

SENATE SUBSTITUTE  
FOR  
HOUSE BILL NO. 2400  
AN ACT

To repeal sections 285.730 and 620.2020, RSMo, and to enact in lieu thereof two new sections relating to business entities.

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

Section A. Sections 285.730 and 620.2020, RSMo, are  
2 repealed and two new sections enacted in lieu thereof, to be  
3 known as sections 285.730 and 620.2020, to read as follows:

285.730. 1. Except as specifically provided in  
2 sections 285.700 to 285.750 or in the professional employer  
3 agreement, in each coemployment relationship:

4 (1) The client shall be entitled to exercise all  
5 rights, and shall be obligated to perform all duties and  
6 responsibilities otherwise applicable to an employer in an  
7 employment relationship;

8 (2) The PEO shall be entitled to exercise only those  
9 rights and obligated to perform only those duties and  
10 responsibilities specifically required under sections  
11 285.700 to 285.750 or set forth in the professional employer  
12 agreement. The rights, duties, and obligations of the PEO  
13 as coemployer with respect to any covered employee shall be  
14 limited to those arising pursuant to the professional  
15 employer agreement and sections 285.700 to 285.750 during  
16 the term of coemployment by the PEO of such covered  
17 employee; and

18 (3) Unless otherwise expressly agreed by the PEO and  
19 the client in a professional employer agreement, the client  
20 retains the exclusive right to direct and control the  
21 covered employees as is necessary to conduct the client's

22 business, to discharge any of the client's fiduciary  
23 responsibilities, or to comply with any licensure  
24 requirements applicable to the client or to the covered  
25 employees.

26 2. Except as specifically provided under sections  
27 285.700 to 285.750, the coemployment relationship between  
28 the client and the PEO and between each coemployer and each  
29 covered employee shall be governed by the professional  
30 employer agreement. Each professional employer agreement  
31 shall include the following:

32 (1) The allocation of rights, duties, and obligations  
33 as described in subsection 1 of this section;

34 (2) A requirement that the PEO shall have  
35 responsibility to:

36 (a) Pay wages to covered employees;

37 (b) Withhold, collect, report, and remit payroll-  
38 related and unemployment taxes; and

39 (c) To the extent the PEO has assumed responsibility  
40 in the professional employer agreement, to make payments for  
41 employee benefits for covered employees.

42 As used in this section, the term "wages" does not include  
43 any obligation between a client and a covered employee for  
44 payments beyond or in addition to the covered employee's  
45 salary, draw, or regular rate of pay, such as bonuses,  
46 commissions, severance pay, deferred compensation, profit  
47 sharing, vacation, sick, or other paid-time off pay, unless  
48 the PEO has expressly agreed to assume liability for such  
49 payments in the professional employer agreement; and

50 (3) A requirement that the PEO shall have a right to  
51 hire, discipline, and terminate a covered employee as may be  
52 necessary to fulfill the PEO's responsibilities under  
53 sections 285.700 to 285.750 and the professional employer

54 agreement. The client shall have a right to hire,  
55 discipline, and terminate a covered employee.

56 3. With respect to each professional employer  
57 agreement entered into by a PEO, such PEO shall provide  
58 written notice to each covered employee affected by such  
59 agreement of the general nature of the coemployment  
60 relationship between and among the PEO, the client, and such  
61 covered employee.

