by  
43 a majority of the qualified voters voting thereon.

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

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

135.1610. 1. As used in this section, the following  
2 terms mean:

3           (1) "Eligible expenses", expenses incurred in the  
4 construction or development of establishing an urban farm in  
5 a food desert;

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

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

15           (4) "Taxpayer", any individual, partnership, or  
16 corporation as described under section 143.441 or 143.471  
17 that is subject to the tax imposed under chapter 143,  
18 excluding withholding tax imposed under sections 143.191 to  
19 143.265, or any charitable organization that is exempt from  
20 federal income tax and whose Missouri unrelated business  
21 taxable income, if any, would be subject to the state income  
22 tax imposed under chapter 143;

23           (5) "Urban area", an urban place as designated by the  
24 United States Census Bureau;

25           (6) "Urban farm", an agricultural plot or facility in  
26 an urban area that produces agricultural products, as that  
27 term is defined in section 262.900. "Urban farm" shall  
28 include, but not be limited to, community-run gardens.

29           2. For all tax years beginning on or after January 1,  
30 2022, a taxpayer shall be allowed to claim a tax credit  
31 against the taxpayer's state tax liability in an amount  
32 equal to fifty percent of the taxpayer's eligible expenses  
33 for establishing an urban farm in a food desert.

34           3. The amount of the tax credit claimed shall not  
35 exceed the amount of the taxpayer's state tax liability in  
36 the tax year for which the credit is claimed, and the  
37 taxpayer shall not be allowed to claim a tax credit under  
38 this section in excess of one thousand dollars for each

39 urban farm. However, any tax credit that cannot be claimed  
40 in the tax year the contribution is made may be carried over  
41 to the next three succeeding tax years until the full credit  
42 is claimed.

43 4. The total amount of tax credits that may be  
44 authorized under this section shall not exceed one hundred  
45 thousand dollars in any calendar year.

46 5. Tax credits issued under the provisions of this  
47 section shall not be sold, assigned, or otherwise  
48 transferred.

49 6. The department of revenue and the department of  
50 agriculture may promulgate rules to implement the provisions  
51 of this section. Any rule or portion of a rule, as that  
52 term is defined in section 536.010, that is created under  
53 the authority delegated in this section shall become  
54 effective only if it complies with and is subject to all of  
55 the provisions of chapter 536 and, if applicable, section  
56 536.028. This section and chapter 536 are nonseverable, and  
57 if any of the powers vested with the general assembly  
58 pursuant to chapter 536 to review, to delay the effective  
59 date, or to disapprove and annul a rule are subsequently  
60 held unconstitutional, then the grant of rulemaking  
61 authority and any rule proposed or adopted after August 28,  
62 2021, shall be invalid and void.

63 7. Under section 23.253 of the Missouri sunset act:

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

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

72           (3) This section shall terminate on September first of  
73 the calendar year immediately following the calendar year in  
74 which the program authorized under this section is sunset;  
75 and

76           (4) Nothing in this subsection shall be construed to  
77 prevent a taxpayer from claiming a tax credit properly  
78 issued before the program is sunset in a tax year after the  
79 program is sunset.

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

3           (1) "General reassessment", changes in value, entered  
4 in the assessor's books, of a substantial portion of the  
5 parcels of real property within a county resulting wholly or  
6 partly from reappraisal of value or other actions of the  
7 assessor or county equalization body or ordered by the state  
8 tax commission or any court;

9           (2) "Tax rate", "rate", or "rate of levy", singular or  
10 plural, includes the tax rate for each purpose of taxation  
11 of property a taxing authority is authorized to levy without  
12 a vote and any tax rate authorized by election, including  
13 bond interest and sinking fund;

14           (3) "Tax rate ceiling", a tax rate as revised by the  
15 taxing authority to comply with the provisions of this  
16 section or when a court has determined the tax rate; except  
17 that, other provisions of law to the contrary  
18 notwithstanding, a school district may levy the operating  
19 levy for school purposes required for the current year  
20 pursuant to subsection 2 of section 163.021, less all  
21 adjustments required pursuant to Article X, Section 22 of  
22 the Missouri Constitution, if such tax rate does not exceed  
23 the highest tax rate in effect subsequent to the 1980 tax  
24 year. This is the maximum tax rate that may be levied,

25 unless a higher tax rate ceiling is approved by voters of  
26 the political subdivision as provided in this section;

27 (4) "Tax revenue", when referring to the previous  
28 year, means the actual receipts from ad valorem levies on  
29 all classes of property, including state-assessed property,  
30 in the immediately preceding fiscal year of the political  
31 subdivision, plus an allowance for taxes billed but not  
32 collected in the fiscal year and plus an additional  
33 allowance for the revenue which would have been collected  
34 from property which was annexed by such political  
35 subdivision but which was not previously used in determining  
36 tax revenue pursuant to this section. The term "tax  
37 revenue" shall not include any receipts from ad valorem  
38 levies on any property of a railroad corporation or a public  
39 utility, as these terms are defined in section 386.020,  
40 which were assessed by the assessor of a county or city in  
41 the previous year but are assessed by the state tax  
42 commission in the current year. All school districts and  
43 those counties levying sales taxes pursuant to chapter 67  
44 shall include in the calculation of tax revenue an amount  
45 equivalent to that by which they reduced property tax levies  
46 as a result of sales tax pursuant to section 67.505 and  
47 section 164.013 [or as excess home dock city or county fees  
48 as provided in subsection 4 of section 313.820] in the  
49 immediately preceding fiscal year but not including any  
50 amount calculated to adjust for prior years. For purposes  
51 of political subdivisions which were authorized to levy a  
52 tax in the prior year but which did not levy such tax or  
53 levied a reduced rate, the term "tax revenue", as used in  
54 relation to the revision of tax levies mandated by law,  
55 shall mean the revenues equal to the amount that would have  
56 been available if the voluntary rate reduction had not been  
57 made.

58           2. Whenever changes in assessed valuation are entered  
59 in the assessor's books for any personal property, in the  
60 aggregate, or for any subclass of real property as such  
61 subclasses are established in Section 4(b) of Article X of  
62 the Missouri Constitution and defined in section 137.016,  
63 the county clerk in all counties and the assessor of St.  
64 Louis City shall notify each political subdivision wholly or  
65 partially within the county or St. Louis City of the change  
66 in valuation of each subclass of real property,  
67 individually, and personal property, in the aggregate,  
68 exclusive of new construction and improvements. All  
69 political subdivisions shall immediately revise the  
70 applicable rates of levy for each purpose for each subclass  
71 of real property, individually, and personal property, in  
72 the aggregate, for which taxes are levied to the extent  
73 necessary to produce from all taxable property, exclusive of  
74 new construction and improvements, substantially the same  
75 amount of tax revenue as was produced in the previous year  
76 for each subclass of real property, individually, and  
77 personal property, in the aggregate, except that the rate  
78 shall not exceed the greater of the most recent voter-  
79 approved rate or the most recent voter-approved rate as  
80 adjusted under subdivision (2) of subsection 5 of this  
81 section. Any political subdivision that has received  
82 approval from voters for a tax increase after August 27,  
83 2008, may levy a rate to collect substantially the same  
84 amount of tax revenue as the amount of revenue that would  
85 have been derived by applying the voter-approved increased  
86 tax rate ceiling to the total assessed valuation of the  
87 political subdivision as most recently certified by the city  
88 or county clerk on or before the date of the election in  
89 which such increase is approved, increased by the percentage  
90 increase in the consumer price index, as provided by law,

91 except that the rate shall not exceed the greater of the  
92 most recent voter-approved rate or the most recent voter-  
93 approved rate as adjusted under subdivision (2) of  
94 subsection 5 of this section. Such tax revenue shall not  
95 include any receipts from ad valorem levies on any real  
96 property which was assessed by the assessor of a county or  
97 city in such previous year but is assessed by the assessor  
98 of a county or city in the current year in a different  
99 subclass of real property. Where the taxing authority is a  
100 school district for the purposes of revising the applicable  
101 rates of levy for each subclass of real property, the tax  
102 revenues from state-assessed railroad and utility property  
103 shall be apportioned and attributed to each subclass of real  
104 property based on the percentage of the total assessed  
105 valuation of the county that each subclass of real property  
106 represents in the current taxable year. As provided in  
107 Section 22 of Article X of the constitution, a political  
108 subdivision may also revise each levy to allow for  
109 inflationary assessment growth occurring within the  
110 political subdivision. The inflationary growth factor for  
111 any such subclass of real property or personal property  
112 shall be limited to the actual assessment growth in such  
113 subclass or class, exclusive of new construction and  
114 improvements, and exclusive of the assessed value on any  
115 real property which was assessed by the assessor of a county  
116 or city in the current year in a different subclass of real  
117 property, but not to exceed the consumer price index or five  
118 percent, whichever is lower. Should the tax revenue of a  
119 political subdivision from the various tax rates determined  
120 in this subsection be different than the tax revenue that  
121 would have been determined from a single tax rate as  
122 calculated pursuant to the method of calculation in this  
123 subsection prior to January 1, 2003, then the political

124 subdivision shall revise the tax rates of those subclasses  
125 of real property, individually, and/or personal property, in  
126 the aggregate, in which there is a tax rate reduction,  
127 pursuant to the provisions of this subsection. Such  
128 revision shall yield an amount equal to such difference and  
129 shall be apportioned among such subclasses of real property,  
130 individually, and/or personal property, in the aggregate,  
131 based on the relative assessed valuation of the class or  
132 subclasses of property experiencing a tax rate reduction.  
133 Such revision in the tax rates of each class or subclass  
134 shall be made by computing the percentage of current year  
135 adjusted assessed valuation of each class or subclass with a  
136 tax rate reduction to the total current year adjusted  
137 assessed valuation of the class or subclasses with a tax  
138 rate reduction, multiplying the resulting percentages by the  
139 revenue difference between the single rate calculation and  
140 the calculations pursuant to this subsection and dividing by  
141 the respective adjusted current year assessed valuation of  
142 each class or subclass to determine the adjustment to the  
143 rate to be levied upon each class or subclass of property.  
144 The adjustment computed herein shall be multiplied by one  
145 hundred, rounded to four decimals in the manner provided in  
146 this subsection, and added to the initial rate computed for  
147 each class or subclass of property. For school districts  
148 that levy separate tax rates on each subclass of real  
149 property and personal property in the aggregate, if voters  
150 approved a ballot before January 1, 2011, that presented  
151 separate stated tax rates to be applied to the different  
152 subclasses of real property and personal property in the  
153 aggregate, or increases the separate rates that may be  
154 levied on the different subclasses of real property and  
155 personal property in the aggregate by different amounts, the  
156 tax rate that shall be used for the single tax rate

157 calculation shall be a blended rate, calculated in the  
158 manner provided under subdivision (1) of subsection 6 of  
159 this section. Notwithstanding any provision of this  
160 subsection to the contrary, no revision to the rate of levy  
161 for personal property shall cause such levy to increase over  
162 the levy for personal property from the prior year.

163 3. (1) Where the taxing authority is a school  
164 district, it shall be required to revise the rates of levy  
165 to the extent necessary to produce from all taxable  
166 property, including state-assessed railroad and utility  
167 property, which shall be separately estimated in addition to  
168 other data required in complying with section 164.011,  
169 substantially the amount of tax revenue permitted in this  
170 section. In the year following tax rate reduction, the tax  
171 rate ceiling may be adjusted to offset such district's  
172 reduction in the apportionment of state school moneys due to  
173 its reduced tax rate. However, in the event any school  
174 district, in calculating a tax rate ceiling pursuant to this  
175 section, requiring the estimating of effects of state-  
176 assessed railroad and utility valuation or loss of state  
177 aid, discovers that the estimates used result in receipt of  
178 excess revenues, which would have required a lower rate if  
179 the actual information had been known, the school district  
180 shall reduce the tax rate ceiling in the following year to  
181 compensate for the excess receipts, and the recalculated  
182 rate shall become the tax rate ceiling for purposes of this  
183 section.

184 (2) For any political subdivision which experiences a  
185 reduction in the amount of assessed valuation relating to a  
186 prior year, due to decisions of the state tax commission or  
187 a court pursuant to sections 138.430 to 138.433, or due to  
188 clerical errors or corrections in the calculation or  
189 recordation of any assessed valuation:

190           (a) Such political subdivision may revise the tax rate  
191 ceiling for each purpose it levies taxes to compensate for  
192 the reduction in assessed value occurring after the  
193 political subdivision calculated the tax rate ceiling for  
194 the particular subclass of real property or for personal  
195 property, in the aggregate, in a prior year. Such revision  
196 by the political subdivision shall be made at the time of  
197 the next calculation of the tax rate for the particular  
198 subclass of real property or for personal property, in the  
199 aggregate, after the reduction in assessed valuation has  
200 been determined and shall be calculated in a manner that  
201 results in the revised tax rate ceiling being the same as it  
202 would have been had the corrected or finalized assessment  
203 been available at the time of the prior calculation;

204           (b) In addition, for up to three years following the  
205 determination of the reduction in assessed valuation as a  
206 result of circumstances defined in this subdivision, such  
207 political subdivision may levy a tax rate for each purpose  
208 it levies taxes above the revised tax rate ceiling provided  
209 in paragraph (a) of this subdivision to recoup any revenues  
210 it was entitled to receive had the corrected or finalized  
211 assessment been available at the time of the prior  
212 calculation.

213           4. (1) In order to implement the provisions of this  
214 section and Section 22 of Article X of the Constitution of  
215 Missouri, the term improvements shall apply to both real and  
216 personal property. In order to determine the value of new  
217 construction and improvements, each county assessor shall  
218 maintain a record of real property valuations in such a  
219 manner as to identify each year the increase in valuation  
220 for each political subdivision in the county as a result of  
221 new construction and improvements. The value of new  
222 construction and improvements shall include the additional

223 assessed value of all improvements or additions to real  
224 property which were begun after and were not part of the  
225 prior year's assessment, except that the additional assessed  
226 value of all improvements or additions to real property  
227 which had been totally or partially exempt from ad valorem  
228 taxes pursuant to sections 99.800 to 99.865, sections  
229 135.200 to 135.255, and section 353.110 shall be included in  
230 the value of new construction and improvements when the  
231 property becomes totally or partially subject to assessment  
232 and payment of all ad valorem taxes. The aggregate increase  
233 in valuation of personal property for the current year over  
234 that of the previous year is the equivalent of the new  
235 construction and improvements factor for personal property.  
236 Notwithstanding any opt-out implemented pursuant to  
237 subsection 14 of section 137.115, the assessor shall certify  
238 the amount of new construction and improvements and the  
239 amount of assessed value on any real property which was  
240 assessed by the assessor of a county or city in such  
241 previous year but is assessed by the assessor of a county or  
242 city in the current year in a different subclass of real  
243 property separately for each of the three subclasses of real  
244 property for each political subdivision to the county clerk  
245 in order that political subdivisions shall have this  
246 information for the purpose of calculating tax rates  
247 pursuant to this section and Section 22, Article X,  
248 Constitution of Missouri. In addition, the state tax  
249 commission shall certify each year to each county clerk the  
250 increase in the general price level as measured by the  
251 Consumer Price Index for All Urban Consumers for the United  
252 States, or its successor publications, as defined and  
253 officially reported by the United States Department of  
254 Labor, or its successor agency. The state tax commission  
255 shall certify the increase in such index on the latest

256 twelve-month basis available on February first of each year  
257 over the immediately preceding prior twelve-month period in  
258 order that political subdivisions shall have this  
259 information available in setting their tax rates according  
260 to law and Section 22 of Article X of the Constitution of  
261 Missouri. For purposes of implementing the provisions of  
262 this section and Section 22 of Article X of the Missouri  
263 Constitution, the term "property" means all taxable  
264 property, including state-assessed property.

