

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE SUBSTITUTE

FOR

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FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 1720

AN ACT

To repeal sections 60.301, 60.315, 60.345, 135.305, 135.686, 137.1018, 144.030, 266.355, 301.010, 301.062, 304.180, 304.240, 348.436, 348.500, 643.050, 643.079, and 643.245, RSMo, and to enact in lieu thereof twenty-seven new sections relating to agricultural economic opportunities, with a penalty provision and 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 60.301, 60.315, 60.345, 135.305,  
2 135.686, 137.1018, 144.030, 266.355, 301.010, 301.062, 304.180,  
3 304.240, 348.436, 348.500, 643.050, 643.079, and 643.245, RSMo,  
4 are repealed and twenty-seven new sections enacted in lieu  
5 thereof, to be known as sections 9.315, 21.915, 60.301, 60.315,  
6 60.345, 135.305, 135.686, 135.755, 135.775, 135.778, 135.1610,  
7 137.1018, 144.030, 260.221, 275.357, 301.010, 301.062, 304.180,  
8 304.240, 348.436, 348.491, 348.493, 348.500, 643.050, 643.079,  
9 643.245, and 644.060, to read as follows:

2 9.315. The second full week in March is hereby designated as  
3 "Pet Breeders Week" in Missouri. Citizens of this state are  
4 encouraged to participate in appropriate events and activities in  
5 recognition of ethical and responsible pet breeders throughout our  
state for the joy they bring to pet owners.

2 21.915. 1. There is established a permanent joint committee  
3 of the general assembly to be known as the "Joint Committee on  
4 Rural Economic Development" which shall be composed of five  
5 members of the senate, appointed by the president pro tempore of  
6 the senate, and five members of the house of representatives,  
7 appointed by the speaker of the house of representatives. A  
8 majority of the members of the committee shall constitute a quorum.  
9 The members shall annually select one of the members to be the  
10 chair and one of the members to be the vice chair. The speaker of  
11 the house of representatives and the president pro tempore of the  
12 senate shall appoint the respective majority members. The  
13 minority leader of the house of representatives and the minority  
14 leader of the senate shall appoint the respective minority  
15 members. The members shall receive no additional compensation,  
16 but shall be reimbursed for actual and necessary expenses incurred  
17 by them in the performance of their duties. No major party shall  
18 be represented on the committee by more than three members from the  
19 senate nor by more than three members from the house of  
20 representatives. The committee is authorized to meet and act year  
21 round and to employ the necessary personnel within the limits of  
22 appropriations. The staff of the committee on legislative  
research, house research, and senate research shall provide

23 necessary clerical, research, fiscal, and legal services to the  
24 committee, as the committee may request.

25 2. It shall be the duty of the committee to:

26 (1) Examine any trending population declines throughout  
27 rural counties in Missouri utilizing data from the last previous  
28 decennial census of the United States, including identifying any  
29 anomalous rural areas that saw population increases;

30 (2) Identify economic opportunities for third class  
31 counties, including identifying viable industries for rural areas  
32 of the state and businesses that are relocating from other states;

33 (3) Monitor the deployment and adoption of broadband  
34 internet in rural areas of the state;

35 (4) Examine the issue of restricted access to quality health  
36 care and insurance in rural areas of the state;

37 (5) Identify the need for and development of expanded  
38 learning opportunities in rural areas, including workforce  
39 development, skilled labor training, and online training;

40 (6) Examine infrastructure issues in rural areas in the  
41 state, including opportunities to mitigate geographical isolation  
42 and a review of transportation development plans to embolden  
43 economic vitality in rural areas of the state;

44 (7) Identify key contributors and solutions to poverty and  
45 unemployment trends in rural areas of the state;

46 (8) Develop policies to maximize existing state programs,  
47 including existing economic development tax credit programs and  
48 tourism programs; and

49 (9) Identify and examine any other issues that the committee

50 determines to be affecting rural areas of the state.

51 3. The committee may compile a full report of its activities  
52 for submission to the general assembly, which shall include any  
53 recommendations which the committee may have for legislative  
54 action as well as any recommendations for administrative or  
55 procedural changes in the internal management or organization of  
56 state government agencies and departments. Copies of the report  
57 containing such recommendations shall be sent to the appropriate  
58 directors of state departments and agencies included in the  
59 report.

60 4. All state departments, commissions, and offices shall  
61 cooperate with and assist the committee in the performance of its  
62 duties and shall make available all books, records, and  
63 information requested.

60.301. Whenever the following words and terms are used in  
2 this chapter they shall have the following meaning unless the  
3 context clearly indicates that a different meaning is intended:

4 (1) "Corners of the United States public land survey", those  
5 points that determine the boundaries of the various subdivisions  
6 represented on the official plat such as the township corner, the  
7 section corner, the quarter-section corner, grant corner ~~[and]~~,  
8 meander corner, and center of section;

9 (2) "Existent corner", a corner whose position can be  
10 identified by verifying the evidence of the original monument or  
11 its accessories, or by some physical evidence described in the  
12 field notes, or located by an acceptable supplemental survey  
13 record or some physical evidence thereof, or by testimony. The

14 physical evidence of a corner may have been entirely obliterated  
15 but the corner will be considered existent if its position can be  
16 recovered through the testimony of one or more witnesses who have a  
17 dependable knowledge of the original location. A legally  
18 reestablished corner shall have the same status as an existent  
19 corner;

20 (3) "Lost corner", a corner whose position cannot be  
21 determined, beyond reasonable doubt, either from traces of the  
22 original marks or from acceptable evidence or testimony that bears  
23 upon the original position;

24 (4) "Monument", the physical object which marks the corner  
25 point determined by the surveying process. The accessories, such  
26 as bearing trees, bearing objects, reference monuments, mounds of  
27 stone and other similar objects that aid in identifying the corner  
28 position, are also considered a part of a corner monument;

29 (5) "Obliterated, decayed or destroyed corner", [~~an-existent~~  
30 ~~corner~~] a position at whose point there are no remaining traces of  
31 the original monument or its accessories, but whose location has  
32 been perpetuated by subsequent surveys, or the point may be  
33 recovered beyond reasonable doubt by the acts and testimony of  
34 local residents, competent surveyors, other qualified local  
35 authorities or witnesses, or by some acceptable record evidence. A  
36 position that depends upon the use of collateral evidence can be  
37 accepted only if duly supported, generally through proper relation  
38 to known corners, and agreement with the field notes regarding  
39 distances to natural objects, stream crossings, line trees, etc.,  
40 or unquestionable testimony;

41 (6) "Original government survey", that survey executed under  
42 the authority of the United States government as recorded on the  
43 official plats and field notes of the United States public land  
44 survey maintained by the Missouri department of agriculture;

45 (7) "Proportionate measurement", a measurement of a line  
46 that gives equal relative weight to all parts of the line. The  
47 excess or deficiency between two existent corners is so  
48 distributed that the amount of excess or deficiency given to each  
49 interval bears the same proportion to the whole difference as the  
50 record length of the interval bears to the whole record distance:

51 (a) "Single proportionate measurement", a measurement of a  
52 line applied to a new measurement made between known points on a  
53 line to determine one or more positions on that line;

54 (b) "Double proportionate measurement", a measurement  
55 applied to a new measurement made between four known corners, two  
56 each on intersecting meridional and latitudinal lines, for the  
57 purpose of relating the intersection to both. ~~【The procedure is~~  
58 ~~described as follows: first, measurements will be made between the~~  
59 ~~nearest existent corners north and south of the lost corner. A~~  
60 ~~temporary point will be determined to locate the latitude of the~~  
61 ~~lost corner on the straight line connecting the existent corners~~  
62 ~~and at the proper proportionate distance. Second, measurements~~  
63 ~~will be made between the nearest existent corners east and west of~~  
64 ~~the lost corner. A temporary point will be determined to locate~~  
65 ~~the longitude of the lost corner on the straight line connecting~~  
66 ~~the existent corners and at the proportionate distance. Third,~~  
67 ~~determine the location of the lost corner at the intersection of an~~

68 ~~east-west line through the point determining the latitude of the~~  
69 ~~lost corner with a north-south line through the point determining~~  
70 ~~the longitude of the lost corner.]~~ When the total length of the  
71 line between the nearest existing corners was not measured in the  
72 original government survey, the record distance from one existing  
73 corner to the lost corner will be used instead of the proportionate  
74 distance. This exception will apply to either or both of the east-  
75 west or north-south lines;

76 (8) "Record distance", the distance or length as shown on the  
77 original government survey. In determining record distances,  
78 consideration shall be given as to whether the distance was  
79 measured on a random or true line.

60.315. The following rules for the reestablishment of lost  
2 corners shall be applied only when it is determined that the corner  
3 is lost: (The rules utilize proportional measurement which  
4 harmonizes surveying practice with legal and equitable  
5 considerations. This plan of relocating a lost corner is always  
6 employed unless it can be shown that the corner so located is in  
7 substantial disagreement with the general scheme of the original  
8 government survey as monumented. In such cases the surveyor shall  
9 use procedures that produce results consistent with the original  
10 survey of that township.)