62 4. Except to the extent otherwise expressly provided  
63 by the applicable professional employer agreement:

64 (1) A client shall be solely responsible for the  
65 quality, adequacy, or safety of the goods or services  
66 produced or sold in the client's business;

67 (2) A client shall be solely responsible for  
68 directing, supervising, training, and controlling the work  
69 of the covered employees with respect to the business  
70 activities of the client and solely responsible for the  
71 acts, errors, or omissions of the covered employees with  
72 regard to such activities;

73 (3) A client shall not be liable for the acts, errors,  
74 or omissions of a PEO or of any covered employee of the  
75 client and a PEO if such covered employee is acting under  
76 the express direction and control of the PEO;

77 (4) A PEO shall not be liable for the acts, errors, or  
78 omissions of a client or of any covered employee of the  
79 client if such covered employee is acting under the express  
80 direction and control of the client;

81 (5) Nothing in this subsection shall serve to limit  
82 any contractual liability or obligation specifically  
83 provided in the written professional employer agreement; and

84 (6) A covered employee is not, solely as the result of  
85 being a covered employee of a PEO, an employee of the PEO  
86 for purposes of general liability insurance, fidelity bonds,

87 surety bonds, employer's liability that is not covered by  
88 workers' compensation, or liquor liability insurance carried  
89 by the PEO unless the covered employees are included by  
90 specific reference in the professional employer agreement  
91 and applicable prearranged employment contract, insurance  
92 contract, or bond.

93 5. A PEO under sections 285.700 to 285.750 is not  
94 engaged in the sale of insurance or in acting as a third-  
95 party administrator by offering, marketing, selling,  
96 administering, or providing professional employer services  
97 that include services and employee benefit plans for covered  
98 employees. A client and a registered professional employer  
99 organization shall each be deemed an employer under the laws  
100 of this state for purposes of sponsoring retirement and  
101 welfare benefits plans for its covered employees. A fully  
102 insured welfare benefit plan sponsored by a registered  
103 professional employer organization for the benefit of its  
104 covered employees shall be treated for the purposes of state  
105 law as a single employer welfare benefit plan. For purposes  
106 of sponsoring welfare benefit plans for its eligible covered  
107 employees, a registered professional employer organization  
108 shall be considered the employer of all of its eligible  
109 covered employees, and all eligible covered employees of one  
110 or more clients participating in a health benefit plan  
111 sponsored by a registered professional employer organization  
112 shall be considered employees of such registered  
113 professional employer organization. The provisions of this  
114 section shall not supersede or preempt any requirements  
115 under section 375.014.

116 6. For purposes of this state or any county,  
117 municipality, or other political subdivision thereof:

118 (1) Any tax or assessment imposed upon professional  
119 employer services or any business license or other fee that

120 is based upon gross receipts shall allow a deduction from  
121 the gross income or receipts of the business derived from  
122 performing professional employer services that is equal to  
123 that portion of the fee charged to a client that represents  
124 the actual cost of wages and salaries, benefits, payroll  
125 taxes, withholding, or other assessments paid to or on  
126 behalf of a covered employee by the professional employer  
127 organization under a professional employer agreement;

128 (2) Any tax assessed or assessment or mandated  
129 expenditure on a per-capita or per-employee basis shall be  
130 assessed against the client for covered employees and  
131 against the professional employer organization for its  
132 employees who are not covered employees coemployed with a  
133 client. Benefits or monetary consideration that meet the  
134 requirements of mandates imposed on a client and that are  
135 received by covered employees through the PEO either through  
136 payroll or through benefit plans sponsored by the PEO shall  
137 be credited against the client's obligation to fulfill such  
138 mandates; and

139 (3) In the case of a tax or an assessment imposed or  
140 calculated upon the basis of total payroll, the professional  
141 employer organization shall be eligible to apply any small  
142 business allowance or exemption available to the client for  
143 the covered employees for purposes of computing the tax.