265 (2) Each political subdivision required to revise  
266 rates of levy pursuant to this section or Section 22 of  
267 Article X of the Constitution of Missouri shall calculate  
268 each tax rate it is authorized to levy and, in establishing  
269 each tax rate, shall consider each provision for tax rate  
270 revision provided in this section and Section 22 of Article  
271 X of the Constitution of Missouri, separately and without  
272 regard to annual tax rate reductions provided in section  
273 67.505 and section 164.013. Each political subdivision  
274 shall set each tax rate it is authorized to levy using the  
275 calculation that produces the lowest tax rate ceiling. It  
276 is further the intent of the general assembly, pursuant to  
277 the authority of Section 10(c) of Article X of the  
278 Constitution of Missouri, that the provisions of such  
279 section be applicable to tax rate revisions mandated  
280 pursuant to Section 22 of Article X of the Constitution of  
281 Missouri as to reestablishing tax rates as revised in  
282 subsequent years, enforcement provisions, and other  
283 provisions not in conflict with Section 22 of Article X of  
284 the Constitution of Missouri. Annual tax rate reductions  
285 provided in section 67.505 and section 164.013 shall be  
286 applied to the tax rate as established pursuant to this  
287 section and Section 22 of Article X of the Constitution of  
288 Missouri, unless otherwise provided by law.

289           5. (1) In all political subdivisions, the tax rate  
290 ceiling established pursuant to this section shall not be  
291 increased unless approved by a vote of the people. Approval  
292 of the higher tax rate shall be by at least a majority of  
293 votes cast. When a proposed higher tax rate requires  
294 approval by more than a simple majority pursuant to any  
295 provision of law or the constitution, the tax rate increase  
296 must receive approval by at least the majority required.

297           (2) When voters approve an increase in the tax rate,  
298 the amount of the increase shall be added to the tax rate  
299 ceiling as calculated pursuant to this section to the extent  
300 the total rate does not exceed any maximum rate prescribed  
301 by law. If a ballot question presents a stated tax rate for  
302 approval rather than describing the amount of increase in  
303 the question, the stated tax rate approved shall be adjusted  
304 as provided in this section and, so adjusted, shall be the  
305 current tax rate ceiling. The increased tax rate ceiling as  
306 approved shall be adjusted such that when applied to the  
307 current total assessed valuation of the political  
308 subdivision, excluding new construction and improvements  
309 since the date of the election approving such increase, the  
310 revenue derived from the adjusted tax rate ceiling is equal  
311 to the sum of: the amount of revenue which would have been  
312 derived by applying the voter-approved increased tax rate  
313 ceiling to total assessed valuation of the political  
314 subdivision, as most recently certified by the city or  
315 county clerk on or before the date of the election in which  
316 such increase is approved, increased by the percentage  
317 increase in the consumer price index, as provided by law.  
318 Such adjusted tax rate ceiling may be applied to the total  
319 assessed valuation of the political subdivision at the  
320 setting of the next tax rate. If a ballot question presents  
321 a phased-in tax rate increase, upon voter approval, each tax

322 rate increase shall be adjusted in the manner prescribed in  
323 this section to yield the sum of: the amount of revenue  
324 that would be derived by applying such voter-approved  
325 increased rate to the total assessed valuation, as most  
326 recently certified by the city or county clerk on or before  
327 the date of the election in which such increase was  
328 approved, increased by the percentage increase in the  
329 consumer price index, as provided by law, from the date of  
330 the election to the time of such increase and, so adjusted,  
331 shall be the current tax rate ceiling.

332 (3) The provisions of subdivision (2) of this  
333 subsection notwithstanding, if, prior to the expiration of a  
334 temporary levy increase, voters approve a subsequent levy  
335 increase, the new tax rate ceiling shall remain in effect  
336 only until such time as the temporary levy expires under the  
337 terms originally approved by a vote of the people, at which  
338 time the tax rate ceiling shall be decreased by the amount  
339 of the temporary levy increase. If, prior to the expiration  
340 of a temporary levy increase, voters of a political  
341 subdivision are asked to approve an additional, permanent  
342 increase to the political subdivision's tax rate ceiling,  
343 voters shall be submitted ballot language that clearly  
344 indicates that if the permanent levy increase is approved,  
345 the temporary levy shall be made permanent.

346 (4) The governing body of any political subdivision  
347 may levy a tax rate lower than its tax rate ceiling and may,  
348 in a nonreassessment year, increase that lowered tax rate to  
349 a level not exceeding the tax rate ceiling without voter  
350 approval in the manner provided under subdivision [(4)] (5)  
351 of this subsection. Nothing in this section shall be  
352 construed as prohibiting a political subdivision from  
353 voluntarily levying a tax rate lower than that which is  
354 required under the provisions of this section or from

355 seeking voter approval of a reduction to such political  
356 subdivision's tax rate ceiling.

357        ~~[(4)]~~ (5) In a year of general reassessment, a  
358 governing body whose tax rate is lower than its tax rate  
359 ceiling shall revise its tax rate pursuant to the provisions  
360 of subsection 4 of this section as if its tax rate was at  
361 the tax rate ceiling. In a year following general  
362 reassessment, if such governing body intends to increase its  
363 tax rate, the governing body shall conduct a public hearing,  
364 and in a public meeting it shall adopt an ordinance,  
365 resolution, or policy statement justifying its action prior  
366 to setting and certifying its tax rate. The provisions of  
367 this subdivision shall not apply to any political  
368 subdivision which levies a tax rate lower than its tax rate  
369 ceiling solely due to a reduction required by law resulting  
370 from sales tax collections. The provisions of this  
371 subdivision shall not apply to any political subdivision  
372 which has received voter approval for an increase to its tax  
373 rate ceiling subsequent to setting its most recent tax rate.

374        6. (1) For the purposes of calculating state aid for  
375 public schools pursuant to section 163.031, each taxing  
376 authority which is a school district shall determine its  
377 proposed tax rate as a blended rate of the classes or  
378 subclasses of property. Such blended rate shall be  
379 calculated by first determining the total tax revenue of the  
380 property within the jurisdiction of the taxing authority,  
381 which amount shall be equal to the sum of the products of  
382 multiplying the assessed valuation of each class and  
383 subclass of property by the corresponding tax rate for such  
384 class or subclass, then dividing the total tax revenue by  
385 the total assessed valuation of the same jurisdiction, and  
386 then multiplying the resulting quotient by a factor of one  
387 hundred. Where the taxing authority is a school district,

388 such blended rate shall also be used by such school district  
389 for calculating revenue from state-assessed railroad and  
390 utility property as defined in chapter 151 and for  
391 apportioning the tax rate by purpose.

392 (2) Each taxing authority proposing to levy a tax rate  
393 in any year shall notify the clerk of the county commission  
394 in the county or counties where the tax rate applies of its  
395 tax rate ceiling and its proposed tax rate. Each taxing  
396 authority shall express its proposed tax rate in a fraction  
397 equal to the nearest one-tenth of a cent, unless its  
398 proposed tax rate is in excess of one dollar, then one/one-  
399 hundredth of a cent. If a taxing authority shall round to  
400 one/one-hundredth of a cent, it shall round up a fraction  
401 greater than or equal to five/one-thousandth of one cent to  
402 the next higher one/one-hundredth of a cent; if a taxing  
403 authority shall round to one-tenth of a cent, it shall round  
404 up a fraction greater than or equal to five/one-hundredths  
405 of a cent to the next higher one-tenth of a cent. Any  
406 taxing authority levying a property tax rate shall provide  
407 data, in such form as shall be prescribed by the state  
408 auditor by rule, substantiating such tax rate complies with  
409 Missouri law. All forms for the calculation of rates  
410 pursuant to this section shall be promulgated as a rule and  
411 shall not be incorporated by reference. The state auditor  
412 shall promulgate rules for any and all forms for the  
413 calculation of rates pursuant to this section which do not  
414 currently exist in rule form or that have been incorporated  
415 by reference. In addition, each taxing authority proposing  
416 to levy a tax rate for debt service shall provide data, in  
417 such form as shall be prescribed by the state auditor by  
418 rule, substantiating the tax rate for debt service complies  
419 with Missouri law. A tax rate proposed for annual debt  
420 service requirements will be prima facie valid if, after

421 making the payment for which the tax was levied, bonds  
422 remain outstanding and the debt fund reserves do not exceed  
423 the following year's payments. The county clerk shall keep  
424 on file and available for public inspection all such  
425 information for a period of three years. The clerk shall,  
426 within three days of receipt, forward a copy of the notice  
427 of a taxing authority's tax rate ceiling and proposed tax  
428 rate and any substantiating data to the state auditor. The  
429 state auditor shall, within fifteen days of the date of  
430 receipt, examine such information and return to the county  
431 clerk his or her findings as to compliance of the tax rate  
432 ceiling with this section and as to compliance of any  
433 proposed tax rate for debt service with Missouri law. If  
434 the state auditor believes that a taxing authority's  
435 proposed tax rate does not comply with Missouri law, then  
436 the state auditor's findings shall include a recalculated  
437 tax rate, and the state auditor may request a taxing  
438 authority to submit documentation supporting such taxing  
439 authority's proposed tax rate. The county clerk shall  
440 immediately forward a copy of the auditor's findings to the  
441 taxing authority and shall file a copy of the findings with  
442 the information received from the taxing authority. The  
443 taxing authority shall have fifteen days from the date of  
444 receipt from the county clerk of the state auditor's  
445 findings and any request for supporting documentation to  
446 accept or reject in writing the rate change certified by the  
447 state auditor and to submit all requested information to the  
448 state auditor. A copy of the taxing authority's acceptance  
449 or rejection and any information submitted to the state  
450 auditor shall also be mailed to the county clerk. If a  
451 taxing authority rejects a rate change certified by the  
452 state auditor and the state auditor does not receive  
453 supporting information which justifies the taxing

454 authority's original or any subsequent proposed tax rate,  
455 then the state auditor shall refer the perceived violations  
456 of such taxing authority to the attorney general's office  
457 and the attorney general is authorized to obtain injunctive  
458 relief to prevent the taxing authority from levying a  
459 violative tax rate.

460 (3) In the event that the taxing authority incorrectly  
461 completes the forms created and promulgated under  
462 subdivision (2) of this subsection, or makes a clerical  
463 error, the taxing authority may submit amended forms with an  
464 explanation for the needed changes. If such amended forms  
465 are filed under regulations prescribed by the state auditor,  
466 the state auditor shall take into consideration such amended  
467 forms for the purposes of this subsection.

468 7. No tax rate shall be extended on the tax rolls by  
469 the county clerk unless the political subdivision has  
470 complied with the foregoing provisions of this section.

471 8. Whenever a taxpayer has cause to believe that a  
472 taxing authority has not complied with the provisions of  
473 this section, the taxpayer may make a formal complaint with  
474 the prosecuting attorney of the county. Where the  
475 prosecuting attorney fails to bring an action within ten  
476 days of the filing of the complaint, the taxpayer may bring  
477 a civil action pursuant to this section and institute an  
478 action as representative of a class of all taxpayers within  
479 a taxing authority if the class is so numerous that joinder  
480 of all members is impracticable, if there are questions of  
481 law or fact common to the class, if the claims or defenses  
482 of the representative parties are typical of the claims or  
483 defenses of the class, and if the representative parties  
484 will fairly and adequately protect the interests of the  
485 class. In any class action maintained pursuant to this  
486 section, the court may direct to the members of the class a

487 notice to be published at least once each week for four  
488 consecutive weeks in a newspaper of general circulation  
489 published in the county where the civil action is commenced  
490 and in other counties within the jurisdiction of a taxing  
491 authority. The notice shall advise each member that the  
492 court will exclude him or her from the class if he or she so  
493 requests by a specified date, that the judgment, whether  
494 favorable or not, will include all members who do not  
495 request exclusion, and that any member who does not request  
496 exclusion may, if he or she desires, enter an appearance.  
497 In any class action brought pursuant to this section, the  
498 court, in addition to the relief requested, shall assess  
499 against the taxing authority found to be in violation of  
500 this section the reasonable costs of bringing the action,  
501 including reasonable attorney's fees, provided no attorney's  
502 fees shall be awarded any attorney or association of  
503 attorneys who receive public funds from any source for their  
504 services. Any action brought pursuant to this section shall  
505 be set for hearing as soon as practicable after the cause is  
506 at issue.

507 9. If in any action, including a class action, the  
508 court issues an order requiring a taxing authority to revise  
509 the tax rates as provided in this section or enjoins a  
510 taxing authority from the collection of a tax because of its  
511 failure to revise the rate of levy as provided in this  
512 section, any taxpayer paying his or her taxes when an  
513 improper rate is applied has erroneously paid his or her  
514 taxes in part, whether or not the taxes are paid under  
515 protest as provided in section 139.031 or otherwise  
516 contested. The part of the taxes paid erroneously is the  
517 difference in the amount produced by the original levy and  
518 the amount produced by the revised levy. The township or  
519 county collector of taxes or the collector of taxes in any

520 city shall refund the amount of the tax erroneously paid.  
521 The taxing authority refusing to revise the rate of levy as  
522 provided in this section shall make available to the  
523 collector all funds necessary to make refunds pursuant to  
524 this subsection. No taxpayer shall receive any interest on  
525 any money erroneously paid by him or her pursuant to this  
526 subsection. Effective in the 1994 tax year, nothing in this  
527 section shall be construed to require a taxing authority to  
528 refund any tax erroneously paid prior to or during the third  
529 tax year preceding the current tax year.

530 10. Any rule or portion of a rule, as that term is  
531 defined in section 536.010, that is created under the  
532 authority delegated in this section shall become effective  
533 only if it complies with and is subject to all of the  
534 provisions of chapter 536 and, if applicable, section  
535 536.028. This section and chapter 536 are nonseverable and  
536 if any of the powers vested with the general assembly  
537 pursuant to chapter 536 to review, to delay the effective  
538 date, or to disapprove and annul a rule are subsequently  
539 held unconstitutional, then the grant of rulemaking  
540 authority and any rule proposed or adopted after August 28,  
541 2004, shall be invalid and void.