11 (1) Existent original corners shall not be disturbed.  
12 Consequently, discrepancies between the new and record  
13 measurements shall not in any manner affect the measurements  
14 beyond the existent corners; but the differences shall be  
15 distributed proportionately within the several intervals along the

16 line between the corners;

17 (2) Standard parallels shall be given precedence over other  
18 township exteriors, and, ordinarily, the latter shall be given  
19 precedence over subdivisional lines; section corners shall be  
20 located or reestablished before the position of lost quarter-  
21 section corners can be determined;

22 (3) Lost township corners common to four townships shall be  
23 reestablished by double proportionate measurement between the  
24 nearest existent corners on opposite sides of the lost township  
25 corner;

26 (4) Lost township corners located on standard parallels and  
27 common only to two townships shall be reestablished by single  
28 proportionate measurement between the nearest existent corners on  
29 opposite sides of the lost township corner on the standard  
30 parallel;

31 ~~(5) [Lost standard corners shall be reestablished on a  
32 standard or correction line by single proportionate measurement on  
33 the line connecting the nearest identified standard or closing  
34 corners on opposite sides of the lost corner or corners, as the  
35 case may be;~~

36 ~~(6) All lost section and quarter-section corners on the  
37 township boundary lines shall be reestablished by single  
38 proportionate measurement between the nearest existent corners on  
39 opposite sides of the lost corner according to the conditions  
40 represented upon the original government plat;~~

41 (7)] Lost corners on township exteriors, excluding corners  
42 referenced in subdivision (3) of this section, whether they are



43 standard or closing corners, shall be reestablished by single  
44 proportionate measurement on the line connecting the next nearest  
45 existent standard or closing corner on opposite sides of the lost  
46 corner;

47 (6) A lost interior corner of four sections shall be  
48 reestablished by double proportionate measurement;

49 ~~[(8) A lost closing corner shall be reestablished on the true~~  
50 ~~line that was closed upon, and at the proper proportional interval~~  
51 ~~between the nearest existent corners on opposite sides of the lost~~  
52 ~~corner;~~

53 ~~(9)]~~ (7) All lost quarter-section corners on the section  
54 boundaries within the township shall be reestablished by single  
55 proportionate measurement between the adjoining section corners,  
56 after the section corners have been identified or reestablished;  
57 and

58 ~~[(10)]~~ (8) Where a line has been terminated with a  
59 measurement in one direction only, a lost corner shall be  
60 reestablished by record bearing and distance, counting from the  
61 nearest regular corner, the latter having been duly identified or  
62 reestablished.

60.345. The quarter-section corners of sections south of the  
2 township line and east of the range line, and not established by  
3 the original government survey will be established according to  
4 the conditions represented upon the official government plat using  
5 single proportionate measurement between the ~~[adjoining]~~ section  
6 corners belonging to the same section as the quarter-section  
7 corner being established, the section corners having first been

8 identified or reestablished. The proportional position shall be  
9 offset, if necessary, in a cardinal direction to the true line  
10 defined by the nearest adjacent corners on opposite sides of the  
11 quarter-section corner to be established.

135.305. A Missouri wood energy producer shall be eligible  
2 for a tax credit on taxes otherwise due under chapter 143, except  
3 sections 143.191 to 143.261, as a production incentive to produce  
4 processed wood products in a qualified wood-producing facility  
5 using Missouri forest product residue. The tax credit to the wood  
6 energy producer shall be five dollars per ton of processed  
7 material. The credit may be claimed for a period of five years and  
8 is to be a tax credit against the tax otherwise due. No new tax  
9 credits, provided for under sections 135.300 to 135.311, shall be  
10 authorized after June 30, ~~[2020]~~ 2024. In no event shall the  
11 aggregate amount of all tax credits allowed under sections 135.300  
12 to 135.311 exceed six million dollars in any given fiscal year.  
13 There shall be no tax credits authorized under sections 135.300 to  
14 135.311 unless an appropriation is made for such tax credits.

135.686. 1. This section shall be known and may be cited as  
2 the "Meat Processing Facility Investment Tax Credit Act".

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

4 (1) "Authority", the agricultural and small business  
5 development authority established in chapter 348;

6 (2) "Meat processing facility", any commercial plant, as  
7 defined under section 265.300, at which livestock are slaughtered  
8 or at which meat or meat products are processed for sale  
9 commercially and for human consumption;

10           (3) "Meat processing modernization or expansion",  
11     constructing, improving, or acquiring buildings or facilities, or  
12     acquiring equipment for meat processing including the following,  
13     if used exclusively for meat processing and if acquired and placed  
14     in service in this state during tax years beginning on or after  
15     January 1, 2017, but ending on or before December 31, ~~2021~~ 2024:

16           (a) Building construction including livestock handling,  
17     product intake, storage, and warehouse facilities;

18           (b) Building additions;

19           (c) Upgrades to utilities including water, electric, heat,  
20     refrigeration, freezing, and waste facilities;

21           (d) Livestock intake and storage equipment;

22           (e) Processing and manufacturing equipment including cutting  
23     equipment, mixers, grinders, sausage stuffers, meat smokers,  
24     curing equipment, cooking equipment, pipes, motors, pumps, and  
25     valves;

26           (f) Packaging and handling equipment including sealing,  
27     bagging, boxing, labeling, conveying, and product movement  
28     equipment;

29           (g) Warehouse equipment including storage and curing racks;

30           (h) Waste treatment and waste management equipment including  
31     tanks, blowers, separators, dryers, digesters, and equipment that  
32     uses waste to produce energy, fuel, or industrial products;

33           (i) Computer software and hardware used for managing the  
34     claimant's meat processing operation including software and  
35     hardware related to logistics, inventory management, production  
36     plant controls, and temperature monitoring controls; and

37 (j) Construction or expansion of retail facilities or the  
38 purchase or upgrade of retail equipment for the commercial sale of  
39 meat products if the retail facility is located at the same  
40 location as the meat processing facility;

41 (4) "Tax credit", a credit against the tax otherwise due  
42 under chapter 143, excluding withholding tax imposed under  
43 sections 143.191 to 143.265, or otherwise due under chapter 147;

44 (5) "Taxpayer", any individual or entity who:

45 (a) Is subject to the tax imposed under chapter 143,  
46 excluding withholding tax imposed under sections 143.191 to  
47 143.265, or the tax imposed under chapter 147;

48 (b) In the case of an individual, is a resident of this state  
49 as verified by a 911 address or, in the absence of a 911 system, a  
50 physical address; and

51 (c) Owns a meat processing facility located in this state and  
52 employs a combined total of fewer than five hundred individuals in  
53 all meat processing facilities owned by the individual or entity in  
54 this country;

55 (6) "Used exclusively", used to the exclusion of all other  
56 uses except for use not exceeding five percent of total use.

57 3. For all tax years beginning on or after January 1, 2017,  
58 but ending on or before December 31, ~~[2021]~~ 2024, a taxpayer shall  
59 be allowed a tax credit for meat processing modernization or  
60 expansion related to the taxpayer's meat processing facility. The  
61 tax credit amount shall be equal to twenty-five percent of the  
62 amount the taxpayer paid in the tax year for meat processing  
63 modernization or expansion.

64           4. The amount of the tax credit claimed shall not exceed the  
65 amount of the taxpayer's state tax liability for the tax year for  
66 which the credit is claimed. No tax credit claimed under this  
67 section shall be refundable. The tax credit shall be claimed in  
68 the tax year in which the meat processing modernization or  
69 expansion expenses were paid, but any amount of credit that the  
70 taxpayer is prohibited by this section from claiming in a tax year  
71 may be carried forward to any of the taxpayer's four subsequent tax  
72 years. The total amount of tax credits that any taxpayer may claim  
73 shall not exceed seventy-five thousand dollars per year. If two or  
74 more persons own and operate the meat processing facility, each  
75 person may claim a credit under this section in proportion to [~~his~~  
76 ~~or her~~] such person's ownership interest; except that, the  
77 aggregate amount of the credits claimed by all persons who own and  
78 operate the meat processing facility shall not exceed seventy-five  
79 thousand dollars per year. The amount of tax credits authorized in  
80 this section [~~and section 135.679~~] in a calendar year shall not  
81 exceed two million dollars. Tax credits shall be issued on an as-  
82 received application basis until the calendar year limit is  
83 reached. Any credits not issued in any calendar year shall expire  
84 and shall not be issued in any subsequent year.

85           5. To claim the tax credit allowed under this section, the  
86 taxpayer shall submit to the authority an application for the tax  
87 credit on a form provided by the authority and any application fee  
88 imposed by the authority. The application shall be filed with the  
89 authority at the end of each calendar year in which a meat  
90 processing modernization or expansion project was completed and

91 for which a tax credit is claimed under this section. The  
92 application shall include any certified documentation, proof of  
93 meat processing modernization or expansion, and any other  
94 information required by the authority. All required information  
95 obtained by the authority shall be confidential and not disclosed  
96 except by court order, subpoena, or as otherwise provided by law.  
97 If the taxpayer and the meat processing modernization or expansion  
98 meet all criteria required by this section and approval is granted  
99 by the authority, the authority shall issue a tax credit  
100 certificate in the appropriate amount. Tax credit certificates  
101 issued under this section may be assigned, transferred, sold, or  
102 otherwise conveyed, and the new owner of the tax credit certificate  
103 shall have the same rights in the tax credit as the original  
104 taxpayer. If a tax credit certificate is assigned, transferred,  
105 sold, or otherwise conveyed, a notarized endorsement shall be  
106 filed with the authority specifying the name and address of the new  
107 owner of the tax credit certificate and the value of the tax  
108 credit.

109 6. Any information provided under this section shall be  
110 confidential information, to be shared with no one except state and  
111 federal animal health officials, except as provided in subsection  
112 5 of this section.

113 7. The authority shall promulgate rules establishing a  
114 process for verifying that a facility's modernization or expansion  
115 for which tax credits were allowed under this section has in fact  
116 expanded the facility's production within three years of the  
117 issuance of the tax credit and if not, the authority shall

118 promulgate through rulemaking a process by which the taxpayer  
119 shall repay the authority an amount equal to that of the tax credit  
120 allowed.

121 8. The authority shall, at least annually, submit a report to  
122 the Missouri general assembly reviewing the costs and benefits of  
123 the program established under this section.

124 9. The authority may promulgate rules to implement the  
125 provisions of this section. Any rule or portion of a rule, as that  
126 term is defined in section 536.010, that is created under the  
127 authority delegated in this section shall become effective only if  
128 it complies with and is subject to all of the provisions of chapter  
129 536 and, if applicable, section 536.028. This section and chapter  
130 536 are nonseverable and if any of the powers vested with the  
131 general assembly pursuant to chapter 536 to review, to delay the  
132 effective date, or to disapprove and annul a rule are subsequently  
133 held unconstitutional, then the grant of rulemaking authority and  
134 any rule proposed or adopted after August 28, 2016, shall be  
135 invalid and void.