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. A qualified company or qualified military project  
77 receiving benefits under this program shall provide an  
78 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. If a  
103 statewide state of emergency exists for more than sixteen  
104 months, a qualified company or industrial development  
105 authority shall be entitled to a one-time suspension of  
106 program deadlines equal to the number of months such  
107 statewide state of emergency existed with any partial month  
108 rounded to the next whole. During such suspension, the

109 qualified company or industrial development authority shall  
110 not be entitled to retain any withholding tax as calculated  
111 under subdivision (38) of section 620.2005 nor shall it earn  
112 any awarded tax credit or receive any tax credit under the  
113 program for the suspension period. The suspension period  
114 shall run consecutively and be available to a qualified  
115 company or industrial development authority that, during the  
116 statewide state of emergency, submitted notice of intent  
117 that was approved or that was in year one or a subsequent  
118 year of benefits under a program agreement with the  
119 department. The suspension period that runs consecutively  
120 and may be available to a qualified company or industrial  
121 development authority as provided in this subsection may  
122 apply retroactively. Any qualified company or industrial  
123 development authority requesting a suspension pursuant to  
124 this subsection shall submit notice to the department on its  
125 provided form identifying the requested start and end dates  
126 of the suspension, not to exceed the maximum number of  
127 months available under this subsection. Such notice shall  
128 be submitted to the department not later than the end of the  
129 twelfth month following the termination of the state of  
130 emergency. No suspension period shall start later than the  
131 date on which the state of emergency was terminated. The  
132 department and the qualified company or the industrial  
133 development authority shall enter into a program agreement  
134 or shall amend an existing program agreement, as applicable,  
135 stating the deadlines following the suspension period and  
136 updating the applicable wage requirements. Failure to  
137 timely file the annual report required under this section  
138 **[shall]** may result in the forfeiture of tax credits  
139 attributable to the year for which the reporting was  
140 required and a recapture of withholding taxes retained by

141 the qualified company or qualified military project during  
142 such year.

143 4. The department may withhold the approval of any  
144 benefits under this program until it is satisfied that  
145 proper documentation has been provided, and shall reduce the  
146 benefits to reflect any reduction in full-time employees or  
147 payroll. Upon approval by the department, the qualified  
148 company may begin the retention of the withholding taxes  
149 when it reaches the required number of jobs and the average  
150 wage meets or exceeds the applicable percentage of county  
151 average wage. Tax credits, if any, may be issued upon  
152 satisfaction by the department that the qualified company  
153 has exceeded the applicable percentage of county average  
154 wage and the required number of jobs; provided that, tax  
155 credits awarded under subsection 7 of section 620.2010 may  
156 be issued following the qualified company's acceptance of  
157 the department's proposal and pursuant to the requirements  
158 set forth in the written agreement between the department  
159 and the qualified company under subsection 4 of section  
160 620.2010.

161 5. Any qualified company or qualified military project  
162 approved for benefits under this program shall provide to  
163 the department, upon request, any and all information and  
164 records reasonably required to monitor compliance with  
165 program requirements. This program shall be considered a  
166 business recruitment tax credit under subdivision (4) of  
167 subsection 2 of section 135.800, and any qualified company  
168 or qualified military project approved for benefits under  
169 this program shall be subject to the provisions of sections  
170 135.800 to 135.830.

171 6. Any taxpayer who is awarded benefits under this  
172 program who knowingly hires individuals who are not allowed  
173 to work legally in the United States shall immediately

174 forfeit such benefits and shall repay the state an amount  
175 equal to any state tax credits already redeemed and any  
176 withholding taxes already retained.

177 7. (1) The maximum amount of tax credits that may be  
178 authorized under this program for any fiscal year shall be  
179 limited as follows, less the amount of any tax credits  
180 previously obligated for that fiscal year under any of the  
181 tax credit programs referenced in subsection 14 of this  
182 section:

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

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

189 (c) For fiscal years beginning on or after July 1,  
190 2015, but ending on or before June 30, 2020, no more than  
191 one hundred sixteen million dollars in tax credits may be  
192 authorized for each fiscal year; and

193 (d) For all fiscal years beginning on or after July 1,  
194 2020, no more than one hundred six million dollars in tax  
195 credits may be authorized for each fiscal year. The  
196 provisions of this paragraph shall not apply to tax credits  
197 issued to qualified companies under a notice of intent filed  
198 prior to July 1, 2020.