137.115. 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 of  
7 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. The assessor shall annually  
11 assess all real property, including any new construction and

12 improvements to real property, and possessory interests in  
13 real property at the percent of its true value in money set  
14 in subsection 5 of this section. The true value in money of  
15 any possessory interest in real property in subclass (3),  
16 where such real property is on or lies within the ultimate  
17 airport boundary as shown by a federal airport layout plan,  
18 as defined by 14 CFR 151.5, of a commercial airport having a  
19 FAR Part 139 certification and owned by a political  
20 subdivision, shall be the otherwise applicable true value in  
21 money of any such possessory interest in real property, less  
22 the total dollar amount of costs paid by a party, other than  
23 the political subdivision, towards any new construction or  
24 improvements on such real property completed after January  
25 1, 2008, and which are included in the above-mentioned  
26 possessory interest, regardless of the year in which such  
27 costs were incurred or whether such costs were considered in  
28 any prior year. The assessor shall annually assess all real  
29 property in the following manner: new assessed values shall  
30 be determined as of January first of each odd-numbered year  
31 and shall be entered in the assessor's books; those same  
32 assessed values shall apply in the following even-numbered  
33 year, except for new construction and property improvements  
34 which shall be valued as though they had been completed as  
35 of January first of the preceding odd-numbered year. The  
36 assessor may call at the office, place of doing business, or  
37 residence of each person required by this chapter to list  
38 property, and require the person to make a correct statement  
39 of all taxable tangible personal property owned by the  
40 person or under his or her care, charge or management,  
41 taxable in the county. On or before January first of each  
42 even-numbered year, the assessor shall prepare and submit a  
43 two-year assessment maintenance plan to the county governing  
44 body and the state tax commission for their respective

45 approval or modification. The county governing body shall  
46 approve and forward such plan or its alternative to the plan  
47 to the state tax commission by February first. If the  
48 county governing body fails to forward the plan or its  
49 alternative to the plan to the state tax commission by  
50 February first, the assessor's plan shall be considered  
51 approved by the county governing body. If the state tax  
52 commission fails to approve a plan and if the state tax  
53 commission and the assessor and the governing body of the  
54 county involved are unable to resolve the differences, in  
55 order to receive state cost-share funds outlined in section  
56 137.750, the county or the assessor shall petition the  
57 administrative hearing commission, by May first, to decide  
58 all matters in dispute regarding the assessment maintenance  
59 plan. Upon agreement of the parties, the matter may be  
60 stayed while the parties proceed with mediation or  
61 arbitration upon terms agreed to by the parties. The final  
62 decision of the administrative hearing commission shall be  
63 subject to judicial review in the circuit court of the  
64 county involved. In the event a valuation of subclass (1)  
65 real property within any county with a charter form of  
66 government, or within a city not within a county, is made by  
67 a computer, computer-assisted method or a computer program,  
68 the burden of proof, supported by clear, convincing and  
69 cogent evidence to sustain such valuation, shall be on the  
70 assessor at any hearing or appeal. In any such county,  
71 unless the assessor proves otherwise, there shall be a  
72 presumption that the assessment was made by a computer,  
73 computer-assisted method or a computer program. Such  
74 evidence shall include, but shall not be limited to, the  
75 following:

76 (1) The findings of the assessor based on an appraisal  
77 of the property by generally accepted appraisal techniques;  
78 and

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

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

85 (b) Such properties are not more than one mile from  
86 the site of the disputed property, except where no similar  
87 properties exist within one mile of the disputed property,  
88 the nearest comparable property shall be used. Such  
89 property shall be within five hundred square feet in size of  
90 the disputed property, and resemble the disputed property in  
91 age, floor plan, number of rooms, and other relevant  
92 characteristics.

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

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

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

103 (2) Livestock, twelve percent;

104 (3) Farm machinery, twelve percent;

105 (4) Motor vehicles which are eligible for registration  
106 as and are registered as historic motor vehicles pursuant to  
107 section 301.131 and aircraft which are at least twenty-five  
108 years old and which are used solely for noncommercial

109 purposes and are operated less than ~~[fifty]~~ two hundred  
110 hours per year or aircraft that are home built from a kit,  
111 five percent;

112 (5) Poultry, twelve percent; and

113 (6) Tools and equipment used for pollution control and  
114 tools and equipment used in retooling for the purpose of  
115 introducing new product lines or used for making  
116 improvements to existing products by any company which is  
117 located in a state enterprise zone and which is identified  
118 by any standard industrial classification number cited in  
119 subdivision (7) of section 135.200, twenty-five percent.

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

126 5. (1) All subclasses of real property, as such  
127 subclasses are established in Section 4(b) of Article X of  
128 the Missouri Constitution and defined in section 137.016,  
129 shall be assessed at the following percentages of true value:

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

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

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

136 (2) A taxpayer may apply to the county assessor, or,  
137 if not located within a county, then the assessor of such  
138 city, for the reclassification of such taxpayer's real  
139 property if the use or purpose of such real property is  
140 changed after such property is assessed under the provisions  
141 of this chapter. If the assessor determines that such

142 property shall be reclassified, he or she shall determine  
143 the assessment under this subsection based on the percentage  
144 of the tax year that such property was classified in each  
145 subclassification.

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

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

172 8. Any amount of tax due and owing based on the  
173 assessment of a manufactured home shall be included on the  
174 personal property tax statement of the manufactured home

175 owner unless the manufactured home is real estate as defined  
176 in subsection 7 of section 442.015, in which case the amount  
177 of tax due and owing on the assessment of the manufactured  
178 home as a realty improvement to the existing real estate  
179 parcel shall be included on the real property tax statement  
180 of the real estate owner.

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

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

204 11. If a physical inspection is required, pursuant to  
205 subsection 10 of this section, the assessor shall notify the  
206 property owner of that fact in writing and shall provide the  
207 owner clear written notice of the owner's rights relating to

208 the physical inspection. If a physical inspection is  
209 required, the property owner may request that an interior  
210 inspection be performed during the physical inspection. The  
211 owner shall have no less than thirty days to notify the  
212 assessor of a request for an interior physical inspection.

213 12. A physical inspection, as required by subsection  
214 10 of this section, shall include, but not be limited to, an  
215 on-site personal observation and review of all exterior  
216 portions of the land and any buildings and improvements to  
217 which the inspector has or may reasonably and lawfully gain  
218 external access, and shall include an observation and review  
219 of the interior of any buildings or improvements on the  
220 property upon the timely request of the owner pursuant to  
221 subsection 11 of this section. Mere observation of the  
222 property via a drive-by inspection or the like shall not be  
223 considered sufficient to constitute a physical inspection as  
224 required by this section.

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

235 14. Any county or city not within a county in this  
236 state may, by an affirmative vote of the governing body of  
237 such county, opt out of the provisions of this section and  
238 sections 137.073, 138.060, and 138.100 as enacted by house  
239 bill no. 1150 of the ninety-first general assembly, second  
240 regular session and section 137.073 as modified by house

241 committee substitute for senate substitute for senate  
242 committee substitute for senate bill no. 960, ninety-second  
243 general assembly, second regular session, for the next year  
244 of the general reassessment, prior to January first of any  
245 year. No county or city not within a county shall exercise  
246 this opt-out provision after implementing the provisions of  
247 this section and sections 137.073, 138.060, and 138.100 as  
248 enacted by house bill no. 1150 of the ninety-first general  
249 assembly, second regular session and section 137.073 as  
250 modified by house committee substitute for senate substitute  
251 for senate committee substitute for senate bill no. 960,  
252 ninety-second general assembly, second regular session, in a  
253 year of general reassessment. For the purposes of applying  
254 the provisions of this subsection, a political subdivision  
255 contained within two or more counties where at least one of  
256 such counties has opted out and at least one of such  
257 counties has not opted out shall calculate a single tax rate  
258 as in effect prior to the enactment of house bill no. 1150  
259 of the ninety-first general assembly, second regular  
260 session. A governing body of a city not within a county or  
261 a county that has opted out under the provisions of this  
262 subsection may choose to implement the provisions of this  
263 section and sections 137.073, 138.060, and 138.100 as  
264 enacted by house bill no. 1150 of the ninety-first general  
265 assembly, second regular session, and section 137.073 as  
266 modified by house committee substitute for senate substitute  
267 for senate committee substitute for senate bill no. 960,  
268 ninety-second general assembly, second regular session, for  
269 the next year of general reassessment, by an affirmative  
270 vote of the governing body prior to December thirty-first of  
271 any year.

272 15. The governing body of any city of the third  
273 classification with more than twenty-six thousand three

274 hundred but fewer than twenty-six thousand seven hundred  
275 inhabitants located in any county that has exercised its  
276 authority to opt out under subsection 14 of this section may  
277 levy separate and differing tax rates for real and personal  
278 property only if such city bills and collects its own  
279 property taxes or satisfies the entire cost of the billing  
280 and collection of such separate and differing tax rates.  
281 Such separate and differing rates shall not exceed such  
282 city's tax rate ceiling.

283         16. Any portion of real property that is available as  
284 reserve for strip, surface, or coal mining for minerals for  
285 purposes of excavation for future use or sale to others that  
286 has not been bonded and permitted under chapter 444 shall be  
287 assessed based upon how the real property is currently being  
288 used. Any information provided to a county assessor, state  
289 tax commission, state agency, or political subdivision  
290 responsible for the administration of tax policies shall, in  
291 the performance of its duties, make available all books,  
292 records, and information requested, except such books,  
293 records, and information as are by law declared confidential  
294 in nature, including individually identifiable information  
295 regarding a specific taxpayer or taxpayer's mine property.  
296 For purposes of this subsection, "mine property" shall mean  
297 all real property that is in use or readily available as a  
298 reserve for strip, surface, or coal mining for minerals for  
299 purposes of excavation for current or future use or sale to  
300 others that has been bonded 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
\$1,001 - \$2,000	\$25.00
\$2,001 - \$3,000	\$35.00
\$3,001 - \$4,000	\$45.00
\$4,001 - \$5,000	\$55.00
\$5,001 - \$6,000	\$65.00
\$6,001 - \$7,000	\$75.00
\$7,001 - \$8,000	\$85.00
\$8,001 - \$9,000	\$95.00
\$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.

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 or 116-260, enacted by the 116th United States Congress,  
13 for the tax year beginning on or after January 1, 2020, and  
14 ending on or before December 31, 2020, and deducted from  
15 Missouri adjusted gross income pursuant to section 143.171.  
16 The amount added under this subdivision shall also not  
17 include any amount of a federal income tax refund  
18 attributable to a tax credit reducing a taxpayer's federal  
19 tax liability under any other federal law that provides  
20 direct economic impact payments to taxpayers to mitigate  
21 financial challenges related to the COVID-19 pandemic, and  
22 deducted from Missouri adjusted gross income under section  
23 143.171;

24 (2) Interest on certain governmental obligations  
25 excluded from federal gross income by 26 U.S.C. Section 103  
26 of the Internal Revenue Code, as amended. The previous  
27 sentence shall not apply to interest on obligations of the

28 state of Missouri or any of its political subdivisions or  
29 authorities and shall not apply to the interest described in  
30 subdivision (1) of subsection 3 of this section. The amount  
31 added pursuant to this subdivision shall be reduced by the  
32 amounts applicable to such interest that would have been  
33 deductible in computing the taxable income of the taxpayer  
34 except only for the application of 26 U.S.C. Section 265 of  
35 the Internal Revenue Code, as amended. The reduction shall  
36 only be made if it is at least five hundred dollars;

37 (3) The amount of any deduction that is included in  
38 the computation of federal taxable income pursuant to 26  
39 U.S.C. Section 168 of the Internal Revenue Code as amended  
40 by the Job Creation and Worker Assistance Act of 2002 to the  
41 extent the amount deducted relates to property purchased on  
42 or after July 1, 2002, but before July 1, 2003, and to the  
43 extent the amount deducted exceeds the amount that would  
44 have been deductible pursuant to 26 U.S.C. Section 168 of  
45 the Internal Revenue Code of 1986 as in effect on January 1,  
46 2002;

47 (4) The amount of any deduction that is included in  
48 the computation of federal taxable income for net operating  
49 loss allowed by 26 U.S.C. Section 172 of the Internal  
50 Revenue Code of 1986, as amended, other than the deduction  
51 allowed by 26 U.S.C. Section 172(b)(1)(G) and 26 U.S.C.  
52 Section 172(i) of the Internal Revenue Code of 1986, as  
53 amended, for a net operating loss the taxpayer claims in the  
54 tax year in which the net operating loss occurred or carries  
55 forward for a period of more than twenty years and carries  
56 backward for more than two years. Any amount of net  
57 operating loss taken against federal taxable income but  
58 disallowed for Missouri income tax purposes pursuant to this  
59 subdivision after June 18, 2002, may be carried forward and  
60 taken against any income on the Missouri income tax return

61 for a period of not more than twenty years from the year of  
62 the initial loss; and

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

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

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

88 (1) Interest received on deposits held at a federal  
89 reserve bank or interest or dividends on obligations of the  
90 United States and its territories and possessions or of any  
91 authority, commission or instrumentality of the United  
92 States to the extent exempt from Missouri income taxes  
93 pursuant to the laws of the United States. The amount

94 subtracted pursuant to this subdivision shall be reduced by  
95 any interest on indebtedness incurred to carry the described  
96 obligations or securities and by any expenses incurred in  
97 the production of interest or dividend income described in  
98 this subdivision. The reduction in the previous sentence  
99 shall only apply to the extent that such expenses including  
100 amortizable bond premiums are deducted in determining the  
101 taxpayer's federal adjusted gross income or included in the  
102 taxpayer's Missouri itemized deduction. The reduction shall  
103 only be made if the expenses total at least five hundred  
104 dollars;

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

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

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

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

127           (6) The portion of capital gain specified in section  
128 135.357 that would otherwise be included in federal adjusted  
129 gross income;

130           (7) The amount that would have been deducted in the  
131 computation of federal taxable income pursuant to 26 U.S.C.  
132 Section 168 of the Internal Revenue Code as in effect on  
133 January 1, 2002, to the extent that amount relates to  
134 property purchased on or after July 1, 2002, but before July  
135 1, 2003, and to the extent that amount exceeds the amount  
136 actually deducted pursuant to 26 U.S.C. Section 168 of the  
137 Internal Revenue Code as amended by the Job Creation and  
138 Worker Assistance Act of 2002;

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

153           (9) For all tax years ending on or after July 1, 2002,  
154 with respect to qualified property that is sold or otherwise  
155 disposed of during a taxable year by a taxpayer and for  
156 which an additional modification was made under subdivision  
157 (3) of subsection 2 of this section, the amount by which  
158 additional modification made under subdivision (3) of  
159 subsection 2 of this section on qualified property has not

160 been recovered through the additional subtractions provided  
161 in subdivision (7) of this subsection;

162 (10) For all tax years beginning on or after January  
163 1, 2014, the amount of any income received as payment from  
164 any program which provides compensation to agricultural  
165 producers who have suffered a loss as the result of a  
166 disaster or emergency, including the:

167 (a) Livestock Forage Disaster Program;

168 (b) Livestock Indemnity Program;

169 (c) Emergency Assistance for Livestock, Honeybees, and  
170 Farm-Raised Fish;

171 (d) Emergency Conservation Program;

172 (e) Noninsured Crop Disaster Assistance Program;

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

174 (g) Annual Forage Pilot Program;

175 (h) Livestock Risk Protection Insurance Plan; and

176 (i) Livestock Gross Margin Insurance Plan; and

177 (11) For all tax years beginning on or after January  
178 1, 2018, any interest expense paid or accrued in the current  
179 taxable year, but not deducted as a result of the limitation  
180 imposed under 26 U.S.C. Section 163(j), as amended. For the  
181 purposes of this subdivision, an interest expense is  
182 considered paid or accrued only in the first taxable year  
183 the deduction would have been allowable under 26 U.S.C.  
184 Section 163, as amended, if the limitation under 26 U.S.C.  
185 Section 163(j), as amended, did not exist.

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

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

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

201           7. (1) As used in this subsection, "qualified health  
202 insurance premium" means the amount paid during the tax year  
203 by such taxpayer for any insurance policy primarily  
204 providing health care coverage for the taxpayer, the  
205 taxpayer's spouse, or the taxpayer's dependents.

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

214           8. (1) Beginning January 1, 2014, in addition to the  
215 subtractions provided in this section, one hundred percent  
216 of the cost incurred by a taxpayer for a home energy audit  
217 conducted by an entity certified by the department of  
218 natural resources under section 640.153 or the  
219 implementation of any energy efficiency recommendations made  
220 in such an audit shall be subtracted from the taxpayer's  
221 federal adjusted gross income to the extent the amount paid  
222 for any such activity is included in federal taxable  
223 income. The taxpayer shall provide the department of  
224 revenue with a summary of any recommendations made in a  
225 qualified home energy audit, the name and certification

226 number of the qualified home energy auditor who conducted  
227 the audit, and proof of the amount paid for any activities  
228 under this subsection for which a deduction is claimed. The  
229 taxpayer shall also provide a copy of the summary of any  
230 recommendations made in a qualified home energy audit to the  
231 department of natural resources.