136 10. This section shall not be subject to the Missouri sunset  
137 act, sections 23.250 to 23.298.

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

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

4 (2) "Distributor", a person, firm, or corporation doing  
5 business in this state that:

6 (a) Produces, refines, blends, compounds, or manufactures  
7 motor fuel;

8 (b) Imports motor fuel into the state; or

9 (c) Is engaged in distribution of motor fuel;

10 (3) "Higher ethanol blend", a fuel capable of being dispensed  
11 directly into motor vehicle fuel tanks for consumption that is  
12 comprised of at least fifteen percent but not more than eighty-five  
13 percent ethanol;

14 (4) "Retail dealer", a person, firm, or corporation doing  
15 business in this state that owns or operates a retail service  
16 station in this state;

17 (5) "Retail service station", a location in this state from  
18 which higher ethanol blend is sold to the general public and is  
19 dispensed directly into motor vehicle fuel tanks for consumption.

20 2. For all tax years beginning on or after January 1, 2023, a  
21 retail dealer that sells higher ethanol blend at such retail  
22 dealer's retail service station or a distributor that sells higher  
23 ethanol blend directly to the final user located in this state  
24 shall be allowed a tax credit to be taken against the retail  
25 dealer's or distributor's state income tax liability. The amount  
26 of the credit shall equal five cents per gallon of higher ethanol  
27 blend sold by the retail dealer and dispensed through metered pumps  
28 at the retail dealer's retail service station or by a distributor  
29 directly to the final user located in this state during the tax  
30 year in which the tax credit is claimed. Tax credits authorized  
31 pursuant to this section shall not be transferred, sold, or  
32 assigned. If the amount of the tax credit exceeds the taxpayer's  
33 state tax liability, the difference shall not be refundable but may  
34 be carried forward to any of the five subsequent tax years. The



35 total amount of tax credits authorized pursuant to this section for  
36 any given fiscal year shall not exceed five million dollars.

37 3. In the event the total amount of tax credits claimed under  
38 this section exceeds the amount of available tax credits, the tax  
39 credits shall be apportioned among all eligible retail dealers and  
40 distributors claiming a tax credit by April fifteenth, or as  
41 directed by section 143.851, of the fiscal year in which the tax  
42 credit is claimed.

43 4. The tax credit allowed by this section shall be claimed by  
44 such taxpayer at the time such taxpayer files a return and shall be  
45 applied against the income tax liability imposed by chapter 143,  
46 excluding the withholding tax imposed by sections 143.191 to  
47 143.265, after reduction for all other credits allowed thereon.  
48 The department may require any documentation it deems necessary to  
49 implement the provisions of this section.

50 5. The department shall promulgate rules to implement the  
51 provisions of this section. Any rule or portion of a rule, as that  
52 term is defined in section 536.010, that is created under the  
53 authority delegated in this section shall become effective only if  
54 it complies with and is subject to all of the provisions of chapter  
55 536 and, if applicable, section 536.028. This section and chapter  
56 536 are nonseverable, and if any of the powers vested with the  
57 general assembly pursuant to chapter 536 to review, to delay the  
58 effective date, or to disapprove and annul a rule are subsequently  
59 held unconstitutional, then the grant of rulemaking authority and  
60 any rule proposed or adopted after August 28, 2022, shall be  
61 invalid and void.

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

63 (1) The provisions of this section shall automatically  
64 sunset on December 31, 2024, unless reauthorized by an act of the  
65 general assembly; and

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

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

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

3 (1) "Biodiesel blend", a blend of diesel fuel and biodiesel  
4 fuel of at least five percent and not more than twenty percent for  
5 on-road and off-road diesel-fueled vehicle use;

6 (2) "Biodiesel fuel", a renewable, biodegradable, mono alkyl  
7 ester combustible liquid fuel that is derived from agricultural  
8 and other plant oils or animal fats and that meets the most recent  
9 version of the ASTM International D6751 Standard Specification for  
10 Biodiesel Fuel Blend Stock. A fuel shall be deemed to be biodiesel  
11 fuel if the fuel consists of a pure B100 or B99 ratio. Biodiesel  
12 produced from palm oil is not biodiesel fuel for the purposes of  
13 this section unless the palm oil is contained within waste oil and  
14 grease collected within the United States;

15 (3) "B99", a blend of ninety-nine percent biodiesel fuel that  
16 meets the most recent version of the ASTM International D6751  
17 Standard Specification for Biodiesel Fuel Blend Stock with a

18 minimum of one-tenth of one percent and maximum of one percent  
19 diesel fuel that meets the most recent version of the ASTM  
20 International D975 Standard Specification for Diesel Fuel;

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

22 (5) "Distributor", a person, firm, or corporation doing  
23 business in this state that:

24 (a) Produces, refines, blends, compounds, or manufactures  
25 motor fuel;

26 (b) Imports motor fuel into the state; or

27 (c) Is engaged in distribution of motor fuel;

28 (6) "Retail dealer", a person, firm, or corporation doing  
29 business in this state that owns or operates a retail service  
30 station in this state;

31 (7) "Retail service station", a location in this state from  
32 which biodiesel blend is sold to the general public and is  
33 dispensed directly into motor vehicle fuel tanks for consumption  
34 at retail.

35 2. For all tax years beginning on or after January 1, 2023, a  
36 retail dealer that sells a biodiesel blend at a retail service  
37 station or a distributor that sells a biodiesel blend directly to  
38 the final user located in this state shall be allowed a tax credit  
39 to be taken against the retail dealer or distributor's state income  
40 tax liability. The amount of the credit shall be equal to:

41 (1) Two cents per gallon of biodiesel blend of at least five  
42 percent but not more than ten percent sold by the retail dealer at  
43 a retail service station or by a distributor directly to the final  
44 user located in this state during the tax year in which the tax

45 credit is claimed; and

46 (2) Five cents per gallon of biodiesel blend in excess of ten  
47 percent but not more than twenty percent sold by the retail dealer  
48 at a retail service station or by a distributor directly to the  
49 final user located in this state during the tax year in which the  
50 tax credit is claimed.

51 3. Tax credits authorized under this section shall not be  
52 transferred, sold, or assigned. If the amount of the tax credit  
53 exceeds the taxpayer's state tax liability, the difference shall  
54 be refundable. The total amount of tax credits authorized under  
55 this section for any given fiscal year shall not exceed sixteen  
56 million dollars.

57 4. In the event the total amount of tax credits claimed under  
58 this section exceeds the amount of available tax credits, the tax  
59 credits shall be apportioned among all eligible retail dealers and  
60 distributors claiming a tax credit by April fifteenth, or as  
61 directed by section 143.851, of the fiscal year in which the tax  
62 credit is claimed.

63 5. The tax credit allowed by this section shall be claimed by  
64 such taxpayer at the time such taxpayer files a return and shall be  
65 applied against the income tax liability imposed by chapter 143,  
66 excluding the withholding tax imposed by sections 143.191 to  
67 143.265, after reduction for all other credits allowed thereon.  
68 The department may require any documentation it deems necessary to  
69 administer the provisions of this section.

70 6. Notwithstanding any other provision of law to contrary, if  
71 the tax credit cap in this section is not met, the remaining amount

72 of tax credits available to claim shall be applied to the tax  
73 credit in section 135.778 if the tax credit cap in section 135.778  
74 has been met.

75 7. Notwithstanding the provisions of section 32.057 to the  
76 contrary, the department may work with the division of weights and  
77 measures within the department of agriculture to validate that the  
78 biodiesel blend a retail dealer or distributor claims for the tax  
79 credit authorized under this section contains a sufficient  
80 percentage of biodiesel fuel.

81 8. The department shall promulgate rules to implement and  
82 administer the provisions of this section. Any rule or portion of  
83 a rule, as that term is defined in section 536.010, that is created  
84 pursuant to the authority delegated in this section shall become  
85 effective only if it complies with and is subject to all of the  
86 provisions of chapter 536 and, if applicable, section 536.028.  
87 This section and chapter 536 are nonseverable, and if any of the  
88 powers vested with the general assembly pursuant to chapter 536 to  
89 review, to delay the effective date, or to disapprove and annul a  
90 rule are subsequently held unconstitutional, then the grant of  
91 rulemaking authority and any rule proposed or adopted after August  
92 28, 2022, shall be invalid and void.

93 9. Under section 23.253 of the Missouri sunset act:

94 (1) The provisions of the new program authorized under this  
95 section shall automatically sunset on December 31, 2024, unless  
96 reauthorized by an act of the general assembly;

97 (2) If such program is reauthorized, the program authorized  
98 under this section shall automatically sunset twelve years after

99 the effective date of the reauthorization of this section; and  
100 (3) This section shall terminate on September first of the  
101 calendar year immediately following the calendar year in which the  
102 program authorized under this section is sunset. The termination  
103 of the program as described in this subsection shall not be  
104 construed to preclude any qualified taxpayer who claims any  
105 benefit under any program that is sunset under this subsection from  
106 claiming such benefit for all allowable activities related to such  
107 claim that were completed before the program was sunset or to  
108 eliminate any responsibility of the department to verify the  
109 continued eligibility of qualified individuals receiving tax  
110 credits and to enforce other requirements of law that applied  
111 before the program was sunset.