199 (2) For all fiscal years beginning on or after July 1,  
200 2020, in addition to the amount of tax credits that may be  
201 authorized under paragraph (d) of subdivision (1) of this  
202 subsection, an additional ten million dollars in tax credits  
203 may be authorized for each fiscal year for the purpose of  
204 the completion of infrastructure projects directly connected  
205 with the creation or retention of jobs under the provisions  
206 of sections 620.2000 to 620.2020 and an additional ten

207 million dollars in tax credits may be authorized for each  
208 fiscal year for a qualified manufacturing company based on a  
209 manufacturing capital investment as set forth in section  
210 620.2010.

211 8. For all fiscal years beginning on or after July 1,  
212 2020, the maximum total amount of withholding tax that may  
213 be authorized for retention for the creation of new jobs  
214 under the provisions of sections 620.2000 to 620.2020 by  
215 qualified companies with a project facility base employment  
216 of at least fifty shall not exceed seventy-five million  
217 dollars for each fiscal year. The provisions of this  
218 subsection shall not apply to withholding tax authorized for  
219 retention for the creation of new jobs by qualified  
220 companies with a project facility base employment of less  
221 than fifty.

222 9. For tax credits for the creation of new jobs under  
223 section 620.2010, the department shall allocate the annual  
224 tax credits based on the date of the approval, reserving  
225 such tax credits based on the department's best estimate of  
226 new jobs and new payroll of the project, and any other  
227 applicable factors in determining the amount of benefits  
228 available to the qualified company or qualified military  
229 project under this program; provided that, the department  
230 may reserve up to twenty-one and one-half percent of the  
231 maximum annual amount of tax credits that may be authorized  
232 under subsection 7 of this section for award under  
233 subsection 7 of section 620.2010. However, the annual  
234 issuance of tax credits shall be subject to annual  
235 verification of actual payroll by the department or, for  
236 qualified military projects, annual verification of average  
237 salary for the jobs directly created by the qualified  
238 military project. Any authorization of tax credits shall  
239 expire if, within two years from the date of commencement of

240 operations, or approval if applicable, the qualified company  
241 has failed to meet the applicable minimum job requirements.  
242 The qualified company may retain authorized amounts from the  
243 withholding tax under the project once the applicable  
244 minimum job requirements have been met for the duration of  
245 the project period. No benefits shall be provided under  
246 this program until the qualified company or qualified  
247 military project meets the applicable minimum new job  
248 requirements or, for benefits awarded under subsection 7 of  
249 section 620.2010, until the qualified company has satisfied  
250 the requirements set forth in the written agreement between  
251 the department and the qualified company under subsection 4  
252 of section 620.2010. In the event the qualified company or  
253 qualified military project does not meet the applicable  
254 minimum new job requirements, the qualified company or  
255 qualified military project may submit a new notice of intent  
256 or the department may provide a new approval for a new  
257 project of the qualified company or qualified military  
258 project at the project facility or other facilities.

259 10. Tax credits provided under this program may be  
260 claimed against taxes otherwise imposed by chapters 143 and  
261 148, and may not be carried forward, but shall be claimed  
262 within one year of the close of the taxable year for which  
263 they were issued. Tax credits provided under this program  
264 may be transferred, sold, or assigned by filing a notarized  
265 endorsement thereof with the department that names the  
266 transferee, the amount of tax credit transferred, and the  
267 value received for the credit, as well as any other  
268 information reasonably requested by the department. For a  
269 qualified company with flow-through tax treatment to its  
270 members, partners, or shareholders, the tax credit shall be  
271 allowed to members, partners, or shareholders in proportion

272 to their share of ownership on the last day of the qualified  
273 company's tax period.

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

303 12. The director of revenue shall issue a refund to  
304 the qualified company to the extent that the amount of tax

305 credits allowed under this program exceeds the amount of the  
306 qualified company's tax liability under chapter 143 or 148.