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

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

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

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

143.171. 1. For all tax years beginning on or after  
2 January 1, 1994, and ending on or before December 31, 2018,  
3 an individual taxpayer shall be allowed a deduction for his  
4 or her federal income tax liability under Chapter 1 of the  
5 Internal Revenue Code for the same taxable year for which  
6 the Missouri return is being filed, not to exceed five

7 thousand dollars on a single taxpayer's return or ten  
 8 thousand dollars on a combined return, after reduction for  
 9 all credits thereon, except the credit for payments of  
 10 federal estimated tax, the credit for the overpayment of any  
 11 federal tax, and the credits allowed by the Internal Revenue  
 12 Code by 26 U.S.C. Section 31, 26 U.S.C. Section 27, and 26  
 13 U.S.C. Section 34.

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

28 If the Missouri gross income on 29 the return is:	The deduction percentage is:
30 \$25,000 or less	35 percent
31 From \$25,001 to \$50,000	25 percent
32 From \$50,001 to \$100,000	15 percent
33 From \$100,001 to \$125,000	5 percent
34 \$125,001 or more	0 percent

35 (2) Notwithstanding any provision of law to the  
 36 contrary, the amount of any tax credits reducing a

37 taxpayer's federal tax liability pursuant to Public Law 116-  
38 136 or 116-260, enacted by the 116th United States Congress,  
39 for the tax year beginning on or after January 1, 2020, and  
40 ending on or before December 31, 2020, and the amount of any  
41 tax credits reducing a taxpayer's federal tax liability  
42 under any other federal law that provides direct economic  
43 impact payments to taxpayers to mitigate financial  
44 challenges related to the COVID-19 pandemic shall not be  
45 considered in determining a taxpayer's federal tax liability  
46 for the purposes of subdivision (1) of this subsection.

47 3. For all tax years beginning on or after September  
48 1, 1993, a corporate taxpayer shall be allowed a deduction  
49 for fifty percent of its federal income tax liability under  
50 Chapter 1 of the Internal Revenue Code for the same taxable  
51 year for which the Missouri return is being filed after  
52 reduction for all credits thereon, except the credit for  
53 payments of federal estimated tax, the credit for the  
54 overpayment of any federal tax, and the credits allowed by  
55 the Internal Revenue Code by 26 U.S.C. Section 31, 26 U.S.C.  
56 Section 27, and 26 U.S.C. Section 34.

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

190.839. Sections 190.800 to 190.839 shall expire on  
2 September 30, ~~[2021]~~ 2022.

198.439. Sections 198.401 to 198.436 shall expire on  
2 September 30, ~~[2021]~~ 2022.

208.152. 1. MO HealthNet payments shall be made on  
2 behalf of those eligible needy persons as described in  
3 section 208.151 who are unable to provide for it in whole or

4 in part, with any payments to be made on the basis of the  
5 reasonable cost of the care or reasonable charge for the  
6 services as defined and determined by the MO HealthNet  
7 division, unless otherwise hereinafter provided, for the  
8 following:

9 (1) Inpatient hospital services, except to persons in  
10 an institution for mental diseases who are under the age of  
11 sixty-five years and over the age of twenty-one years;  
12 provided that the MO HealthNet division shall provide  
13 through rule and regulation an exception process for  
14 coverage of inpatient costs in those cases requiring  
15 treatment beyond the seventy-fifth percentile professional  
16 activities study (PAS) or the MO HealthNet children's  
17 diagnosis length-of-stay schedule; and provided further that  
18 the MO HealthNet division shall take into account through  
19 its payment system for hospital services the situation of  
20 hospitals which serve a disproportionate number of low-  
21 income patients;

22 (2) All outpatient hospital services, payments  
23 therefor to be in amounts which represent no more than  
24 eighty percent of the lesser of reasonable costs or  
25 customary charges for such services, determined in  
26 accordance with the principles set forth in Title XVIII A  
27 and B, Public Law 89-97, 1965 amendments to the federal  
28 Social Security Act (42 U.S.C. Section 301, et seq.), but  
29 the MO HealthNet division may evaluate outpatient hospital  
30 services rendered under this section and deny payment for  
31 services which are determined by the MO HealthNet division  
32 not to be medically necessary, in accordance with federal  
33 law and regulations;

34 (3) Laboratory and X-ray services;

35 (4) Nursing home services for participants, except to  
36 persons with more than five hundred thousand dollars equity

37 in their home or except for persons in an institution for  
38 mental diseases who are under the age of sixty-five years,  
39 when residing in a hospital licensed by the department of  
40 health and senior services or a nursing home licensed by the  
41 department of health and senior services or appropriate  
42 licensing authority of other states or government-owned and -  
43 operated institutions which are determined to conform to  
44 standards equivalent to licensing requirements in Title XIX  
45 of the federal Social Security Act (42 U.S.C. Section 301,  
46 et seq.), as amended, for nursing facilities. The MO  
47 HealthNet division may recognize through its payment  
48 methodology for nursing facilities those nursing facilities  
49 which serve a high volume of MO HealthNet patients. The MO  
50 HealthNet division when determining the amount of the  
51 benefit payments to be made on behalf of persons under the  
52 age of twenty-one in a nursing facility may consider nursing  
53 facilities furnishing care to persons under the age of  
54 twenty-one as a classification separate from other nursing  
55 facilities;

56 (5) Nursing home costs for participants receiving  
57 benefit payments under subdivision (4) of this subsection  
58 for those days, which shall not exceed twelve per any period  
59 of six consecutive months, during which the participant is  
60 on a temporary leave of absence from the hospital or nursing  
61 home, provided that no such participant shall be allowed a  
62 temporary leave of absence unless it is specifically  
63 provided for in his plan of care. As used in this  
64 subdivision, the term "temporary leave of absence" shall  
65 include all periods of time during which a participant is  
66 away from the hospital or nursing home overnight because he  
67 is visiting a friend or relative;

68 (6) Physicians' services, whether furnished in the  
69 office, home, hospital, nursing home, or elsewhere;

70           (7) Subject to appropriation, up to twenty visits per  
71 year for services limited to examinations, diagnoses,  
72 adjustments, and manipulations and treatments of  
73 malpositioned articulations and structures of the body  
74 provided by licensed chiropractic physicians practicing  
75 within their scope of practice. Nothing in this subdivision  
76 shall be interpreted to otherwise expand MO HealthNet  
77 services;

78           (8) Drugs and medicines when prescribed by a licensed  
79 physician, dentist, podiatrist, or an advanced practice  
80 registered nurse; except that no payment for drugs and  
81 medicines prescribed on and after January 1, 2006, by a  
82 licensed physician, dentist, podiatrist, or an advanced  
83 practice registered nurse may be made on behalf of any  
84 person who qualifies for prescription drug coverage under  
85 the provisions of P.L. 108-173;

86           (9) Emergency ambulance services and, effective  
87 January 1, 1990, medically necessary transportation to  
88 scheduled, physician-prescribed nonelective treatments;

89           (10) Early and periodic screening and diagnosis of  
90 individuals who are under the age of twenty-one to ascertain  
91 their physical or mental defects, and health care,  
92 treatment, and other measures to correct or ameliorate  
93 defects and chronic conditions discovered thereby. Such  
94 services shall be provided in accordance with the provisions  
95 of Section 6403 of P.L. 101-239 and federal regulations  
96 promulgated thereunder;

97           (11) Home health care services;

98           (12) Family planning as defined by federal rules and  
99 regulations; provided, however, that such family planning  
100 services shall not include:

101           (a) Abortions unless such abortions are certified in  
102 writing by a physician to the MO HealthNet agency that, in

103 the physician's professional judgment, the life of the  
104 mother would be endangered if the fetus were carried to  
105 term; and

106 (b) Any drug or device approved by the federal Food  
107 and Drug Administration that may cause the destruction of,  
108 or prevent the implantation of, an unborn child, as defined  
109 in section 188.015;

110 (13) Inpatient psychiatric hospital services for  
111 individuals under age twenty-one as defined in Title XIX of  
112 the federal Social Security Act (42 U.S.C. Section 1396d, et  
113 seq.);

114 (14) Outpatient surgical procedures, including  
115 presurgical diagnostic services performed in ambulatory  
116 surgical facilities which are licensed by the department of  
117 health and senior services of the state of Missouri; except,  
118 that such outpatient surgical services shall not include  
119 persons who are eligible for coverage under Part B of Title  
120 XVIII, Public Law 89-97, 1965 amendments to the federal  
121 Social Security Act, as amended, if exclusion of such  
122 persons is permitted under Title XIX, Public Law 89-97, 1965  
123 amendments to the federal Social Security Act, as amended;

124 (15) Personal care services which are medically  
125 oriented tasks having to do with a person's physical  
126 requirements, as opposed to housekeeping requirements, which  
127 enable a person to be treated by his or her physician on an  
128 outpatient rather than on an inpatient or residential basis  
129 in a hospital, intermediate care facility, or skilled  
130 nursing facility. Personal care services shall be rendered  
131 by an individual not a member of the participant's family  
132 who is qualified to provide such services where the services  
133 are prescribed by a physician in accordance with a plan of  
134 treatment and are supervised by a licensed nurse. Persons  
135 eligible to receive personal care services shall be those

136 persons who would otherwise require placement in a hospital,  
137 intermediate care facility, or skilled nursing facility.  
138 Benefits payable for personal care services shall not exceed  
139 for any one participant one hundred percent of the average  
140 statewide charge for care and treatment in an intermediate  
141 care facility for a comparable period of time. Such  
142 services, when delivered in a residential care facility or  
143 assisted living facility licensed under chapter 198 shall be  
144 authorized on a tier level based on the services the  
145 resident requires and the frequency of the services. A  
146 resident of such facility who qualifies for assistance under  
147 section 208.030 shall, at a minimum, if prescribed by a  
148 physician, qualify for the tier level with the fewest  
149 services. The rate paid to providers for each tier of  
150 service shall be set subject to appropriations. Subject to  
151 appropriations, each resident of such facility who qualifies  
152 for assistance under section 208.030 and meets the level of  
153 care required in this section shall, at a minimum, if  
154 prescribed by a physician, be authorized up to one hour of  
155 personal care services per day. Authorized units of  
156 personal care services shall not be reduced or tier level  
157 lowered unless an order approving such reduction or lowering  
158 is obtained from the resident's personal physician. Such  
159 authorized units of personal care services or tier level  
160 shall be transferred with such resident if he or she  
161 transfers to another such facility. Such provision shall  
162 terminate upon receipt of relevant waivers from the federal  
163 Department of Health and Human Services. If the Centers for  
164 Medicare and Medicaid Services determines that such  
165 provision does not comply with the state plan, this  
166 provision shall be null and void. The MO HealthNet division  
167 shall notify the revisor of statutes as to whether the

168 relevant waivers are approved or a determination of  
169 noncompliance is made;

170 (16) Mental health services. The state plan for  
171 providing medical assistance under Title XIX of the Social  
172 Security Act, 42 U.S.C. Section 301, as amended, shall  
173 include the following mental health services when such  
174 services are provided by community mental health facilities  
175 operated by the department of mental health or designated by  
176 the department of mental health as a community mental health  
177 facility or as an alcohol and drug abuse facility or as a  
178 child-serving agency within the comprehensive children's  
179 mental health service system established in section  
180 630.097. The department of mental health shall establish by  
181 administrative rule the definition and criteria for  
182 designation as a community mental health facility and for  
183 designation as an alcohol and drug abuse facility. Such  
184 mental health services shall include:

185 (a) Outpatient mental health services including  
186 preventive, diagnostic, therapeutic, rehabilitative, and  
187 palliative interventions rendered to individuals in an  
188 individual or group setting by a mental health professional  
189 in accordance with a plan of treatment appropriately  
190 established, implemented, monitored, and revised under the  
191 auspices of a therapeutic team as a part of client services  
192 management;

193 (b) Clinic mental health services including  
194 preventive, diagnostic, therapeutic, rehabilitative, and  
195 palliative interventions rendered to individuals in an  
196 individual or group setting by a mental health professional  
197 in accordance with a plan of treatment appropriately  
198 established, implemented, monitored, and revised under the  
199 auspices of a therapeutic team as a part of client services  
200 management;

201 (c) Rehabilitative mental health and alcohol and drug  
202 abuse services including home and community-based  
203 preventive, diagnostic, therapeutic, rehabilitative, and  
204 palliative interventions rendered to individuals in an  
205 individual or group setting by a mental health or alcohol  
206 and drug abuse professional in accordance with a plan of  
207 treatment appropriately established, implemented, monitored,  
208 and revised under the auspices of a therapeutic team as a  
209 part of client services management. As used in this  
210 section, mental health professional and alcohol and drug  
211 abuse professional shall be defined by the department of  
212 mental health pursuant to duly promulgated rules. With  
213 respect to services established by this subdivision, the  
214 department of social services, MO HealthNet division, shall  
215 enter into an agreement with the department of mental  
216 health. Matching funds for outpatient mental health  
217 services, clinic mental health services, and rehabilitation  
218 services for mental health and alcohol and drug abuse shall  
219 be certified by the department of mental health to the MO  
220 HealthNet division. The agreement shall establish a  
221 mechanism for the joint implementation of the provisions of  
222 this subdivision. In addition, the agreement shall  
223 establish a mechanism by which rates for services may be  
224 jointly developed;

225 (17) Such additional services as defined by the MO  
226 HealthNet division to be furnished under waivers of federal  
227 statutory requirements as provided for and authorized by the  
228 federal Social Security Act (42 U.S.C. Section 301, et seq.)  
229 subject to appropriation by the general assembly;

230 (18) The services of an advanced practice registered  
231 nurse with a collaborative practice agreement to the extent  
232 that such services are provided in accordance with chapters  
233 334 and 335, and regulations promulgated thereunder;

234 (19) Nursing home costs for participants receiving  
235 benefit payments under subdivision (4) of this subsection to  
236 reserve a bed for the participant in the nursing home during  
237 the time that the participant is absent due to admission to  
238 a hospital for services which cannot be performed on an  
239 outpatient basis, subject to the provisions of this  
240 subdivision:

241 (a) The provisions of this subdivision shall apply  
242 only if:

243 a. The occupancy rate of the nursing home is at or  
244 above ninety-seven percent of MO HealthNet certified  
245 licensed beds, according to the most recent quarterly census  
246 provided to the department of health and senior services  
247 which was taken prior to when the participant is admitted to  
248 the hospital; and

249 b. The patient is admitted to a hospital for a medical  
250 condition with an anticipated stay of three days or less;

251 (b) The payment to be made under this subdivision  
252 shall be provided for a maximum of three days per hospital  
253 stay;

254 (c) For each day that nursing home costs are paid on  
255 behalf of a participant under this subdivision during any  
256 period of six consecutive months such participant shall,  
257 during the same period of six consecutive months, be  
258 ineligible for payment of nursing home costs of two  
259 otherwise available temporary leave of absence days provided  
260 under subdivision (5) of this subsection; and

261 (d) The provisions of this subdivision shall not apply  
262 unless the nursing home receives notice from the participant  
263 or the participant's responsible party that the participant  
264 intends to return to the nursing home following the hospital  
265 stay. If the nursing home receives such notification and  
266 all other provisions of this subsection have been satisfied,

267 the nursing home shall provide notice to the participant or  
268 the participant's responsible party prior to release of the  
269 reserved bed;

270 (20) Prescribed medically necessary durable medical  
271 equipment. An electronic web-based prior authorization  
272 system using best medical evidence and care and treatment  
273 guidelines consistent with national standards shall be used  
274 to verify medical need;