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

3 (1) "Biodiesel fuel", a renewable, biodegradable, mono alkyl  
4 ester combustible liquid fuel that is derived from agricultural  
5 and other plant oils or animal fats and that meets the most recent  
6 version of the ASTM International D6751 Standard Specification for  
7 Biodiesel Fuel Blend Stock. A fuel shall be deemed to be biodiesel  
8 fuel if the fuel consists of a pure B100 or B99 ratio. Biodiesel  
9 produced from palm oil is not biodiesel fuel for the purposes of  
10 this section unless the palm oil is contained within waste oil and  
11 grease collected within the United States;

12 (2) "B99", a blend of ninety-nine percent biodiesel fuel that  
13 meets the most recent version of the ASTM International D6751  
14 Standard Specification for Biodiesel Fuel Blend Stock with a

15 minimum of one-tenth of one percent and maximum of one percent  
16 diesel fuel that meets the most recent version of the ASTM  
17 International D975 Standard Specification for Diesel Fuel;

18 (3) "Department", the Missouri department of revenue;

19 (4) "Missouri biodiesel producer", a person, firm, or  
20 corporation doing business in this state that produces biodiesel  
21 fuel in this state, is registered with the United States  
22 Environmental Protection Agency according to the requirements of  
23 40 CFR Part 79, and has begun construction on such facility or has  
24 been selling biodiesel fuel produced at such facility on or before  
25 August 28, 2022.

26 2. For all tax years beginning on or after January 1, 2023, a  
27 Missouri biodiesel producer shall be allowed a tax credit to be  
28 taken against the producer's state income tax liability. The  
29 amount of the tax credit shall be two cents per gallon of biodiesel  
30 fuel produced by the Missouri biodiesel producer.

31 3. Tax credits authorized under this section shall not be  
32 transferred, sold, or assigned. If the amount of the tax credit  
33 exceeds the taxpayer's state tax liability, the difference shall  
34 be refundable. The total amount of tax credits authorized under  
35 this section for any given fiscal year shall not exceed four  
36 million dollars.

37 4. In the event the total amount of tax credits claimed under  
38 this section exceeds the amount of available tax credits, the tax  
39 credits shall be apportioned among all eligible Missouri biodiesel  
40 producers claiming the credit by April fifteenth, or as directed by  
41 section 143.851, of the fiscal year in which the tax credit is

42 claimed.

43 5. The tax credit authorized under this section shall be  
44 claimed by such taxpayer at the time such taxpayer files a return  
45 and shall be applied against the income tax liability imposed by  
46 chapter 143 after reduction for all other credits allowed thereon.  
47 The department may require any documentation it deems necessary to  
48 administer the provisions of this section.

49 6. Notwithstanding any other provision of law to contrary, if  
50 the tax credit cap in this section is not met, the remaining amount  
51 of tax credits available to claim shall be applied to the tax  
52 credit in section 135.775 if the tax credit cap in section 135.775  
53 has been met.

54 7. The department shall promulgate rules to implement and  
55 administer the provisions of this section. Any rule or portion of  
56 a rule, as that term is defined in section 536.010, that is created  
57 pursuant to the authority delegated in this section shall become  
58 effective only if it complies with and is subject to all of the  
59 provisions of chapter 536 and, if applicable, section 536.028.  
60 This section and chapter 536 are nonseverable, and if any of the  
61 powers vested with the general assembly pursuant to chapter 536 to  
62 review, to delay the effective date, or to disapprove and annul a  
63 rule are subsequently held unconstitutional, then the grant of  
64 rulemaking authority and any rule proposed or adopted after August  
65 28, 2022, shall be invalid and void.

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

67 (1) The provisions of the new program authorized under this  
68 section shall automatically sunset on December 31, 2024, unless



69 reauthorized by an act of the general assembly;

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

73 (3) This section shall terminate on September first of the  
74 calendar year immediately following the calendar year in which the  
75 program authorized under this section is sunset. The termination  
76 of the program as described in this subsection shall not be  
77 construed to preclude any qualified taxpayer who claims any  
78 benefit under any program that is sunset under this subsection from  
79 claiming such benefit for all allowable activities related to such  
80 claim that were completed before the program was sunset, or to  
81 eliminate any responsibility of the department to verify the  
82 continued eligibility of qualified individuals receiving tax  
83 credits and to enforce other requirements of law that applied  
84 before the program was sunset.

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

3 (1) "Eligible expenses", expenses incurred in the  
4 construction or development of establishing or improving an urban  
5 farm in an urban area. The term "eligible expenses" shall not  
6 include any expense for labor or any expense incurred to grow  
7 medical marijuana or industrial hemp;

8 (2) "Tax credit", a credit against the tax otherwise due  
9 under chapter 143, excluding withholding tax imposed under  
10 sections 143.191 to 143.265;

11 (3) "Taxpayer", any individual, partnership, or corporation

12 as described under section 143.441 or 143.471 that is subject to  
13 the tax imposed under chapter 143, excluding withholding tax  
14 imposed under sections 143.191 to 143.265, or any charitable  
15 organization that is exempt from federal income tax and whose  
16 Missouri unrelated business taxable income, if any, would be  
17 subject to the state income tax imposed under chapter 143;

18 (4) "Urban area", an urbanized area as defined by the United  
19 States Census Bureau;

20 (5) "Urban farm", an agricultural plot or facility in an  
21 urban area that produces agricultural food products used solely  
22 for distribution to the public by sale or donation. "Urban farm"  
23 shall include community-run gardens. "Urban farm" shall not  
24 include personal farms or residential lots for personal use.

25 2. For all tax years beginning on or after January 1, 2023, a  
26 taxpayer shall be allowed to claim a tax credit against the  
27 taxpayer's state tax liability in an amount equal to fifty percent  
28 of the taxpayer's eligible expenses for establishing or improving  
29 an urban farm that focuses on food production.

30 3. The amount of the tax credit claimed shall not exceed the  
31 amount of the taxpayer's state tax liability in the tax year for  
32 which the credit is claimed, and the taxpayer shall not be allowed  
33 to claim a tax credit under this section in excess of five thousand  
34 dollars for each urban farm. The total amount of tax credits that  
35 may be authorized for all taxpayers for eligible expenses incurred  
36 on any given urban farm shall not exceed twenty-five thousand  
37 dollars. Any tax credit that cannot be claimed in the tax year the  
38 contribution was made may be carried over to the next three

39 succeeding tax years until the full credit is claimed.

40 4. The total amount of tax credits that may be authorized  
41 under this section shall not exceed two hundred thousand dollars in  
42 any calendar year.

43 5. Tax credits issued under the provisions of this section  
44 shall not be transferred, sold, or assigned.

45 6. The Missouri agriculture and small business authority  
46 shall recapture the amount of tax credits issued to any taxpayer  
47 who, after receiving such tax credit, uses the urban farm for the  
48 personal benefit of the taxpayer instead of for producing  
49 agricultural food products used solely for distribution to the  
50 public by sale or donation.

51 7. The Missouri agriculture and small business development  
52 authority may promulgate rules to implement the provisions of this  
53 section. Any rule or portion of a rule, as that term is defined in  
54 section 536.010, that is created under the authority delegated in  
55 this section shall become effective only if it complies with and is  
56 subject to all of the provisions of chapter 536 and, if applicable,  
57 section 536.028. This section and chapter 536 are nonseverable,  
58 and if any of the powers vested with the general assembly pursuant  
59 to chapter 536 to review, to delay the effective date, or to  
60 disapprove and annul a rule are subsequently held  
61 unconstitutional, then the grant of rulemaking authority and any  
62 rule proposed or adopted after August 28, 2022, shall be invalid  
63 and void.

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

65 (1) The program authorized under this section shall

66 automatically sunset on December thirty-first two years after the  
67 effective date of this section unless reauthorized by an act of the  
68 general assembly;

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

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

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

137.1018. 1. The commission shall ascertain the statewide  
2 average rate of property taxes levied the preceding year, based  
3 upon the total assessed valuation of the railroad and street  
4 railway companies and the total property taxes levied upon the  
5 railroad and street railway companies. It shall determine total  
6 property taxes levied from reports prescribed by the commission  
7 from the railroad and street railway companies. Total taxes levied  
8 shall not include revenues from the surtax on subclass three real  
9 property.

10 2. The commission shall report its determination of average  
11 property tax rate for the preceding year, together with the taxable  
12 distributable assessed valuation of each freight line company for  
13 the current year to the director no later than October first of  
14 each year.

15           3. Taxes on property of such freight line companies shall be  
16 collected at the state level by the director on behalf of the  
17 counties and other local public taxing entities and shall be  
18 distributed in accordance with sections 137.1021 and 137.1024.  
19 The director shall tax such property based upon the distributable  
20 assessed valuation attributable to Missouri of each freight line  
21 company, using the average tax rate for the preceding year of the  
22 railroad and street railway companies certified by the commission.  
23 Such tax shall be due and payable on or before December thirty-  
24 first of the year levied and, if it becomes delinquent, shall be  
25 subject to a penalty equal to that specified in section 140.100.

26           4. (1) As used in this subsection, the following terms mean:

27           (a) "Eligible expenses", expenses incurred in this state to  
28 manufacture, maintain, or improve a freight line company's  
29 qualified rolling stock;

30           (b) "Qualified rolling stock", any freight, stock,  
31 refrigerator, or other railcars subject to the tax levied under  
32 this section.

33           (2) For all taxable years beginning on or after January 1,  
34 2009, a freight line company shall, subject to appropriation, be  
35 allowed a credit against the tax levied under this section for the  
36 applicable tax year. The tax credit amount shall be equal to the  
37 amount of eligible expenses incurred during the calendar year  
38 immediately preceding the tax year for which the credit under this  
39 section is claimed. The amount of the tax credit issued shall not  
40 exceed the freight line company's liability for the tax levied  
41 under this section for the tax year for which the credit is

42 claimed.

43 (3) A freight line company may apply for the credit by  
44 submitting to the commission an application in the form prescribed  
45 by the state tax commission.

46 (4) Subject to appropriation, the state shall reimburse, on  
47 an annual basis, any political subdivision of this state for any  
48 decrease in revenue due to the provisions of this subsection.

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

50 (1) The program authorized under subsection 4 of this section  
51 shall expire on August 28, [~~2020~~] 2024; and

52 (2) Subsection 4 of this section shall terminate on September  
53 1, [~~2021~~] 2025.