307 13. An employee of a qualified company shall receive  
308 full credit for the amount of tax withheld as provided in  
309 section 143.211.

310 14. Notwithstanding any provision of law to the  
311 contrary, beginning August 28, 2013, no new benefits shall  
312 be authorized for any project that had not received from the  
313 department a proposal or approval for such benefits prior to  
314 August 28, 2013, under the development tax credit program  
315 created under sections 32.100 to 32.125, the rebuilding  
316 communities tax credit program created under section  
317 135.535, the enhanced enterprise zone tax credit program  
318 created under sections 135.950 to 135.973, and the Missouri  
319 quality jobs program created under sections 620.1875 to  
320 620.1890. The provisions of this subsection shall not be  
321 construed to limit or impair the ability of any  
322 administering agency to authorize or issue benefits for any  
323 project that had received an approval or a proposal from the  
324 department under any of the programs referenced in this  
325 subsection prior to August 28, 2013, or the ability of any  
326 taxpayer to redeem any such tax credits or to retain any  
327 withholding tax under an approval issued prior to that  
328 date. The provisions of this subsection shall not be  
329 construed to limit or in any way impair the ability of any  
330 governing authority to provide any local abatement or  
331 designate a new zone under the enhanced enterprise zone  
332 program created by sections 135.950 to 135.963.  
333 Notwithstanding any provision of law to the contrary, no  
334 qualified company that is awarded benefits under this  
335 program shall:

336 (1) Simultaneously receive benefits under the programs  
337 referenced in this subsection at the same capital  
338 investment; or

339 (2) Receive benefits under the provisions of section  
340 620.1910 for the same jobs.

341 15. If any provision of sections 620.2000 to 620.2020  
342 or application thereof to any person or circumstance is held  
343 invalid, the invalidity shall not affect other provisions or  
344 application of these sections which can be given effect  
345 without the invalid provisions or application, and to this  
346 end, the provisions of sections 620.2000 to 620.2020 are  
347 hereby declared severable.

348 16. By no later than January 1, 2014, and the first  
349 day of each calendar quarter thereafter, the department  
350 shall present a quarterly report to the general assembly  
351 detailing the benefits authorized under this program during  
352 the immediately preceding calendar quarter to the extent  
353 such information may be disclosed under state and federal  
354 law. The report shall include, at a minimum:

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

357 (2) A list of the aggregate amount of new or retained  
358 jobs that are directly attributable to the tax credits  
359 authorized;

360 (3) A statement of the aggregate amount of new capital  
361 investment directly attributable to the tax credits  
362 authorized;

363 (4) Documentation of the estimated net state fiscal  
364 benefit for each authorized project and, to the extent  
365 available, the actual benefit realized upon completion of  
366 such project or activity; and

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

369           17. The department may adopt such rules, statements of  
370 policy, procedures, forms, and guidelines as may be  
371 necessary to carry out the provisions of sections 620.2000  
372 to 620.2020. Any rule or portion of a rule, as that term is  
373 defined in section 536.010, that is created under the  
374 authority delegated in this section shall become effective  
375 only if it complies with and is subject to all of the  
376 provisions of chapter 536 and, if applicable, section  
377 536.028. This section and chapter 536 are nonseverable and  
378 if any of the powers vested with the general assembly  
379 pursuant to chapter 536 to review, to delay the effective  
380 date, or to disapprove and annul a rule are subsequently  
381 held unconstitutional, then the grant of rulemaking  
382 authority and any rule proposed or adopted after August 28,  
383 2013, shall be invalid and void.

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

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

388           (2) If such program is reauthorized, the program  
389 authorized under this section shall automatically sunset  
390 twelve years after the effective date of the reauthorization  
391 of sections 620.2000 to 620.2020; and

392           (3) Sections 620.2000 to 620.2020 shall terminate on  
393 September first of the calendar year immediately following  
394 the calendar year in which the program authorized under  
395 sections 620.2000 to 620.2020 is sunset.