275 (21) Hospice care. As used in this subdivision, the  
276 term "hospice care" means a coordinated program of active  
277 professional medical attention within a home, outpatient and  
278 inpatient care which treats the terminally ill patient and  
279 family as a unit, employing a medically directed  
280 interdisciplinary team. The program provides relief of  
281 severe pain or other physical symptoms and supportive care  
282 to meet the special needs arising out of physical,  
283 psychological, spiritual, social, and economic stresses  
284 which are experienced during the final stages of illness,  
285 and during dying and bereavement and meets the Medicare  
286 requirements for participation as a hospice as are provided  
287 in 42 CFR Part 418. The rate of reimbursement paid by the  
288 MO HealthNet division to the hospice provider for room and  
289 board furnished by a nursing home to an eligible hospice  
290 patient shall not be less than ninety-five percent of the  
291 rate of reimbursement which would have been paid for  
292 facility services in that nursing home facility for that  
293 patient, in accordance with subsection (c) of Section 6408  
294 of P.L. 101-239 (Omnibus Budget Reconciliation Act of 1989);

295 (22) Prescribed medically necessary dental services.  
296 Such services shall be subject to appropriations. An  
297 electronic web-based prior authorization system using best  
298 medical evidence and care and treatment guidelines

299 consistent with national standards shall be used to verify  
300 medical need;

301 (23) Prescribed medically necessary optometric  
302 services. Such services shall be subject to  
303 appropriations. An electronic web-based prior authorization  
304 system using best medical evidence and care and treatment  
305 guidelines consistent with national standards shall be used  
306 to verify medical need;

307 (24) Blood clotting products-related services. For  
308 persons diagnosed with a bleeding disorder, as defined in  
309 section 338.400, reliant on blood clotting products, as  
310 defined in section 338.400, such services include:

311 (a) Home delivery of blood clotting products and  
312 ancillary infusion equipment and supplies, including the  
313 emergency deliveries of the product when medically necessary;

314 (b) Medically necessary ancillary infusion equipment  
315 and supplies required to administer the blood clotting  
316 products; and

317 (c) Assessments conducted in the participant's home by  
318 a pharmacist, nurse, or local home health care agency  
319 trained in bleeding disorders when deemed necessary by the  
320 participant's treating physician;

321 (25) The MO HealthNet division shall, by January 1,  
322 2008, and annually thereafter, report the status of MO  
323 HealthNet provider reimbursement rates as compared to one  
324 hundred percent of the Medicare reimbursement rates and  
325 compared to the average dental reimbursement rates paid by  
326 third-party payors licensed by the state. The MO HealthNet  
327 division shall, by July 1, 2008, provide to the general  
328 assembly a four-year plan to achieve parity with Medicare  
329 reimbursement rates and for third-party payor average dental  
330 reimbursement rates. Such plan shall be subject to  
331 appropriation and the division shall include in its annual

332 budget request to the governor the necessary funding needed  
333 to complete the four-year plan developed under this  
334 subdivision.

335 2. Additional benefit payments for medical assistance  
336 shall be made on behalf of those eligible needy children,  
337 pregnant women and blind persons with any payments to be  
338 made on the basis of the reasonable cost of the care or  
339 reasonable charge for the services as defined and determined  
340 by the MO HealthNet division, unless otherwise hereinafter  
341 provided, for the following:

342 (1) Dental services;

343 (2) Services of podiatrists as defined in section  
344 330.010;

345 (3) Optometric services as described in section  
346 336.010;

347 (4) Orthopedic devices or other prosthetics, including  
348 eye glasses, dentures, hearing aids, and wheelchairs;

349 (5) Hospice care. As used in this subdivision, the  
350 term "hospice care" means a coordinated program of active  
351 professional medical attention within a home, outpatient and  
352 inpatient care which treats the terminally ill patient and  
353 family as a unit, employing a medically directed  
354 interdisciplinary team. The program provides relief of  
355 severe pain or other physical symptoms and supportive care  
356 to meet the special needs arising out of physical,  
357 psychological, spiritual, social, and economic stresses  
358 which are experienced during the final stages of illness,  
359 and during dying and bereavement and meets the Medicare  
360 requirements for participation as a hospice as are provided  
361 in 42 CFR Part 418. The rate of reimbursement paid by the  
362 MO HealthNet division to the hospice provider for room and  
363 board furnished by a nursing home to an eligible hospice  
364 patient shall not be less than ninety-five percent of the

365 rate of reimbursement which would have been paid for  
366 facility services in that nursing home facility for that  
367 patient, in accordance with subsection (c) of Section 6408  
368 of P.L. 101-239 (Omnibus Budget Reconciliation Act of 1989);

369 (6) Comprehensive day rehabilitation services  
370 beginning early posttrauma as part of a coordinated system  
371 of care for individuals with disabling impairments.  
372 Rehabilitation services must be based on an individualized,  
373 goal-oriented, comprehensive and coordinated treatment plan  
374 developed, implemented, and monitored through an  
375 interdisciplinary assessment designed to restore an  
376 individual to optimal level of physical, cognitive, and  
377 behavioral function. The MO HealthNet division shall  
378 establish by administrative rule the definition and criteria  
379 for designation of a comprehensive day rehabilitation  
380 service facility, benefit limitations and payment  
381 mechanism. Any rule or portion of a rule, as that term is  
382 defined in section 536.010, that is created under the  
383 authority delegated in this subdivision shall become  
384 effective only if it complies with and is subject to all of  
385 the provisions of chapter 536 and, if applicable, section  
386 536.028. This section and chapter 536 are nonseverable and  
387 if any of the powers vested with the general assembly  
388 pursuant to chapter 536 to review, to delay the effective  
389 date, or to disapprove and annul a rule are subsequently  
390 held unconstitutional, then the grant of rulemaking  
391 authority and any rule proposed or adopted after August 28,  
392 2005, shall be invalid and void.

393 3. The MO HealthNet division may require any  
394 participant receiving MO HealthNet benefits to pay part of  
395 the charge or cost until July 1, 2008, and an additional  
396 payment after July 1, 2008, as defined by rule duly  
397 promulgated by the MO HealthNet division, for all covered

398 services except for those services covered under  
399 subdivisions (15) and (16) of subsection 1 of this section  
400 and sections 208.631 to 208.657 to the extent and in the  
401 manner authorized by Title XIX of the federal Social  
402 Security Act (42 U.S.C. Section 1396, et seq.) and  
403 regulations thereunder. When substitution of a generic drug  
404 is permitted by the prescriber according to section 338.056,  
405 and a generic drug is substituted for a name-brand drug, the  
406 MO HealthNet division may not lower or delete the  
407 requirement to make a co-payment pursuant to regulations of  
408 Title XIX of the federal Social Security Act. A provider of  
409 goods or services described under this section must collect  
410 from all participants the additional payment that may be  
411 required by the MO HealthNet division under authority  
412 granted herein, if the division exercises that authority, to  
413 remain eligible as a provider. Any payments made by  
414 participants under this section shall be in addition to and  
415 not in lieu of payments made by the state for goods or  
416 services described herein except the participant portion of  
417 the pharmacy professional dispensing fee shall be in  
418 addition to and not in lieu of payments to pharmacists. A  
419 provider may collect the co-payment at the time a service is  
420 provided or at a later date. A provider shall not refuse to  
421 provide a service if a participant is unable to pay a  
422 required payment. If it is the routine business practice of  
423 a provider to terminate future services to an individual  
424 with an unclaimed debt, the provider may include uncollected  
425 co-payments under this practice. Providers who elect not to  
426 undertake the provision of services based on a history of  
427 bad debt shall give participants advance notice and a  
428 reasonable opportunity for payment. A provider,  
429 representative, employee, independent contractor, or agent  
430 of a pharmaceutical manufacturer shall not make co-payment

431 for a participant. This subsection shall not apply to other  
432 qualified children, pregnant women, or blind persons. If  
433 the Centers for Medicare and Medicaid Services does not  
434 approve the MO HealthNet state plan amendment submitted by  
435 the department of social services that would allow a  
436 provider to deny future services to an individual with  
437 uncollected co-payments, the denial of services shall not be  
438 allowed. The department of social services shall inform  
439 providers regarding the acceptability of denying services as  
440 the result of unpaid co-payments.

441 4. The MO HealthNet division shall have the right to  
442 collect medication samples from participants in order to  
443 maintain program integrity.

444 5. Reimbursement for obstetrical and pediatric  
445 services under subdivision (6) of subsection 1 of this  
446 section shall be timely and sufficient to enlist enough  
447 health care providers so that care and services are  
448 available under the state plan for MO HealthNet benefits at  
449 least to the extent that such care and services are  
450 available to the general population in the geographic area,  
451 as required under subparagraph (a) (30) (A) of 42 U.S.C.  
452 Section 1396a and federal regulations promulgated thereunder.

453 6. Beginning July 1, 1990, reimbursement for services  
454 rendered in federally funded health centers shall be in  
455 accordance with the provisions of subsection 6402(c) and  
456 Section 6404 of P.L. 101-239 (Omnibus Budget Reconciliation  
457 Act of 1989) and federal regulations promulgated thereunder.

458 7. Beginning July 1, 1990, the department of social  
459 services shall provide notification and referral of children  
460 below age five, and pregnant, breast-feeding, or postpartum  
461 women who are determined to be eligible for MO HealthNet  
462 benefits under section 208.151 to the special supplemental  
463 food programs for women, infants and children administered

464 by the department of health and senior services. Such  
465 notification and referral shall conform to the requirements  
466 of Section 6406 of P.L. 101-239 and regulations promulgated  
467 thereunder.

468 8. Providers of long-term care services shall be  
469 reimbursed for their costs in accordance with the provisions  
470 of Section 1902 (a) (13) (A) of the Social Security Act, 42  
471 U.S.C. Section 1396a, as amended, and regulations  
472 promulgated thereunder.

473 9. Reimbursement rates to long-term care providers  
474 with respect to a total change in ownership, at arm's  
475 length, for any facility previously licensed and certified  
476 for participation in the MO HealthNet program shall not  
477 increase payments in excess of the increase that would  
478 result from the application of Section 1902 (a) (13) (C) of  
479 the Social Security Act, 42 U.S.C. Section 1396a (a) (13) (C).

480 10. The MO HealthNet division may enroll qualified  
481 residential care facilities and assisted living facilities,  
482 as defined in chapter 198, as MO HealthNet personal care  
483 providers.

484 11. Any income earned by individuals eligible for  
485 certified extended employment at a sheltered workshop under  
486 chapter 178 shall not be considered as income for purposes  
487 of determining eligibility under this section.

488 12. If the Missouri Medicaid audit and compliance unit  
489 changes any interpretation or application of the  
490 requirements for reimbursement for MO HealthNet services  
491 from the interpretation or application that has been applied  
492 previously by the state in any audit of a MO HealthNet  
493 provider, the Missouri Medicaid audit and compliance unit  
494 shall notify all affected MO HealthNet providers five  
495 business days before such change shall take effect. Failure  
496 of the Missouri Medicaid audit and compliance unit to notify

497 a provider of such change shall entitle the provider to  
498 continue to receive and retain reimbursement until such  
499 notification is provided and shall waive any liability of  
500 such provider for recoupment or other loss of any payments  
501 previously made prior to the five business days after such  
502 notice has been sent. Each provider shall provide the  
503 Missouri Medicaid audit and compliance unit a valid email  
504 address and shall agree to receive communications  
505 electronically. The notification required under this  
506 section shall be delivered in writing by the United States  
507 Postal Service or electronic mail to each provider.

508 13. Nothing in this section shall be construed to  
509 abrogate or limit the department's statutory requirement to  
510 promulgate rules under chapter 536.

511 14. Beginning July 1, 2016, and subject to  
512 appropriations, providers of behavioral, social, and  
513 psychophysiological services for the prevention, treatment,  
514 or management of physical health problems shall be  
515 reimbursed utilizing the behavior assessment and  
516 intervention reimbursement codes 96150 to 96154 or their  
517 successor codes under the Current Procedural Terminology  
518 (CPT) coding system. Providers eligible for such  
519 reimbursement shall include psychologists.

208.437. 1. A Medicaid managed care organization  
2 reimbursement allowance period as provided in sections  
3 208.431 to 208.437 shall be from the first day of July to  
4 the thirtieth day of June. The department shall notify each  
5 Medicaid managed care organization with a balance due on the  
6 thirtieth day of June of each year the amount of such  
7 balance due. If any managed care organization fails to pay  
8 its managed care organization reimbursement allowance within  
9 thirty days of such notice, the reimbursement allowance

10 shall be delinquent. The reimbursement allowance may remain  
11 unpaid during an appeal.

12 2. Except as otherwise provided in this section, if  
13 any reimbursement allowance imposed under the provisions of  
14 sections 208.431 to 208.437 is unpaid and delinquent, the  
15 department of social services may compel the payment of such  
16 reimbursement allowance in the circuit court having  
17 jurisdiction in the county where the main offices of the  
18 Medicaid managed care organization are located. In  
19 addition, the director of the department of social services  
20 or the director's designee may cancel or refuse to issue,  
21 extend or reinstate a Medicaid contract agreement to any  
22 Medicaid managed care organization which fails to pay such  
23 delinquent reimbursement allowance required by sections  
24 208.431 to 208.437 unless under appeal.

25 3. Except as otherwise provided in this section,  
26 failure to pay a delinquent reimbursement allowance imposed  
27 under sections 208.431 to 208.437 shall be grounds for  
28 denial, suspension or revocation of a license granted by the  
29 department of commerce and insurance. The director of the  
30 department of commerce and insurance may deny, suspend or  
31 revoke the license of a Medicaid managed care organization  
32 with a contract under 42 U.S.C. Section 1396b(m) which fails  
33 to pay a managed care organization's delinquent  
34 reimbursement allowance unless under appeal.

35 4. Nothing in sections 208.431 to 208.437 shall be  
36 deemed to effect or in any way limit the tax-exempt or  
37 nonprofit status of any Medicaid managed care organization  
38 with a contract under 42 U.S.C. Section 1396b(m) granted by  
39 state law.

40 5. Sections 208.431 to 208.437 shall expire on  
41 September 30, [2021] 2022.

208.480. Notwithstanding the provisions of section  
2 208.471 to the contrary, sections 208.453 to 208.480 shall  
3 expire on September 30, ~~[2021]~~ 2022.

261.021. 1. As used in this section, the term  
2 "socially disadvantaged community" means an area containing  
3 a group of individuals whose members have been subjected to  
4 racial or ethnic prejudice because of the identity of such  
5 individuals as members of a group without regard to the  
6 individual qualities of such individuals.

7 2. There is hereby created within the department of  
8 agriculture the "Socially Disadvantaged Communities Outreach  
9 Program" to connect historically unserved and underserved  
10 urban communities with access to healthy fresh food and  
11 knowledge and skills related to food production.

12 3. The outreach program shall:

13 (1) Provide financial assistance for people growing  
14 food in socially disadvantaged communities through programs  
15 such as those authorized in section 135.1610;

16 (2) Encourage activities that support and promote  
17 urban agriculture in socially disadvantaged communities;

18 (3) Provide educational and skills training related to  
19 food production in socially disadvantaged communities; and

20 (4) Address food deserts in urban socially  
21 disadvantaged communities.

22 4. The department shall designate an employee to  
23 administer and monitor the socially disadvantaged  
24 communities outreach program and to serve as a liaison to  
25 affected communities. The duties of such employee shall  
26 include, but not be limited to:

27 (1) Providing leadership at the state level to  
28 encourage participation in programs to meet the goals under  
29 subsections 2 and 3 of this section;

30 (2) Conducting workshops and other sessions that  
31 provide educational and skills training related to food  
32 production to residents of socially disadvantaged  
33 communities; and

34 (3) Seeking grants, private donations, or other  
35 funding sources to support the socially disadvantaged  
36 communities outreach program.

37 5. On or before December thirty-first of each year,  
38 the department shall submit a report to the general assembly  
39 detailing the number of residents who received training  
40 under this section, the number of tax credits issued under  
41 section 135.1610, and any recommendations for legislative  
42 action to improve the program.