144.030. 1. There is hereby specifically exempted from the  
2 provisions of sections 144.010 to 144.525 and from the computation  
3 of the tax levied, assessed or payable pursuant to sections 144.010  
4 to 144.525 such retail sales as may be made in commerce between  
5 this state and any other state of the United States, or between  
6 this state and any foreign country, and any retail sale which the  
7 state of Missouri is prohibited from taxing pursuant to the  
8 Constitution or laws of the United States of America, and such  
9 retail sales of tangible personal property which the general  
10 assembly of the state of Missouri is prohibited from taxing or  
11 further taxing by the constitution of this state.

12 2. There are also specifically exempted from the provisions  
13 of the local sales tax law as defined in section 32.085, section  
14 238.235, and sections 144.010 to 144.525 and 144.600 to 144.761 and  
15 from the computation of the tax levied, assessed or payable

16 pursuant to the local sales tax law as defined in section 32.085,  
17 section 238.235, and sections 144.010 to 144.525 and 144.600 to  
18 144.745:

19 (1) Motor fuel or special fuel subject to an excise tax of  
20 this state, unless all or part of such excise tax is refunded  
21 pursuant to section 142.824; or upon the sale at retail of fuel to  
22 be consumed in manufacturing or creating gas, power, steam,  
23 electrical current or in furnishing water to be sold ultimately at  
24 retail; or feed for livestock or poultry; or grain to be converted  
25 into foodstuffs which are to be sold ultimately in processed form  
26 at retail; or seed, limestone or fertilizer which is to be used for  
27 seeding, liming or fertilizing crops which when harvested will be  
28 sold at retail or will be fed to livestock or poultry to be sold  
29 ultimately in processed form at retail; economic poisons  
30 registered pursuant to the provisions of the Missouri pesticide  
31 registration law, sections 281.220 to 281.310, which are to be used  
32 in connection with the growth or production of crops, fruit trees  
33 or orchards applied before, during, or after planting, the crop of  
34 which when harvested will be sold at retail or will be converted  
35 into foodstuffs which are to be sold ultimately in processed form  
36 at retail;

37 (2) Materials, manufactured goods, machinery and parts which  
38 when used in manufacturing, processing, compounding, mining,  
39 producing or fabricating become a component part or ingredient of  
40 the new personal property resulting from such manufacturing,  
41 processing, compounding, mining, producing or fabricating and  
42 which new personal property is intended to be sold ultimately for

43 final use or consumption; and materials, including without  
44 limitation, gases and manufactured goods, including without  
45 limitation slagging materials and firebrick, which are ultimately  
46 consumed in the manufacturing process by blending, reacting or  
47 interacting with or by becoming, in whole or in part, component  
48 parts or ingredients of steel products intended to be sold  
49 ultimately for final use or consumption;

50 (3) Materials, replacement parts and equipment purchased for  
51 use directly upon, and for the repair and maintenance or  
52 manufacture of, motor vehicles, watercraft, railroad rolling stock  
53 or aircraft engaged as common carriers of persons or property;

54 (4) Replacement machinery, equipment, and parts and the  
55 materials and supplies solely required for the installation or  
56 construction of such replacement machinery, equipment, and parts,  
57 used directly in manufacturing, mining, fabricating or producing a  
58 product which is intended to be sold ultimately for final use or  
59 consumption; and machinery and equipment, and the materials and  
60 supplies required solely for the operation, installation or  
61 construction of such machinery and equipment, purchased and used  
62 to establish new, or to replace or expand existing, material  
63 recovery processing plants in this state. For the purposes of this  
64 subdivision, a "material recovery processing plant" means a  
65 facility that has as its primary purpose the recovery of materials  
66 into a usable product or a different form which is used in  
67 producing a new product and shall include a facility or equipment  
68 which are used exclusively for the collection of recovered  
69 materials for delivery to a material recovery processing plant but



70 shall not include motor vehicles used on highways. For purposes of  
71 this section, the terms motor vehicle and highway shall have the  
72 same meaning pursuant to section 301.010. For the purposes of this  
73 subdivision, subdivision (5) of this subsection, and section  
74 144.054, as well as the definition in subdivision (9) of subsection  
75 1 of section 144.010, the term "product" includes  
76 telecommunications services and the term "manufacturing" shall  
77 include the production, or production and transmission, of  
78 telecommunications services. The preceding sentence does not make  
79 a substantive change in the law and is intended to clarify that the  
80 term "manufacturing" has included and continues to include the  
81 production and transmission of "telecommunications services", as  
82 enacted in this subdivision and subdivision (5) of this  
83 subsection, as well as the definition in subdivision (9) of  
84 subsection 1 of section 144.010. The preceding two sentences  
85 reaffirm legislative intent consistent with the interpretation of  
86 this subdivision and subdivision (5) of this subsection in  
87 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763  
88 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of*  
89 *Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and accordingly abrogates  
90 the Missouri supreme court's interpretation of those exemptions in  
91 *IBM Corporation v. Director of Revenue*, 491 S.W.3d 535 (Mo. banc  
92 2016) to the extent inconsistent with this section and  
93 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763  
94 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of*  
95 *Revenue*, 182 S.W.3d 226 (Mo. banc 2005). The construction and  
96 application of this subdivision as expressed by the Missouri

97 supreme court in *DST Systems, Inc. v. Director of Revenue*, 43  
98 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v. Director*  
99 *of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell*  
100 *Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is  
101 hereby affirmed. Material recovery is not the reuse of materials  
102 within a manufacturing process or the use of a product previously  
103 recovered. The material recovery processing plant shall qualify  
104 under the provisions of this section regardless of ownership of the  
105 material being recovered;

106 (5) Machinery and equipment, and parts and the materials and  
107 supplies solely required for the installation or construction of  
108 such machinery and equipment, purchased and used to establish new  
109 or to expand existing manufacturing, mining or fabricating plants  
110 in the state if such machinery and equipment is used directly in  
111 manufacturing, mining or fabricating a product which is intended  
112 to be sold ultimately for final use or consumption. The  
113 construction and application of this subdivision as expressed by  
114 the Missouri supreme court in *DST Systems, Inc. v. Director of*  
115 *Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co.*  
116 *v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and  
117 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226  
118 (Mo. banc 2005), is hereby affirmed;

119 (6) Tangible personal property which is used exclusively in  
120 the manufacturing, processing, modification or assembling of  
121 products sold to the United States government or to any agency of  
122 the United States government;

123 (7) Animals or poultry used for breeding or feeding purposes,

124 or captive wildlife;

125 (8) Newsprint, ink, computers, photosensitive paper and  
126 film, toner, printing plates and other machinery, equipment,  
127 replacement parts and supplies used in producing newspapers  
128 published for dissemination of news to the general public;

129 (9) The rentals of films, records or any type of sound or  
130 picture transcriptions for public commercial display;

131 (10) Pumping machinery and equipment used to propel products  
132 delivered by pipelines engaged as common carriers;

133 (11) Railroad rolling stock for use in transporting persons  
134 or property in interstate commerce and motor vehicles licensed for  
135 a gross weight of twenty-four thousand pounds or more or trailers  
136 used by common carriers, as defined in section 390.020, in the  
137 transportation of persons or property;

138 (12) Electrical energy used in the actual primary  
139 manufacture, processing, compounding, mining or producing of a  
140 product, or electrical energy used in the actual secondary  
141 processing or fabricating of the product, or a material recovery  
142 processing plant as defined in subdivision (4) of this subsection,  
143 in facilities owned or leased by the taxpayer, if the total cost of  
144 electrical energy so used exceeds ten percent of the total cost of  
145 production, either primary or secondary, exclusive of the cost of  
146 electrical energy so used or if the raw materials used in such  
147 processing contain at least twenty-five percent recovered  
148 materials as defined in section 260.200. There shall be a  
149 rebuttable presumption that the raw materials used in the primary  
150 manufacture of automobiles contain at least twenty-five percent

151 recovered materials. For purposes of this subdivision,  
152 "processing" means any mode of treatment, act or series of acts  
153 performed upon materials to transform and reduce them to a  
154 different state or thing, including treatment necessary to  
155 maintain or preserve such processing by the producer at the  
156 production facility;

157 (13) Anodes which are used or consumed in manufacturing,  
158 processing, compounding, mining, producing or fabricating and  
159 which have a useful life of less than one year;

160 (14) Machinery, equipment, appliances and devices purchased  
161 or leased and used solely for the purpose of preventing, abating or  
162 monitoring air pollution, and materials and supplies solely  
163 required for the installation, construction or reconstruction of  
164 such machinery, equipment, appliances and devices;

165 (15) Machinery, equipment, appliances and devices purchased  
166 or leased and used solely for the purpose of preventing, abating or  
167 monitoring water pollution, and materials and supplies solely  
168 required for the installation, construction or reconstruction of  
169 such machinery, equipment, appliances and devices;

170 (16) Tangible personal property purchased by a rural water  
171 district;

172 (17) All amounts paid or charged for admission or  
173 participation or other fees paid by or other charges to individuals  
174 in or for any place of amusement, entertainment or recreation,  
175 games or athletic events, including museums, fairs, zoos and  
176 planetariums, owned or operated by a municipality or other  
177 political subdivision where all the proceeds derived therefrom

178 benefit the municipality or other political subdivision and do not  
179 inure to any private person, firm, or corporation, provided,  
180 however, that a municipality or other political subdivision may  
181 enter into revenue-sharing agreements with private persons, firms,  
182 or corporations providing goods or services, including management  
183 services, in or for the place of amusement, entertainment or  
184 recreation, games or athletic events, and provided further that  
185 nothing in this subdivision shall exempt from tax any amounts  
186 retained by any private person, firm, or corporation under such  
187 revenue-sharing agreement;