288.132. 1. There is hereby created in the state  
2 treasury the "Unemployment Automation Fund", which shall  
3 consist of money collected under subsection 1 of section  
4 [288.131] 288.133, and such other state funds appropriated  
5 by the general assembly. The state treasurer shall be  
6 custodian of the fund and may approve disbursements from the  
7 fund in accordance with sections 30.170 and 30.180. Upon  
8 appropriation, money in the fund shall be used solely for  
9 the purpose of providing automated systems, and the payment  
10 of associated costs, to improve the administration of the  
11 state's unemployment insurance program. Notwithstanding the  
12 provisions of section 33.080 to the contrary, all moneys  
13 remaining in the fund at the end of the biennium shall not  
14 revert to the credit of the general revenue fund. The state  
15 treasurer shall invest moneys in the fund in the same manner  
16 as other funds are invested. Any interest and money earned  
17 on such investments shall be credited to the fund.

18 2. The unemployment automation fund shall not be used  
19 in whole or in part for any purpose or in any manner that  
20 would permit its substitution for, or a corresponding

21 reduction in, federal funds that would be available in its  
22 absence to finance expenditures for the administration of  
23 this chapter, or cause the appropriate agency of the United  
24 States government to withhold any part of an administrative  
25 grant which would otherwise be made.

2 288.133. 1. Each employer liable for contributions  
3 under this chapter, except for any employer with a  
4 contribution rate equal to zero, shall pay an annual  
5 unemployment automation adjustment in an amount equal to  
6 fifteen-thousandths of one percent of such employer's total  
7 taxable wages for the twelve-month period ending the  
8 preceding June thirtieth.

9 2. Notwithstanding subsection 1 of this section to the  
10 contrary, the division may reduce the automation adjustment  
11 percentage to ensure that the total amount of adjustment due  
12 from all employers under this section shall not exceed five  
13 million dollars annually.

14 3. Each employer required to pay an automation  
15 adjustment shall be notified of the amount due under this  
16 section by March thirty-first of each year, and such amount  
17 shall be considered delinquent thirty days thereafter.  
18 Delinquent unemployment automation adjustment amounts may be  
19 collected in the manner provided under sections 288.160 and  
20 288.170. All moneys collected under this section shall be  
21 deposited in the unemployment automation fund established in  
22 section 288.132.

23 4. For the first quarter of each calendar year, the  
24 total amount of contributions otherwise due from an employer  
25 required to pay contributions under this chapter shall be  
26 reduced by the dollar amount of unemployment automation  
27 adjustment due from such employer under subsection 1 of this  
section; provided, however, that the amount of contributions

28 due from such employer for the first quarter of the calendar  
29 year in question shall not be reduced below zero.

30 5. Under section 23.253 of the Missouri Sunset Act:

31 (1) The provisions of the new program authorized under  
32 section 288.133 shall automatically sunset one year after  
33 the effective date of this section, unless reauthorized by  
34 an act of the general assembly;

35 (2) If such program is reauthorized, the program  
36 authorized under this section, shall automatically sunset  
37 one year after the effective date of the reauthorization of  
38 this section; and

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

338.550. 1. The pharmacy tax required by sections  
2 338.500 to 338.550 shall expire ninety days after any one or  
3 more of the following conditions are met:

4 (1) The aggregate dispensing fee as appropriated by  
5 the general assembly paid to pharmacists per prescription is  
6 less than the fiscal year 2003 dispensing fees reimbursement  
7 amount; or

8 (2) The formula used to calculate the reimbursement as  
9 appropriated by the general assembly for products dispensed  
10 by pharmacies is changed resulting in lower reimbursement to  
11 the pharmacist in the aggregate than provided in fiscal year  
12 2003; or

13 (3) September 30, [2021] 2022.

14 The director of the department of social services shall  
15 notify the revisor of statutes of the expiration date as  
16 provided in this subsection. The provisions of sections  
17 338.500 to 338.550 shall not apply to pharmacies domiciled  
18 or headquartered outside this state which are engaged in  
19 prescription drug sales that are delivered directly to

20 patients within this state via common carrier, mail or a  
21 carrier service.

22 2. Sections 338.500 to 338.550 shall expire on  
23 September 30, ~~[2021]~~ 2022.

620.1039. 1. As used in this section, the [term]  
2 following terms shall mean:

3 (1) "Additional qualified research expenses", the  
4 difference between qualified research expenses, as certified  
5 by the director of economic development, incurred in a tax  
6 year subtracted by the average of the taxpayer's qualified  
7 research expenses incurred in the three immediately  
8 preceding tax years;

9 (2) "Minority business enterprise", a business that is:

10 (a) A sole proprietorship owned and controlled by a  
11 minority;

12 (b) A partnership or joint venture owned and  
13 controlled by minorities in which at least fifty-one percent  
14 of the ownership interest is held by minorities and the  
15 management and daily business operations of which are  
16 controlled by one or more of the minorities who own it; or

17 (c) A corporation or other entity whose management and  
18 daily business operations are controlled by one or more  
19 minorities who own it and that is at least fifty-one percent  
20 owned by one or more minorities or, if stock is issued, at  
21 least fifty-one percent of the stock is owned by one or more  
22 minorities;

23 (3) "Missouri qualified research and development  
24 equipment", tangible personal property that has not  
25 previously been used in this state for any purpose and is  
26 acquired by the purchaser for the purpose of research and  
27 development activities devoted to experimental or laboratory  
28 research and development for new products, new uses of  
29 existing products, or improving or testing existing products;

30 (4) "Qualified research expenses", for expenses within  
31 this state, the same meaning as prescribed in 26 U.S.C. 41;

32 (5) "Small business", a corporation, partnership, sole  
33 proprietorship or other business entity, including its  
34 affiliates, that:

35 (a) Is independently owned and operated; and

36 (b) Employs fifty or fewer full-time employees;

37 (6) "Taxpayer" [means], an individual, a partnership,  
38 or any charitable organization which is exempt from federal  
39 income tax and whose Missouri unrelated business taxable  
40 income, if any, would be subject to the state income tax  
41 imposed under chapter 143, or a corporation as described in  
42 section 143.441 or 143.471, or section 148.370[, and the  
43 term "qualified research expenses" has the same meaning as  
44 prescribed in 26 U.S.C. 41];

45 (7) "Women's business enterprise", a business that is:

46 (a) A sole proprietorship owned and controlled by a  
47 woman;

48 (b) A partnership or joint venture owned and  
49 controlled by women in which at least fifty-one percent of  
50 the ownership interest is held by women and the management  
51 and daily business operations of which are controlled by one  
52 or more of the women who own it; or

53 (c) A corporation or other entity whose management and  
54 daily business operations are controlled by one or more  
55 women who own it and that is at least fifty-one percent  
56 owned by women or, if stock is issued, at least fifty-one  
57 percent of the stock is owned by one or more women.

58 2. (1) For tax years beginning on or after January 1,  
59 2001, and ending before January 1, 2005, the director of the  
60 department of economic development may authorize a taxpayer  
61 to receive a tax credit against the tax otherwise due  
62 pursuant to chapter 143, or chapter 148, other than the

63 taxes withheld pursuant to sections 143.191 to 143.265, in  
64 an amount up to six and one-half percent of the excess of  
65 the taxpayer's qualified research expenses, as certified by  
66 the director of the department of economic development,  
67 within this state during the taxable year over the average  
68 of the taxpayer's qualified research expenses within this  
69 state over the immediately preceding three taxable years;  
70 except that, no tax credit shall be allowed on that portion  
71 of the taxpayer's qualified research expenses incurred  
72 within this state during the taxable year in which the  
73 credit is being claimed, to the extent such expenses exceed  
74 two hundred percent of the taxpayer's average qualified  
75 research expenses incurred during the immediately preceding  
76 three taxable years.

77 (2) For all tax years beginning on or after January 1,  
78 2022, the director of economic development may authorize a  
79 taxpayer to receive a tax credit against the tax otherwise  
80 due under chapters 143 and 148, other than the taxes  
81 withheld under sections 143.191 to 143.265 in an amount  
82 equal to the greater of:

83 (a) Fifteen percent of the taxpayer's additional  
84 qualified research expenses; or

85 (b) If such qualified research expenses relate to  
86 research conducted in conjunction with a public or private  
87 college or university located in this state, twenty percent  
88 of the taxpayer's additional qualified research expenses.

89 However, in no case shall a tax credit be allowed for any  
90 portion of qualified research expenses that exceed two  
91 hundred percent of the taxpayer's average qualified research  
92 expenses incurred during the three immediately preceding tax  
93 years.

94 3. The director of economic development shall  
95 prescribe the manner in which the tax credit may be applied

96 for. The tax credit authorized by this section may be  
97 claimed by the taxpayer to offset the tax liability imposed  
98 by chapter 143 or chapter 148 that becomes due in the tax  
99 year during which such qualified research expenses were  
100 incurred. For tax years ending before January 1, 2005,  
101 where the amount of the credit exceeds the tax liability,  
102 the difference between the credit and the tax liability may  
103 only be carried forward for the next five succeeding taxable  
104 years or until the full credit has been claimed, whichever  
105 first occurs. For all tax years beginning on or after  
106 January 1, 2022, where the amount of the credit exceeds the  
107 tax liability, the difference between the credit and the tax  
108 liability may only be carried forward for the next twelve  
109 succeeding tax years or until the full credit has been  
110 claimed, whichever occurs first. The application for tax  
111 credits authorized by the director pursuant to subsection 2  
112 of this section shall be made no later than the end of the  
113 taxpayer's tax period immediately following the tax period  
114 for which the credits are being claimed.

115 4. [Certificates of tax credit issued pursuant to this  
116 section may be transferred, sold or assigned by filing a  
117 notarized endorsement thereof with the department which  
118 names the transferee and the amount of tax credit  
119 transferred. The director of economic development may allow  
120 a taxpayer to transfer, sell or assign up to forty percent  
121 of the amount of the certificates of tax credit issued to  
122 and not claimed by such taxpayer pursuant to this section  
123 during any tax year commencing on or after January 1, 1996,  
124 and ending not later than December 31, 1999. Such taxpayer  
125 shall file, by December 31, 2001, an application with the  
126 department which names the transferee, the amount of tax  
127 credit desired to be transferred, and a certification that  
128 the funds received by the applicant as a result of the

129 transfer, sale or assignment of the tax credit shall be  
130 expended within three years at the state university for the  
131 sole purpose of conducting research activities agreed upon  
132 by the department, the taxpayer and the state university.  
133 Failure to expend such funds in the manner prescribed  
134 pursuant to this section shall cause the applicant to be  
135 subject to the provisions of section 620.017.] Tax credits  
136 provided under this program may be transferred, sold, or  
137 assigned by filing a notarized endorsement thereof with the  
138 department that names the transferee, the amount of tax  
139 credit transferred, and the value received for the credit,  
140 as well as any other information reasonably requested by the  
141 department. For a taxpayer with flow-through tax treatment  
142 to its members, partners, or shareholders, the tax credit  
143 shall be allowed to members, partners, or shareholders in  
144 proportion to their share of ownership on the last day of  
145 the taxpayer's tax period.

146 5. [No rule or portion of a rule promulgated under the  
147 authority of this section shall become effective unless it  
148 has been promulgated pursuant to the provisions of chapter  
149 536. All rulemaking authority delegated prior to June 27,  
150 1997, is of no force and effect and repealed; however,  
151 nothing in this section shall be interpreted to repeal or  
152 affect the validity of any rule filed or adopted prior to  
153 June 27, 1997, if such rule complied with the provisions of  
154 chapter 536. The provisions of this section and chapter 536  
155 are nonseverable and if any of the powers vested with the  
156 general assembly pursuant to chapter 536, including the  
157 ability to review, to delay the effective date, or to  
158 disapprove and annul a rule or portion of a rule, are  
159 subsequently held unconstitutional, then the purported grant  
160 of rulemaking authority and any rule so proposed and  
161 contained in the order of rulemaking shall be invalid and

162 void.] Purchases of Missouri qualified research and  
163 development equipment are hereby specifically exempted from  
164 all state and local sales and use tax including, but not  
165 limited to, sales and use tax authorized or imposed under  
166 section 32.085 and chapter 144.

167 6. The department may adopt such rules, statements of  
168 policy, procedures, forms, and guidelines as may be  
169 necessary to carry out the provisions of this section. Any  
170 rule or portion of a rule, as that term is defined in  
171 section 536.010, that is created under the authority  
172 delegated in this section shall become effective only if it  
173 complies with and is subject to all of the provisions of  
174 chapter 536 and, if applicable, section 536.028. This  
175 section and chapter 536 are nonseverable and if any of the  
176 powers vested with the general assembly pursuant to chapter  
177 536 to review, to delay the effective date, or to disapprove  
178 and annul a rule are subsequently held unconstitutional,  
179 then the grant of rulemaking authority and any rule proposed  
180 or adopted after August 28, 2021, shall be invalid and void.

181 7. (1) For tax years ending before January 1, 2005,  
182 the aggregate of all tax credits authorized pursuant to this  
183 section shall not exceed nine million seven hundred thousand  
184 dollars in any year.

185 (2) (a) For all tax years beginning on or after  
186 January 1, 2022, the aggregate of all tax credits authorized  
187 under this section shall not exceed ten million dollars in  
188 any year.

189 (b) Five million dollars of such ten million dollars  
190 shall be reserved for minority business enterprises, women's  
191 business enterprises, and small businesses. Any reserved  
192 amount not issued or awarded to a minority business  
193 enterprise, women's business enterprise, or small business  
194 by November first of the tax year may be issued to any

195 taxpayer otherwise eligible for a tax credit under this  
196 section.

197 (c) No single taxpayer shall be issued or awarded more  
198 than three hundred thousand dollars in tax credits under  
199 this section in any year.

200 (d) In the event that total eligible claims for  
201 credits received in a calendar year exceed the annual cap,  
202 each eligible claimant shall be issued credits based upon a  
203 pro-rata basis, given that all new businesses, defined as a  
204 business less than five years old, are issued full tax  
205 credits first.

206 [7. For all tax years beginning on or after January 1,  
207 2005, no tax credits shall be approved, awarded, or issued  
208 to any person or entity claiming any tax credit under this  
209 section.]

210 8. Under section 23.253 of the Missouri sunset act:

211 (1) The provisions of the program authorized under  
212 this section shall automatically sunset December thirty-  
213 first, six years after the effective date of this section;

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

218 (3) This section shall terminate on December thirty-  
219 first of the calendar year immediately following the  
220 calendar year in which the program authorized under this  
221 section is sunset.