188 (18) All sales of insulin, and all sales, rentals, repairs,  
189 and parts of durable medical equipment, prosthetic devices, and  
190 orthopedic devices as defined on January 1, 1980, by the federal  
191 Medicare program pursuant to Title XVIII of the Social Security Act  
192 of 1965, including the items specified in Section 1862(a)(12) of  
193 that act, and also specifically including hearing aids and hearing  
194 aid supplies and all sales of drugs which may be legally dispensed  
195 by a licensed pharmacist only upon a lawful prescription of a  
196 practitioner licensed to administer those items, including samples  
197 and materials used to manufacture samples which may be dispensed by  
198 a practitioner authorized to dispense such samples and all sales or  
199 rental of medical oxygen, home respiratory equipment and  
200 accessories including parts, and hospital beds and accessories and  
201 ambulatory aids including parts, and all sales or rental of manual  
202 and powered wheelchairs including parts, and stairway lifts,  
203 Braille writers, electronic Braille equipment and, if purchased or  
204 rented by or on behalf of a person with one or more physical or

205 mental disabilities to enable them to function more independently,  
206 all sales or rental of scooters including parts, and reading  
207 machines, electronic print enlargers and magnifiers, electronic  
208 alternative and augmentative communication devices, and items used  
209 solely to modify motor vehicles to permit the use of such motor  
210 vehicles by individuals with disabilities or sales of over-the-  
211 counter or nonprescription drugs to individuals with disabilities,  
212 and drugs required by the Food and Drug Administration to meet the  
213 over-the-counter drug product labeling requirements in 21 CFR  
214 201.66, or its successor, as prescribed by a health care  
215 practitioner licensed to prescribe;

216 (19) All sales made by or to religious and charitable  
217 organizations and institutions in their religious, charitable or  
218 educational functions and activities and all sales made by or to  
219 all elementary and secondary schools operated at public expense in  
220 their educational functions and activities;

221 (20) All sales of aircraft to common carriers for storage or  
222 for use in interstate commerce and all sales made by or to not-for-  
223 profit civic, social, service or fraternal organizations,  
224 including fraternal organizations which have been declared tax-  
225 exempt organizations pursuant to Section 501(c)(8) or (10) of the  
226 1986 Internal Revenue Code, as amended, in their civic or  
227 charitable functions and activities and all sales made to  
228 eleemosynary and penal institutions and industries of the state,  
229 and all sales made to any private not-for-profit institution of  
230 higher education not otherwise excluded pursuant to subdivision  
231 (19) of this subsection or any institution of higher education

232 supported by public funds, and all sales made to a state relief  
233 agency in the exercise of relief functions and activities;

234 (21) All ticket sales made by benevolent, scientific and  
235 educational associations which are formed to foster, encourage,  
236 and promote progress and improvement in the science of agriculture  
237 and in the raising and breeding of animals, and by nonprofit summer  
238 theater organizations if such organizations are exempt from  
239 federal tax pursuant to the provisions of the Internal Revenue Code  
240 and all admission charges and entry fees to the Missouri state fair  
241 or any fair conducted by a county agricultural and mechanical  
242 society organized and operated pursuant to sections 262.290 to  
243 262.530;

244 (22) All sales made to any private not-for-profit elementary  
245 or secondary school, all sales of feed additives, medications or  
246 vaccines administered to livestock or poultry in the production of  
247 food or fiber, all sales of pesticides used in the production of  
248 crops, livestock or poultry for food or fiber, all sales of bedding  
249 used in the production of livestock or poultry for food or fiber,  
250 all sales of propane or natural gas, electricity or diesel fuel  
251 used exclusively for drying agricultural crops, natural gas used  
252 in the primary manufacture or processing of fuel ethanol as defined  
253 in section 142.028, natural gas, propane, and electricity used by  
254 an eligible new generation cooperative or an eligible new  
255 generation processing entity as defined in section 348.432, and  
256 all sales of farm machinery and equipment, other than airplanes,  
257 motor vehicles and trailers, and any freight charges on any exempt  
258 item. As used in this subdivision, the term "feed additives" means

259 tangible personal property which, when mixed with feed for  
260 livestock or poultry, is to be used in the feeding of livestock or  
261 poultry. As used in this subdivision, the term "pesticides"  
262 includes adjuvants such as crop oils, surfactants, wetting agents  
263 and other assorted pesticide carriers used to improve or enhance  
264 the effect of a pesticide and the foam used to mark the application  
265 of pesticides and herbicides for the production of crops,  
266 livestock or poultry. As used in this subdivision, the term "farm  
267 machinery and equipment" ~~means~~ shall mean:

268 (a) New or used farm tractors and such other new or used farm  
269 machinery and equipment, including utility vehicles used for any  
270 agricultural use, and repair or replacement parts thereon and any  
271 accessories for and upgrades to such farm machinery and equipment  
272 ~~[7]~~ and rotary mowers used ~~[exclusively]~~ for any agricultural  
273 purposes ~~[7 and]~~ ;

274 (b) Supplies and lubricants used exclusively, solely, and  
275 directly for producing crops, raising and feeding livestock, fish,  
276 poultry, pheasants, chukar, quail, or for producing milk for  
277 ultimate sale at retail, including field drain tile ~~[7]~~ ; and

278 (c) One-half of each purchaser's purchase of diesel fuel  
279 therefor which is:

280 ~~[(a)]~~ a. Used exclusively for agricultural purposes;

281 ~~[(b)]~~ b. Used on land owned or leased for the purpose of  
282 producing farm products; and

283 ~~[(c)]~~ c. Used directly in producing farm products to be sold  
284 ultimately in processed form or otherwise at retail or in producing  
285 farm products to be fed to livestock or poultry to be sold



286 ultimately in processed form at retail.

287

288 For the purposes of this subdivision, "utility vehicle" shall mean  
289 any motorized vehicle manufactured and used exclusively for off-  
290 highway use which is more than fifty inches but no more than eighty  
291 inches in width, measured from outside of tire rim to outside of  
292 tire rim, with an unladen dry weight of three thousand five hundred  
293 pounds or less, traveling on four or six wheels;

294 (23) Except as otherwise provided in section 144.032, all  
295 sales of metered water service, electricity, electrical current,  
296 natural, artificial or propane gas, wood, coal or home heating oil  
297 for domestic use and in any city not within a county, all sales of  
298 metered or unmetered water service for domestic use:

299 (a) "Domestic use" means that portion of metered water  
300 service, electricity, electrical current, natural, artificial or  
301 propane gas, wood, coal or home heating oil, and in any city not  
302 within a county, metered or unmetered water service, which an  
303 individual occupant of a residential premises uses for  
304 nonbusiness, noncommercial or nonindustrial purposes. Utility  
305 service through a single or master meter for residential  
306 apartments or condominiums, including service for common areas and  
307 facilities and vacant units, shall be deemed to be for domestic  
308 use. Each seller shall establish and maintain a system whereby  
309 individual purchases are determined as exempt or nonexempt;

310 (b) Regulated utility sellers shall determine whether  
311 individual purchases are exempt or nonexempt based upon the  
312 seller's utility service rate classifications as contained in

313 tariffs on file with and approved by the Missouri public service  
314 commission. Sales and purchases made pursuant to the rate  
315 classification "residential" and sales to and purchases made by or  
316 on behalf of the occupants of residential apartments or  
317 condominiums through a single or master meter, including service  
318 for common areas and facilities and vacant units, shall be  
319 considered as sales made for domestic use and such sales shall be  
320 exempt from sales tax. Sellers shall charge sales tax upon the  
321 entire amount of purchases classified as nondomestic use. The  
322 seller's utility service rate classification and the provision of  
323 service thereunder shall be conclusive as to whether or not the  
324 utility must charge sales tax;

325 (c) Each person making domestic use purchases of services or  
326 property and who uses any portion of the services or property so  
327 purchased for a nondomestic use shall, by the fifteenth day of the  
328 fourth month following the year of purchase, and without  
329 assessment, notice or demand, file a return and pay sales tax on  
330 that portion of nondomestic purchases. Each person making  
331 nondomestic purchases of services or property and who uses any  
332 portion of the services or property so purchased for domestic use,  
333 and each person making domestic purchases on behalf of occupants of  
334 residential apartments or condominiums through a single or master  
335 meter, including service for common areas and facilities and  
336 vacant units, under a nonresidential utility service rate  
337 classification may, between the first day of the first month and  
338 the fifteenth day of the fourth month following the year of  
339 purchase, apply for credit or refund to the director of revenue and

340 the director shall give credit or make refund for taxes paid on the  
341 domestic use portion of the purchase. The person making such  
342 purchases on behalf of occupants of residential apartments or  
343 condominiums shall have standing to apply to the director of  
344 revenue for such credit or refund;

345 (24) All sales of handicraft items made by the seller or the  
346 seller's spouse if the seller or the seller's spouse is at least  
347 sixty-five years of age, and if the total gross proceeds from such  
348 sales do not constitute a majority of the annual gross income of  
349 the seller;

350 (25) Excise taxes, collected on sales at retail, imposed by  
351 Sections 4041, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of  
352 Title 26, United States Code. The director of revenue shall  
353 promulgate rules pursuant to chapter 536 to eliminate all state and  
354 local sales taxes on such excise taxes;

355 (26) Sales of fuel consumed or used in the operation of  
356 ships, barges, or waterborne vessels which are used primarily in or  
357 for the transportation of property or cargo, or the conveyance of  
358 persons for hire, on navigable rivers bordering on or located in  
359 part in this state, if such fuel is delivered by the seller to the  
360 purchaser's barge, ship, or waterborne vessel while it is afloat  
361 upon such river;

362 (27) All sales made to an interstate compact agency created  
363 pursuant to sections 70.370 to 70.441 or sections 238.010 to  
364 238.100 in the exercise of the functions and activities of such  
365 agency as provided pursuant to the compact;

366 (28) Computers, computer software and computer security

367 systems purchased for use by architectural or engineering firms  
368 headquartered in this state. For the purposes of this subdivision,  
369 "headquartered in this state" means the office for the  
370 administrative management of at least four integrated facilities  
371 operated by the taxpayer is located in the state of Missouri;