620.2020. 1. The department shall respond to a  
2 written request, by or on behalf of a qualified company or  
3 qualified military project, for a proposed benefit award  
4 under the provisions of this program within five business  
5 days of receipt of such request. The department shall  
6 respond to a written request, by or on behalf of a qualified

7 manufacturing company, for a proposed benefit award under  
8 the provisions of this program within fifteen business days  
9 of receipt of such request. Such response shall contain  
10 either a proposal of benefits for the qualified company or  
11 qualified military project, or a written response refusing  
12 to provide such a proposal and stating the reasons for such  
13 refusal. A qualified company or qualified military project  
14 that intends to seek benefits under the program shall submit  
15 to the department a notice of intent. The department shall  
16 respond within thirty days to a notice of intent with an  
17 approval or a rejection, provided that the department may  
18 withhold approval or provide a contingent approval until it  
19 is satisfied that proper documentation of eligibility has  
20 been provided. The department shall certify or reject the  
21 qualifying company's plan outlined in their notice of intent  
22 as satisfying good faith efforts made to employ, at a  
23 minimum, commensurate with the percentage of minority  
24 populations in the state of Missouri, as reported in the  
25 previous decennial census, the following: racial minorities,  
26 contractors who are racial minorities, and contractors that,  
27 in turn, employ at a minimum racial minorities commensurate  
28 with the percentage of minority populations in the state of  
29 Missouri, as reported in the previous decennial census.  
30 Failure to respond on behalf of the department shall result  
31 in the notice of intent being deemed approved. A qualified  
32 company receiving approval for program benefits may receive  
33 additional benefits for subsequent new jobs at the same  
34 facility after the full initial project period if the  
35 applicable minimum job requirements are met. There shall be  
36 no limit on the number of project periods a qualified  
37 company may participate in the program, and a qualified  
38 company may elect to file a notice of intent to begin a new  
39 project period concurrent with an existing project period if

40 the applicable minimum job requirements are achieved, the  
41 qualified company provides the department with the required  
42 annual reporting, and the qualified company is in compliance  
43 with this program and any other state programs in which the  
44 qualified company is currently or has previously  
45 participated. However, the qualified company shall not  
46 receive any further program benefits under the original  
47 approval for any new jobs created after the date of the new  
48 notice of intent, and any jobs created before the new notice  
49 of intent shall not be included as new jobs for purposes of  
50 the benefit calculation for the new approval. When a  
51 qualified company has filed and received approval of a  
52 notice of intent and subsequently files another notice of  
53 intent, the department shall apply the definition of project  
54 facility under subdivision (24) of section 620.2005 to the  
55 new notice of intent as well as all previously approved  
56 notices of intent and shall determine the application of the  
57 definitions of new job, new payroll, project facility base  
58 employment, and project facility base payroll accordingly.

59 2. Notwithstanding any provision of law to the  
60 contrary, the benefits available to the qualified company  
61 under any other state programs for which the company is  
62 eligible and which utilize withholding tax from the new or  
63 retained jobs of the company shall first be credited to the  
64 other state program before the withholding retention level  
65 applicable under this program will begin to accrue. If any  
66 qualified company also participates in a job training  
67 program utilizing withholding tax, the company shall retain  
68 no withholding tax under this program, but the department  
69 shall issue a refundable tax credit for the full amount of  
70 benefit allowed under this program. The calendar year  
71 annual maximum amount of tax credits which may be issued to  
72 a qualifying company that also participates in a job

73 training program shall be increased by an amount equivalent  
74 to the withholding tax retained by that company under a jobs  
75 training program.

76 3. (1) A qualified company or qualified military  
77 project receiving benefits under this program shall provide  
78 an annual report of the number of jobs, along with minority  
79 jobs created or retained, and such other information as may  
80 be required by the department to document the basis for  
81 program benefits available no later than ninety days prior  
82 to the end of the qualified company's or industrial  
83 development authority's tax year immediately following the  
84 tax year for which the benefits provided under the program  
85 are attributed. In such annual report, if the average wage  
86 is below the applicable percentage of the county average  
87 wage, the qualified company or qualified military project  
88 has not maintained the employee insurance as required, if  
89 the department after a review determines the qualifying  
90 company fails to satisfy other aspects of their notice of  
91 intent, including failure to make good faith efforts to  
92 employ, at a minimum, commensurate with the percentage of  
93 minority populations in the state of Missouri, as reported  
94 in the previous decennial census, the following: racial  
95 minorities, contractors who are racial minorities, and  
96 contractors that, in turn, employ at a minimum racial  
97 minorities commensurate with the percentage of minority  
98 populations in the state of Missouri, as reported in the  
99 previous decennial census, or if the number of jobs is below  
100 the number required, the qualified company or qualified  
101 military project shall not receive tax credits or retain the  
102 withholding tax for the balance of the project period.  
103 Failure to timely file the annual report required under this  
104 section shall result in the forfeiture of tax credits  
105 attributable to the year for which the reporting was

106 required and a recapture of withholding taxes retained by  
107 the qualified company or qualified military project during  
108 such year.

109 (2) If a qualified company fails to timely file the  
110 annual report required in subdivision (1) of this  
111 subsection, the department shall communicate with an  
112 employee that is separate from the original point of contact  
113 for the department, provided such employee is designated in  
114 writing by the qualified company and preferably of an  
115 equivalent or higher supervisory role than the original  
116 point of contact, and using multiple means of communications  
117 if necessary, to inform the qualified company of the failure  
118 to timely file the annual report. If the qualified company  
119 requests an extension in writing to the department within  
120 thirty days following the deadline to file the annual  
121 report, the department shall grant one thirty-day extension  
122 beginning on the date that the request was received by the  
123 department to file the report without penalty. A failure to  
124 submit the report by the end of any extension granted by the  
125 department shall result in the forfeiture of tax credits and  
126 a recapture of withholding tax as provided in subdivision  
127 (1) of this subsection. A qualified company that had an  
128 annual report due between January 1, 2020, and September 1,  
129 2021, shall not be subject to the forfeiture of tax credits  
130 attributable to the year for which the reporting was  
131 required or to the recapture of withholding taxes retained  
132 by the qualified company or qualified military project  
133 during such year so long as the annual report is filed with  
134 the department by November 1, 2021.

135 4. The department may withhold the approval of any  
136 benefits under this program until it is satisfied that  
137 proper documentation has been provided, and shall reduce the  
138 benefits to reflect any reduction in full-time employees or

139 payroll. Upon approval by the department, the qualified  
140 company may begin the retention of the withholding taxes  
141 when it reaches the required number of jobs and the average  
142 wage meets or exceeds the applicable percentage of county  
143 average wage. Tax credits, if any, may be issued upon  
144 satisfaction by the department that the qualified company  
145 has exceeded the applicable percentage of county average  
146 wage and the required number of jobs; provided that, tax  
147 credits awarded under subsection 7 of section 620.2010 may  
148 be issued following the qualified company's acceptance of  
149 the department's proposal and pursuant to the requirements  
150 set forth in the written agreement between the department  
151 and the qualified company under subsection 4 of section  
152 620.2010.

153         5. Any qualified company or qualified military project  
154 approved for benefits under this program shall provide to  
155 the department, upon request, any and all information and  
156 records reasonably required to monitor compliance with  
157 program requirements. This program shall be considered a  
158 business recruitment tax credit under subdivision (4) of  
159 subsection 2 of section 135.800, and any qualified company  
160 or qualified military project approved for benefits under  
161 this program shall be subject to the provisions of sections  
162 135.800 to 135.830.

163         6. Any taxpayer who is awarded benefits under this  
164 program who knowingly hires individuals who are not allowed  
165 to work legally in the United States shall immediately  
166 forfeit such benefits and shall repay the state an amount  
167 equal to any state tax credits already redeemed and any  
168 withholding taxes already retained.

169         7. (1) The maximum amount of tax credits that may be  
170 authorized under this program for any fiscal year shall be  
171 limited as follows, less the amount of any tax credits

172 previously obligated for that fiscal year under any of the  
173 tax credit programs referenced in subsection 14 of this  
174 section:

175 (a) For the fiscal year beginning on July 1, 2013, but  
176 ending on or before June 30, 2014, no more than one hundred  
177 six million dollars in tax credits may be authorized;

178 (b) For the fiscal year beginning on July 1, 2014, but  
179 ending on or before June 30, 2015, no more than one hundred  
180 eleven million dollars in tax credits may be authorized;

181 (c) For fiscal years beginning on or after July 1,  
182 2015, but ending on or before June 30, 2020, no more than  
183 one hundred sixteen million dollars in tax credits may be  
184 authorized for each fiscal year; and

185 (d) For all fiscal years beginning on or after July 1,  
186 2020, no more than one hundred six million dollars in tax  
187 credits may be authorized for each fiscal year. The  
188 provisions of this paragraph shall not apply to tax credits  
189 issued to qualified companies under a notice of intent filed  
190 prior to July 1, 2020.

191 (2) For all fiscal years beginning on or after July 1,  
192 2020, in addition to the amount of tax credits that may be  
193 authorized under paragraph (d) of subdivision (1) of this  
194 subsection, an additional ten million dollars in tax credits  
195 may be authorized for each fiscal year for the purpose of  
196 the completion of infrastructure projects directly connected  
197 with the creation or retention of jobs under the provisions  
198 of sections 620.2000 to 620.2020 and an additional ten  
199 million dollars in tax credits may be authorized for each  
200 fiscal year for a qualified manufacturing company based on a  
201 manufacturing capital investment as set forth in section  
202 620.2010.

203 8. For all fiscal years beginning on or after July 1,  
204 2020, the maximum total amount of withholding tax that may

205 be authorized for retention for the creation of new jobs  
206 under the provisions of sections 620.2000 to 620.2020 by  
207 qualified companies with a project facility base employment  
208 of at least fifty shall not exceed seventy-five million  
209 dollars for each fiscal year. The provisions of this  
210 subsection shall not apply to withholding tax authorized for  
211 retention for the creation of new jobs by qualified  
212 companies with a project facility base employment of less  
213 than fifty.

214 9. For tax credits for the creation of new jobs under  
215 section 620.2010, the department shall allocate the annual  
216 tax credits based on the date of the approval, reserving  
217 such tax credits based on the department's best estimate of  
218 new jobs and new payroll of the project, and any other  
219 applicable factors in determining the amount of benefits  
220 available to the qualified company or qualified military  
221 project under this program; provided that, the department  
222 may reserve up to twenty-one and one-half percent of the  
223 maximum annual amount of tax credits that may be authorized  
224 under subsection 7 of this section for award under  
225 subsection 7 of section 620.2010. However, the annual  
226 issuance of tax credits shall be subject to annual  
227 verification of actual payroll by the department or, for  
228 qualified military projects, annual verification of average  
229 salary for the jobs directly created by the qualified  
230 military project. Any authorization of tax credits shall  
231 expire if, within two years from the date of commencement of  
232 operations, or approval if applicable, the qualified company  
233 has failed to meet the applicable minimum job requirements.  
234 The qualified company may retain authorized amounts from the  
235 withholding tax under the project once the applicable  
236 minimum job requirements have been met for the duration of  
237 the project period. No benefits shall be provided under

238 this program until the qualified company or qualified  
239 military project meets the applicable minimum new job  
240 requirements or, for benefits awarded under subsection 7 of  
241 section 620.2010, until the qualified company has satisfied  
242 the requirements set forth in the written agreement between  
243 the department and the qualified company under subsection 4  
244 of section 620.2010. In the event the qualified company or  
245 qualified military project does not meet the applicable  
246 minimum new job requirements, the qualified company or  
247 qualified military project may submit a new notice of intent  
248 or the department may provide a new approval for a new  
249 project of the qualified company or qualified military  
250 project at the project facility or other facilities.

251 10. Tax credits provided under this program may be  
252 claimed against taxes otherwise imposed by chapters 143 and  
253 148, and may not be carried forward, but shall be claimed  
254 within one year of the close of the taxable year for which  
255 they were issued. Tax credits provided under this program  
256 may be transferred, sold, or assigned by filing a notarized  
257 endorsement thereof with the department that names the  
258 transferee, the amount of tax credit transferred, and the  
259 value received for the credit, as well as any other  
260 information reasonably requested by the department. For a  
261 qualified company with flow-through tax treatment to its  
262 members, partners, or shareholders, the tax credit shall be  
263 allowed to members, partners, or shareholders in proportion  
264 to their share of ownership on the last day of the qualified  
265 company's tax period.

266 11. Prior to the issuance of tax credits or the  
267 qualified company beginning to retain withholding taxes, the  
268 department shall verify through the department of revenue  
269 and any other applicable state department that the tax  
270 credit applicant does not owe any delinquent income, sales,

271 or use tax or interest or penalties on such taxes, or any  
272 delinquent fees or assessments levied by any state  
273 department and through the department of commerce and  
274 insurance that the applicant does not owe any delinquent  
275 insurance taxes or other fees. Such delinquency shall not  
276 affect the approval, except that any tax credits issued  
277 shall be first applied to the delinquency and any amount  
278 issued shall be reduced by the applicant's tax delinquency.  
279 If the department of revenue, the department of commerce and  
280 insurance, or any other state department concludes that a  
281 taxpayer is delinquent after June fifteenth but before July  
282 first of any year and the application of tax credits to such  
283 delinquency causes a tax deficiency on behalf of the  
284 taxpayer to arise, then the taxpayer shall be granted thirty  
285 days to satisfy the deficiency in which interest, penalties,  
286 and additions to tax shall be tolled. After applying all  
287 available credits toward a tax delinquency, the  
288 administering agency shall notify the appropriate department  
289 and that department shall update the amount of outstanding  
290 delinquent tax owed by the applicant. If any credits remain  
291 after satisfying all insurance, income, sales, and use tax  
292 delinquencies, the remaining credits shall be issued to the  
293 applicant, subject to the restrictions of other provisions  
294 of law.

295 12. The director of revenue shall issue a refund to  
296 the qualified company to the extent that the amount of tax  
297 credits allowed under this program exceeds the amount of the  
298 qualified company's tax liability under chapter 143 or 148.

299 13. An employee of a qualified company shall receive  
300 full credit for the amount of tax withheld as provided in  
301 section 143.211.

302 14. Notwithstanding any provision of law to the  
303 contrary, beginning August 28, 2013, no new benefits shall

304 be authorized for any project that had not received from the  
305 department a proposal or approval for such benefits prior to  
306 August 28, 2013, under the development tax credit program  
307 created under sections 32.100 to 32.125, the rebuilding  
308 communities tax credit program created under section  
309 135.535, the enhanced enterprise zone tax credit program  
310 created under sections 135.950 to 135.973, and the Missouri  
311 quality jobs program created under sections 620.1875 to  
312 620.1890. The provisions of this subsection shall not be  
313 construed to limit or impair the ability of any  
314 administering agency to authorize or issue benefits for any  
315 project that had received an approval or a proposal from the  
316 department under any of the programs referenced in this  
317 subsection prior to August 28, 2013, or the ability of any  
318 taxpayer to redeem any such tax credits or to retain any  
319 withholding tax under an approval issued prior to that  
320 date. The provisions of this subsection shall not be  
321 construed to limit or in any way impair the ability of any  
322 governing authority to provide any local abatement or  
323 designate a new zone under the enhanced enterprise zone  
324 program created by sections 135.950 to 135.963.

325 Notwithstanding any provision of law to the contrary, no  
326 qualified company that is awarded benefits under this  
327 program shall:

328 (1) Simultaneously receive benefits under the programs  
329 referenced in this subsection at the same capital  
330 investment; or

331 (2) Receive benefits under the provisions of section  
332 620.1910 for the same jobs.

333 15. If any provision of sections 620.2000 to 620.2020  
334 or application thereof to any person or circumstance is held  
335 invalid, the invalidity shall not affect other provisions or  
336 application of these sections which can be given effect

337 without the invalid provisions or application, and to this  
338 end, the provisions of sections 620.2000 to 620.2020 are  
339 hereby declared severable.

340 16. By no later than January 1, 2014, and the first  
341 day of each calendar quarter thereafter, the department  
342 shall present a quarterly report to the general assembly  
343 detailing the benefits authorized under this program during  
344 the immediately preceding calendar quarter to the extent  
345 such information may be disclosed under state and federal  
346 law. The report shall include, at a minimum:

347 (1) A list of all approved and disapproved applicants  
348 for each tax credit;

349 (2) A list of the aggregate amount of new or retained  
350 jobs that are directly attributable to the tax credits  
351 authorized;

352 (3) A statement of the aggregate amount of new capital  
353 investment directly attributable to the tax credits  
354 authorized;

355 (4) Documentation of the estimated net state fiscal  
356 benefit for each authorized project and, to the extent  
357 available, the actual benefit realized upon completion of  
358 such project or activity; and

359 (5) The department's response time for each request  
360 for a proposed benefit award under this program.