372 (29) All livestock sales when either the seller is engaged in  
373 the growing, producing or feeding of such livestock, or the seller  
374 is engaged in the business of buying and selling, bartering or  
375 leasing of such livestock;

376 (30) All sales of barges which are to be used primarily in  
377 the transportation of property or cargo on interstate waterways;

378 (31) Electrical energy or gas, whether natural, artificial  
379 or propane, water, or other utilities which are ultimately  
380 consumed in connection with the manufacturing of cellular glass  
381 products or in any material recovery processing plant as defined in  
382 subdivision (4) of this subsection;

383 (32) Notwithstanding other provisions of law to the  
384 contrary, all sales of pesticides or herbicides used in the  
385 production of crops, aquaculture, livestock or poultry;

386 (33) Tangible personal property and utilities purchased for  
387 use or consumption directly or exclusively in the research and  
388 development of agricultural/biotechnology and plant genomics  
389 products and prescription pharmaceuticals consumed by humans or  
390 animals;

391 (34) All sales of grain bins for storage of grain for resale;

392 (35) All sales of feed which are developed for and used in  
393 the feeding of pets owned by a commercial breeder when such sales

394 are made to a commercial breeder, as defined in section 273.325,  
395 and licensed pursuant to sections 273.325 to 273.357;

396 (36) All purchases by a contractor on behalf of an entity  
397 located in another state, provided that the entity is authorized to  
398 issue a certificate of exemption for purchases to a contractor  
399 under the provisions of that state's laws. For purposes of this  
400 subdivision, the term "certificate of exemption" shall mean any  
401 document evidencing that the entity is exempt from sales and use  
402 taxes on purchases pursuant to the laws of the state in which the  
403 entity is located. Any contractor making purchases on behalf of  
404 such entity shall maintain a copy of the entity's exemption  
405 certificate as evidence of the exemption. If the exemption  
406 certificate issued by the exempt entity to the contractor is later  
407 determined by the director of revenue to be invalid for any reason  
408 and the contractor has accepted the certificate in good faith,  
409 neither the contractor or the exempt entity shall be liable for the  
410 payment of any taxes, interest and penalty due as the result of use  
411 of the invalid exemption certificate. Materials shall be exempt  
412 from all state and local sales and use taxes when purchased by a  
413 contractor for the purpose of fabricating tangible personal  
414 property which is used in fulfilling a contract for the purpose of  
415 constructing, repairing or remodeling facilities for the  
416 following:

417 (a) An exempt entity located in this state, if the entity is  
418 one of those entities able to issue project exemption certificates  
419 in accordance with the provisions of section 144.062; or

420 (b) An exempt entity located outside the state if the exempt

421 entity is authorized to issue an exemption certificate to  
422 contractors in accordance with the provisions of that state's law  
423 and the applicable provisions of this section;

424 (37) All sales or other transfers of tangible personal  
425 property to a lessor who leases the property under a lease of one  
426 year or longer executed or in effect at the time of the sale or  
427 other transfer to an interstate compact agency created pursuant to  
428 sections 70.370 to 70.441 or sections 238.010 to 238.100;

429 (38) Sales of tickets to any collegiate athletic  
430 championship event that is held in a facility owned or operated by  
431 a governmental authority or commission, a quasi-governmental  
432 agency, a state university or college or by the state or any  
433 political subdivision thereof, including a municipality, and that  
434 is played on a neutral site and may reasonably be played at a site  
435 located outside the state of Missouri. For purposes of this  
436 subdivision, "neutral site" means any site that is not located on  
437 the campus of a conference member institution participating in the  
438 event;

439 (39) All purchases by a sports complex authority created  
440 under section 64.920, and all sales of utilities by such authority  
441 at the authority's cost that are consumed in connection with the  
442 operation of a sports complex leased to a professional sports team;

443 (40) All materials, replacement parts, and equipment  
444 purchased for use directly upon, and for the modification,  
445 replacement, repair, and maintenance of aircraft, aircraft power  
446 plants, and aircraft accessories;

447 (41) Sales of sporting clays, wobble, skeet, and trap targets

448 to any shooting range or similar places of business for use in the  
449 normal course of business and money received by a shooting range or  
450 similar places of business from patrons and held by a shooting  
451 range or similar place of business for redistribution to patrons at  
452 the conclusion of a shooting event;

453 (42) All sales of motor fuel, as defined in section 142.800,  
454 used in any watercraft, as defined in section 306.010;

455 (43) Any new or used aircraft sold or delivered in this state  
456 to a person who is not a resident of this state or a corporation  
457 that is not incorporated in this state, and such aircraft is not to  
458 be based in this state and shall not remain in this state more than  
459 ten business days subsequent to the last to occur of:

460 (a) The transfer of title to the aircraft to a person who is  
461 not a resident of this state or a corporation that is not  
462 incorporated in this state; or

463 (b) The date of the return to service of the aircraft in  
464 accordance with 14 CFR 91.407 for any maintenance, preventive  
465 maintenance, rebuilding, alterations, repairs, or installations  
466 that are completed contemporaneously with the transfer of title to  
467 the aircraft to a person who is not a resident of this state or a  
468 corporation that is not incorporated in this state;

469 (44) Motor vehicles registered in excess of fifty-four  
470 thousand pounds, and the trailers pulled by such motor vehicles,  
471 that are actually used in the normal course of business to haul  
472 property on the public highways of the state, and that are capable  
473 of hauling loads commensurate with the motor vehicle's registered  
474 weight; and the materials, replacement parts, and equipment

475 purchased for use directly upon, and for the repair and maintenance  
476 or manufacture of such vehicles. For purposes of this subdivision,  
477 "motor vehicle" and "public highway" shall have the meaning as  
478 ascribed in section 390.020;

479 (45) All internet access or the use of internet access  
480 regardless of whether the tax is imposed on a provider of internet  
481 access or a buyer of internet access. For purposes of this  
482 subdivision, the following terms shall mean:

483 (a) "Direct costs", costs incurred by a governmental  
484 authority solely because of an internet service provider's use of  
485 the public right-of-way. The term shall not include costs that the  
486 governmental authority would have incurred if the internet service  
487 provider did not make such use of the public right-of-way. Direct  
488 costs shall be determined in a manner consistent with generally  
489 accepted accounting principles;

490 (b) "Internet", computer and telecommunications facilities,  
491 including equipment and operating software, that comprises the  
492 interconnected worldwide network that employ the transmission  
493 control protocol or internet protocol, or any predecessor or  
494 successor protocols to that protocol, to communicate information  
495 of all kinds by wire or radio;

496 (c) "Internet access", a service that enables users to  
497 connect to the internet to access content, information, or other  
498 services without regard to whether the service is referred to as  
499 telecommunications, communications, transmission, or similar  
500 services, and without regard to whether a provider of the service  
501 is subject to regulation by the Federal Communications Commission



502 as a common carrier under 47 U.S.C. Section 201, et seq. For  
503 purposes of this subdivision, internet access also includes: the  
504 purchase, use, or sale of communications services, including  
505 telecommunications services as defined in section 144.010, to the  
506 extent the communications services are purchased, used, or sold to  
507 provide the service described in this subdivision or to otherwise  
508 enable users to access content, information, or other services  
509 offered over the internet; services that are incidental to the  
510 provision of a service described in this subdivision, when  
511 furnished to users as part of such service, including a home page,  
512 electronic mail, and instant messaging, including voice-capable  
513 and video-capable electronic mail and instant messaging, video  
514 clips, and personal electronic storage capacity; a home page  
515 electronic mail and instant messaging, including voice-capable and  
516 video-capable electronic mail and instant messaging, video clips,  
517 and personal electronic storage capacity that are provided  
518 independently or that are not packed with internet access. As used  
519 in this subdivision, internet access does not include voice,  
520 audio, and video programming or other products and services,  
521 except services described in this paragraph or this subdivision,  
522 that use internet protocol or any successor protocol and for which  
523 there is a charge, regardless of whether the charge is separately  
524 stated or aggregated with the charge for services described in this  
525 paragraph or this subdivision;

526 (d) "Tax", any charge imposed by the state or a political  
527 subdivision of the state for the purpose of generating revenues for  
528 governmental purposes and that is not a fee imposed for a specific

529 privilege, service, or benefit conferred, except as described as  
530 otherwise under this subdivision, or any obligation imposed on a  
531 seller to collect and to remit to the state or a political  
532 subdivision of the state any gross retail tax, sales tax, or use  
533 tax imposed on a buyer by such a governmental entity. The term tax  
534 shall not include any franchise fee or similar fee imposed or  
535 authorized under section 67.1830 or 67.2689; Section 622 or 653 of  
536 the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C.  
537 Section 573; or any other fee related to obligations of  
538 telecommunications carriers under the Communications Act of 1934,  
539 47 U.S.C. Section 151, et seq., except to the extent that:

540 a. The fee is not imposed for the purpose of recovering  
541 direct costs incurred by the franchising or other governmental  
542 authority from providing the specific privilege, service, or  
543 benefit conferred to the payer of the fee; or

544 b. The fee is imposed for the use of a public right-of-way  
545 based on a percentage of the service revenue, and the fee exceeds  
546 the incremental direct costs incurred by the governmental  
547 authority associated with the provision of that right-of-way to  
548 the provider of internet access service.

549  
550 Nothing in this subdivision shall be interpreted as an exemption  
551 from taxes due on goods or services that were subject to tax on  
552 January 1, 2016.