361 17. The department may adopt such rules, statements of  
362 policy, procedures, forms, and guidelines as may be  
363 necessary to carry out the provisions of sections 620.2000  
364 to 620.2020. Any rule or portion of a rule, as that term is  
365 defined in section 536.010, that is created under the  
366 authority delegated in this section shall become effective  
367 only if it complies with and is subject to all of the  
368 provisions of chapter 536 and, if applicable, section  
369 536.028. This section and chapter 536 are nonseverable and

370 if any of the powers vested with the general assembly  
371 pursuant to chapter 536 to review, to delay the effective  
372 date, or to disapprove and annul a rule are subsequently  
373 held unconstitutional, then the grant of rulemaking  
374 authority and any rule proposed or adopted after August 28,  
375 2013, shall be invalid and void.

376 18. Under section 23.253 of the Missouri sunset act:

377 (1) The provisions of the program authorized under  
378 sections 620.2000 to 620.2020 shall be reauthorized as of  
379 August 28, 2018, and shall expire on August 28, 2030; and

380 (2) If such program is reauthorized, the program  
381 authorized under this section shall automatically sunset  
382 twelve years after the effective date of the reauthorization  
383 of sections 620.2000 to 620.2020; and

384 (3) Sections 620.2000 to 620.2020 shall terminate on  
385 September first of the calendar year immediately following  
386 the calendar year in which the program authorized under  
387 sections 620.2000 to 620.2020 is sunset.

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

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

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

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

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

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

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

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

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

42           3. The governing bodies of at least two contiguous or  
43 overlapping political subdivisions in this state may  
44 establish one or more TIME zones, which shall be political  
45 subdivisions of the state, for the purposes of completing  
46 infrastructure projects to promote the economic development  
47 of the region. Such zones may only include the area within

48 the governing bodies' jurisdiction, ownership, or control,  
49 and may include any such area. The governing bodies shall  
50 determine the boundaries for each TIME zone, and more than  
51 one TIME zone may exist within the governing bodies'  
52 jurisdiction or under the governing bodies' ownership or  
53 control, and may be expanded or contracted by resolution of  
54 the zone board.

55 4. (1) To establish a TIME zone, the governing bodies  
56 of at least two political subdivisions shall each propose an  
57 ordinance or resolution creating such zone. Such ordinance  
58 or resolution shall set forth the names of the political  
59 subdivisions which will form the TIME zone, the general  
60 nature of the proposed improvements, the estimated cost of  
61 such improvements, the boundaries of the proposed TIME zone,  
62 and the estimated number of new jobs to be created in the  
63 TIME zone. Prior to approving such ordinance or resolution,  
64 each governing body shall hold a public hearing to consider  
65 the creation of the TIME zone and the proposed improvements  
66 therein. The governing bodies shall hear and pass upon all  
67 objections to the TIME zone and the proposed improvements,  
68 if any, and may amend the proposed improvements, and the  
69 plans and specifications therefor.

70 (2) After the passage or adoption of the ordinance or  
71 resolution creating the TIME Zone, governance of the TIME  
72 zone shall be by the zone board, which shall consist of  
73 seven members selected from the political subdivisions  
74 creating the TIME zone. Members of a zone board shall  
75 receive no salary or other compensation for their services  
76 as members, but shall receive their necessary traveling and  
77 other expenses incurred while actually engaged in the  
78 discharge of their official duties. The zone board may  
79 expand or contract such TIME zone through an ordinance or

80 resolution following a public hearing conducted to consider  
81 such expansion or contraction.

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

85 6. (1) Prior to retaining any state withholding tax  
86 pursuant to subsection 9 of this section, a zone board shall  
87 enter into an agreement with the department. Such agreement  
88 shall include, but shall not be limited to:

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

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

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

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

94 (e) The estimated amount of withholding tax to be  
95 retained pursuant to subsection 9 of this section over the  
96 period of the agreement; and

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

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

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

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

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

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

123 7. (1) The term of the agreement entered into  
124 pursuant to subsection 6 of this section shall not exceed  
125 ten years. A zone board may apply to the department for  
126 approval to renew any agreement. Such application shall be  
127 made on forms provided by the department. In determining  
128 whether to approve the renewal of an agreement, the  
129 department shall consider:

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

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

135 (c) Any other factor the department requires.

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

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

147           8. If a qualified company is retaining withholding tax  
148 pursuant to sections 620.2000 to 620.2020 for new jobs, as  
149 such terms are defined in section 620.2005, that also  
150 qualify for the retention of withholding tax pursuant to  
151 this section, the department shall not authorize an  
152 agreement pursuant to this section that results in more than  
153 fifty percent of the withholding tax for such new jobs being  
154 retained pursuant to this section and sections 620.2000 to  
155 620.2020.

156           9. Upon the completion of an agreement pursuant to  
157 subsection 6 of this section, twenty-five percent of the  
158 state tax withholdings imposed by sections 143.191 to  
159 143.265 on new jobs within a TIME zone after development or  
160 redevelopment has commenced shall not be remitted to the  
161 general revenue fund of the state of Missouri. Such moneys  
162 shall be deposited into the TIME zone fund established  
163 pursuant to subsection 10 of this section for the purpose of  
164 continuing to expand, develop, and redevelop TIME zones  
165 identified by the zone board, and may be used for  
166 managerial, engineering, legal, research, promotion,  
167 planning, and any other expenses.

168           10. There is hereby created in the state treasury the  
169 "TIME Zone Fund", which shall consist of money collected  
170 under this section. The state treasurer shall be custodian  
171 of the fund and may approve disbursements from the fund in  
172 accordance with sections 30.170 and 30.180 to the zone  
173 boards of the TIME zones from which the funds were  
174 collected, less the pro-rata portion appropriated by the  
175 general assembly to be used solely for the administration of  
176 this section, which shall not exceed ten percent of the

177 total amount collected within the TIME zones of a zone  
178 board. Notwithstanding the provisions of section 33.080 to  
179 the contrary, any moneys remaining in the fund at the end of  
180 the biennium shall not revert to the credit of the general  
181 revenue fund. The state treasurer shall invest moneys in  
182 the fund in the same manner as other funds are invested.  
183 Any interest and moneys earned on such investments shall be  
184 credited to the fund.

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

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

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

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

199 (3) The average wage of the new jobs created within  
200 the TIME zones governed by the zone board;

201 (4) The improvements utilizing TIME zone funding;

202 (5) The amount of TIME zone funding utilized for each  
203 improvement and the total amount of TIME zone funds  
204 expended; and

205 (6) The amount of withholding tax retained pursuant to  
206 subsection 9 of this section from new jobs created within  
207 the TIME zones governed by the zone board.

208 13. No political subdivision shall establish a TIME  
209 zone with boundaries that overlap the boundaries of an

210 advanced industrial manufacturing zone established pursuant  
211 to section 68.075.

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

215 15. The department may promulgate rules to implement  
216 the provisions of this section. Any rule or portion of a  
217 rule, as that term is defined in section 536.010, that is  
218 created under the authority delegated in this section shall  
219 become effective only if it complies with and is subject to  
220 all of the provisions of chapter 536 and, if applicable,  
221 section 536.028. This section and chapter 536 are  
222 nonseverable and if any of the powers vested with the  
223 general assembly pursuant to chapter 536 to review, to delay  
224 the effective date, or to disapprove and annul a rule are  
225 subsequently held unconstitutional, then the grant of  
226 rulemaking authority and any rule proposed or adopted after  
227 August 28, 2021, shall be invalid and void.

228 16. The provisions of section 23.253 notwithstanding,  
229 no TIME zone may be established after August 28, 2024. Any  
230 TIME zone created prior to such date shall continue to exist  
231 and be coterminous with the retirement of any debts incurred  
232 for improvements made within the TIME zone. No debts may be  
233 incurred or reauthorized using TIME zone revenue after  
234 August 28, 2024.

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

3 (1) "Engaging in the business of providing health  
4 benefit services", accepting payment for health benefit  
5 services;

6 (2) "Intermediate care facility for the intellectually  
7 disabled", a private or department of mental health facility  
8 which admits persons who are intellectually disabled or

9 developmentally disabled for residential habilitation and  
10 other services pursuant to chapter 630. Such term shall  
11 include habilitation centers and private or public  
12 intermediate care facilities for the intellectually disabled  
13 that have been certified to meet the conditions of  
14 participation under 42 CFR, Section 483, Subpart I;

15 (3) "Net operating revenues from providing services of  
16 intermediate care facilities for the intellectually  
17 disabled" shall include, without limitation, all moneys  
18 received on account of such services pursuant to rates of  
19 reimbursement established and paid by the department of  
20 social services, but shall not include charitable  
21 contributions, grants, donations, bequests and income from  
22 nonservice related fund-raising activities and government  
23 deficit financing, contractual allowance, discounts or bad  
24 debt;

25 (4) "Services of intermediate care facilities for the  
26 intellectually disabled" has the same meaning as the term  
27 services of intermediate care facilities for the mentally  
28 retarded, as used in Title 42 United States Code, Section  
29 1396b(w) (7) (A) (iv), as amended, and as such qualifies as a  
30 class of health care services recognized in federal Public  
31 Law 102-234, the Medicaid Voluntary Contribution and  
32 Provider-Specific Tax Amendments of 1991.

33 2. Beginning July 1, 2008, each provider of services  
34 of intermediate care facilities for the intellectually  
35 disabled shall, in addition to all other fees and taxes now  
36 required or paid, pay assessments on their net operating  
37 revenues for the privilege of engaging in the business of  
38 providing services of the intermediate care facilities for  
39 the intellectually disabled or developmentally disabled in  
40 this state.

41           3. Each facility's assessment shall be based on a  
42 formula set forth in rules and regulations promulgated by  
43 the department of mental health.

44           4. For purposes of determining rates of payment under  
45 the medical assistance program for providers of services of  
46 intermediate care facilities for the intellectually  
47 disabled, the assessment imposed pursuant to this section on  
48 net operating revenues shall be a reimbursable cost to be  
49 reflected as timely as practicable in rates of payment  
50 applicable within the assessment period, contingent, for  
51 payments by governmental agencies, on all federal approvals  
52 necessary by federal law and regulation for federal  
53 financial participation in payments made for beneficiaries  
54 eligible for medical assistance under Title XIX of the  
55 federal Social Security Act, 42 U.S.C. Section 1396, et  
56 seq., as amended.

57           5. Assessments shall be submitted by or on behalf of  
58 each provider of services of intermediate care facilities  
59 for the intellectually disabled on a monthly basis to the  
60 director of the department of mental health or his or her  
61 designee and shall be made payable to the director of the  
62 department of revenue.

63           6. In the alternative, a provider may direct that the  
64 director of the department of social services offset, from  
65 the amount of any payment to be made by the state to the  
66 provider, the amount of the assessment payment owed for any  
67 month.

68           7. Assessment payments shall be deposited in the state  
69 treasury to the credit of the "Intermediate Care Facility  
70 Intellectually Disabled Reimbursement Allowance Fund", which  
71 is hereby created in the state treasury. All investment  
72 earnings of this fund shall be credited to the fund.  
73 Notwithstanding the provisions of section 33.080 to the

74 contrary, any unexpended balance in the intermediate care  
75 facility intellectually disabled reimbursement allowance  
76 fund at the end of the biennium shall not revert to the  
77 general revenue fund but shall accumulate from year to  
78 year. The state treasurer shall maintain records that show  
79 the amount of money in the fund at any time and the amount  
80 of any investment earnings on that amount.

81 8. Each provider of services of intermediate care  
82 facilities for the intellectually disabled shall keep such  
83 records as may be necessary to determine the amount of the  
84 assessment for which it is liable under this section. On or  
85 before the forty-fifth day after the end of each month  
86 commencing July 1, 2008, each provider of services of  
87 intermediate care facilities for the intellectually disabled  
88 shall submit to the department of social services a report  
89 on a cash basis that reflects such information as is  
90 necessary to determine the amount of the assessment payable  
91 for that month.

92 9. Every provider of services of intermediate care  
93 facilities for the intellectually disabled shall submit a  
94 certified annual report of net operating revenues from the  
95 furnishing of services of intermediate care facilities for  
96 the intellectually disabled. The reports shall be in such  
97 form as may be prescribed by rule by the director of the  
98 department of mental health. Final payments of the  
99 assessment for each year shall be due for all providers of  
100 services of intermediate care facilities for the  
101 intellectually disabled upon the due date for submission of  
102 the certified annual report.

103 10. The director of the department of mental health  
104 shall prescribe by rule the form and content of any document  
105 required to be filed pursuant to the provisions of this  
106 section.

107           11. Upon receipt of notification from the director of  
108 the department of mental health of a provider's delinquency  
109 in paying assessments required under this section, the  
110 director of the department of social services shall  
111 withhold, and shall remit to the director of the department  
112 of revenue, an assessment amount estimated by the director  
113 of the department of mental health from any payment to be  
114 made by the state to the provider.

115           12. In the event a provider objects to the estimate  
116 described in subsection 11 of this section, or any other  
117 decision of the department of mental health related to this  
118 section, the provider of services may request a hearing. If  
119 a hearing is requested, the director of the department of  
120 mental health shall provide the provider of services an  
121 opportunity to be heard and to present evidence bearing on  
122 the amount due for an assessment or other issue related to  
123 this section within thirty days after collection of an  
124 amount due or receipt of a request for a hearing, whichever  
125 is later. The director shall issue a final decision within  
126 forty-five days of the completion of the hearing. After  
127 reconsideration of the assessment determination and a final  
128 decision by the director of the department of mental health,  
129 an intermediate care facility for the intellectually  
130 disabled provider's appeal of the director's final decision  
131 shall be to the administrative hearing commission in  
132 accordance with sections 208.156 and 621.055.

133           13. Notwithstanding any other provision of law to the  
134 contrary, appeals regarding this assessment shall be to the  
135 circuit court of Cole County or the circuit court in the  
136 county in which the facility is located. The circuit court  
137 shall hear the matter as the court of original jurisdiction.

138           14. Nothing in this section shall be deemed to affect  
139 or in any way limit the tax-exempt or nonprofit status of

140 any intermediate care facility for the intellectually  
141 disabled granted by state law.

142 15. The director of the department of mental health  
143 shall promulgate rules and regulations to implement this  
144 section. Any rule or portion of a rule, as that term is  
145 defined in section 536.010, that is created under the  
146 authority delegated in this section shall become effective  
147 only if it complies with and is subject to all of the  
148 provisions of chapter 536 and, if applicable, section  
149 536.028. This section and chapter 536 are nonseverable and  
150 if any of the powers vested with the general assembly  
151 pursuant to chapter 536 to review, to delay the effective  
152 date, or to disapprove and annul a rule are subsequently  
153 held unconstitutional, then the grant of rulemaking  
154 authority and any rule proposed or adopted after August 28,  
155 2008, shall be invalid and void.

156 16. The provisions of this section shall expire on  
157 September 30, ~~[2021]~~ 2022.

Section B. Because of the importance of economic  
2 development to the state of Missouri, the repeal and  
3 reenactment of sections 143.121, 143.171, and 620.2020 of  
4 this act is deemed necessary for the immediate preservation  
5 of the public health, welfare, peace, and safety, and is  
6 hereby declared to be an emergency act within the meaning of  
7 the constitution, and the repeal and reenactment of sections  
8 143.121, 143.171, and 620.2020 of this act shall be in full  
9 force and effect upon its passage and approval.

Section C. If any provision of section A of this act  
2 or the application thereof to anyone or to any circumstance  
3 is held invalid, the remainder of those sections and the  
4 application of such provisions to others or other  
5 circumstances shall not be affected thereby.

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Paul Wieland

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Jim Murphy