553 3. Any ruling, agreement, or contract, whether written or  
554 oral, express or implied, between a person and this state's  
555 executive branch, or any other state agency or department,

556 stating, agreeing, or ruling that such person is not required to  
557 collect sales and use tax in this state despite the presence of a  
558 warehouse, distribution center, or fulfillment center in this  
559 state that is owned or operated by the person or an affiliated  
560 person shall be null and void unless it is specifically approved by  
561 a majority vote of each of the houses of the general assembly. For  
562 purposes of this subsection, an "affiliated person" means any  
563 person that is a member of the same controlled group of  
564 corporations as defined in Section 1563(a) of the Internal Revenue  
565 Code of 1986, as amended, as the vendor or any other entity that,  
566 notwithstanding its form of organization, bears the same ownership  
567 relationship to the vendor as a corporation that is a member of the  
568 same controlled group of corporations as defined in Section 1563  
569 (a) of the Internal Revenue Code, as amended.

260.221. 1. As used in this section, the following terms

2 mean:

3 (1) "Processed recycled asphalt shingles", recycled asphalt  
4 shingles that do not contain extraneous metals, glass, rubber,  
5 nails, soil, brick, tars, paper, wood, and plastics and that have  
6 been reduced in size to produce a commercially reasonable usable  
7 product. "Processed recycled asphalt shingles" shall also be  
8 considered clean fill, as such term is defined in section 260.200;

9 (2) "Recycled asphalt shingles", manufacture waste scrap  
10 shingles and post-consumer, tear-off scrap shingles that are  
11 accumulated as products for commercial purposes related to  
12 recycling or reuse as processed recycled asphalt shingles.

13 2. Processed recycled asphalt shingles may be used for fill,

14 reclamation, and other beneficial purposes without a permit under  
15 sections 260.200 to 260.345 if such processed recycled asphalt  
16 shingles are inspected for toxic and hazardous substances in  
17 accordance with requirements established by the department of  
18 natural resources, provided that processed recycled asphalt  
19 shingles shall not be used for such purposes within five hundred  
20 feet of any lake, river, sink hole, perennial stream, or ephemeral  
21 stream, and shall not be used for such purposes below surface level  
22 and closer than fifty feet above the water table.

23 3. This section shall not be construed to authorize the  
24 abandonment, accumulation, placement, or storage of recycled  
25 asphalt shingles or processed recycled asphalt shingles on any  
26 real property without the consent of the real property owner.

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

3 (1) "Commodity merchandising council" or "council", the same  
4 definition as in section 275.300 and for soybeans shall be, as  
5 provided under the federal act, the qualified state soybean board  
6 known as the Missouri Soybean Merchandising Council;

7 (2) "Federal act", the Soybean Promotion, Research, and  
8 Consumer Information Act (7 U.S.C. Section 6301 et seq.), as  
9 amended;

10 (3) "Handler", the same definition as in section 275.300 and  
11 for soybeans includes, but is not limited to, a commodity credit  
12 corporation for situations in which soybeans are pledged as  
13 collateral for a loan issued under any Commodity Credit  
14 Corporation price support loan program and the soybeans are

15 forfeited by the producer in lieu of loan repayment;

16 (4) "Net market price":

17 (a) Except as provided in paragraph (b) of this subdivision,  
18 the sales price or other value received by a producer for any  
19 soybeans after adjustments for any premium or discount based on  
20 grading or quality factors, as determined by the Secretary of  
21 Agriculture of the United States, the director, or both; or

22 (b) For soybeans pledged as collateral for a loan issued  
23 under any Commodity Credit Corporation price support loan program  
24 and, when the soybeans are forfeited by the producer in lieu of  
25 loan repayment, the principal amount of the loan;

26 (5) "Processor", the same definition as in section 275.300  
27 and for soybeans includes, but is not limited to, a producer  
28 marketing processed soybeans or soybean products of such  
29 producer's own production.

30 2. As long as an assessment made under the federal act is  
31 equal to one-half of one percent of the net market price of  
32 soybeans grown within this state, the assessment imposed and  
33 levied under section 275.350 shall be one-half of such national  
34 assessment. The state assessment shall not be in addition to the  
35 national assessment but shall correspond to the state credit or  
36 portion of the total assessment paid to the council.

37 3. If the assessment under the federal act is reduced to less  
38 than one-half of one percent or ceases to be effective, the state  
39 assessment imposed and levied under this section shall, for as long  
40 as such assessment is reduced or no such assessment is made, be  
41 equal to one-half of one percent of the net market price of

42 soybeans grown within this state less any assessment paid to the  
43 United Soybean Board under the federal act.

44 4. The total of such state assessment and federal assessment  
45 shall be:

46 (1) Collected from a producer by the handler or processor  
47 first acquiring such producer's soybeans and be remitted to the  
48 council; or

49 (2) Remitted by a producer marketing processed soybeans or  
50 soybean products of that producer-processor's own soybeans to the  
51 council.

52 5. State fees collected under this section shall be subject  
53 to the refund provision provided under section 275.360.

54 6. No provision of this section shall be construed as a  
55 change to the amount of any fee collected under section 275.350 or  
56 a major change for purposes of section 275.330.

301.010. As used in this chapter and sections 304.010 to  
2 304.040, 304.120 to 304.260, and sections 307.010 to 307.175, the  
3 following terms mean:

4 (1) "All-terrain vehicle", any motorized vehicle  
5 manufactured and used exclusively for off-highway use, with an  
6 unladen dry weight of one thousand five hundred pounds or less,  
7 traveling on three, four or more nonhighway tires, with either:

8 (a) A seat designed to be straddled by the operator, and  
9 handlebars for steering control, but excluding an electric  
10 bicycle; or

11 (b) A width of fifty inches or less, measured from outside of  
12 tire rim to outside of tire rim, regardless of seating or steering

13 arrangement;

14 (2) "Autocycle", a three-wheeled motor vehicle which the  
15 drivers and passengers ride in a partially or completely enclosed  
16 nonstraddle seating area, that is designed to be controlled with a  
17 steering wheel and pedals, and that has met applicable Department  
18 of Transportation National Highway Traffic Safety Administration  
19 requirements or federal motorcycle safety standards;

20 (3) "Automobile transporter", any vehicle combination  
21 capable of carrying cargo on the power unit and designed and used  
22 for the transport of assembled motor vehicles, including truck  
23 camper units;

24 (4) "Axle load", the total load transmitted to the road by  
25 all wheels whose centers are included between two parallel  
26 transverse vertical planes forty inches apart, extending across  
27 the full width of the vehicle;

28 (5) "Backhaul", the return trip of a vehicle transporting  
29 cargo or general freight, especially when carrying goods back over  
30 all or part of the same route;

31 (6) "Boat transporter", any vehicle combination capable of  
32 carrying cargo on the power unit and designed and used specifically  
33 to transport assembled boats and boat hulls. Boats may be  
34 partially disassembled to facilitate transporting;

35 (7) "Body shop", a business that repairs physical damage on  
36 motor vehicles that are not owned by the shop or its officers or  
37 employees by mending, straightening, replacing body parts, or  
38 painting;

39 (8) "Bus", a motor vehicle primarily for the transportation

40 of a driver and eight or more passengers but not including shuttle  
41 buses;

42 (9) "Commercial motor vehicle", a motor vehicle designed or  
43 regularly used for carrying freight and merchandise, or more than  
44 eight passengers but not including vanpools or shuttle buses;

45 (10) "Cotton trailer", a trailer designed and used  
46 exclusively for transporting cotton at speeds less than forty  
47 miles per hour from field to field or from field to market and  
48 return;

49 (11) "Dealer", any person, firm, corporation, association,  
50 agent or subagent engaged in the sale or exchange of new, used or  
51 reconstructed motor vehicles or trailers;

52 (12) "Director" or "director of revenue", the director of the  
53 department of revenue;

54 (13) "Driveaway operation":

55 (a) The movement of a motor vehicle or trailer by any person  
56 or motor carrier other than a dealer over any public highway, under  
57 its own power singly, or in a fixed combination of two or more  
58 vehicles, for the purpose of delivery for sale or for delivery  
59 either before or after sale;

60 (b) The movement of any vehicle or vehicles, not owned by the  
61 transporter, constituting the commodity being transported, by a  
62 person engaged in the business of furnishing drivers and operators  
63 for the purpose of transporting vehicles in transit from one place  
64 to another by the driveaway or towaway methods; or

65 (c) The movement of a motor vehicle by any person who is  
66 lawfully engaged in the business of transporting or delivering



67 vehicles that are not the person's own and vehicles of a type  
68 otherwise required to be registered, by the driveaway or towaway  
69 methods, from a point of manufacture, assembly or distribution or  
70 from the owner of the vehicles to a dealer or sales agent of a  
71 manufacturer or to any consignee designated by the shipper or  
72 consignor;

73 (14) "Dromedary", a box, deck, or plate mounted behind the  
74 cab and forward of the fifth wheel on the frame of the power unit of  
75 a truck tractor-semitrailer combination. A truck tractor equipped  
76 with a dromedary may carry part of a load when operating  
77 independently or in a combination with a semitrailer;

78 (15) "Electric bicycle", a bicycle equipped with fully  
79 operable pedals, a saddle or seat for the rider, and an electric  
80 motor of less than 750 watts that meets the requirements of one of  
81 the following three classes:

82 (a) "Class 1 electric bicycle", an electric bicycle equipped  
83 with a motor that provides assistance only when the rider is  
84 pedaling and that ceases to provide assistance when the bicycle  
85 reaches the speed of twenty miles per hour;

86 (b) "Class 2 electric bicycle", an electric bicycle equipped  
87 with a motor that may be used exclusively to propel the bicycle and  
88 that is not capable of providing assistance when the bicycle  
89 reaches the speed of twenty miles per hour; or

90 (c) "Class 3 electric bicycle", an electric bicycle equipped  
91 with a motor that provides assistance only when the rider is  
92 pedaling and that ceases to provide assistance when the bicycle  
93 reaches the speed of twenty-eight miles per hour;

94           (16) "Farm tractor", a tractor used exclusively for  
95 agricultural purposes;

96           (17) "Fleet", any group of ten or more motor vehicles owned  
97 by the same owner;

98           (18) "Fleet vehicle", a motor vehicle which is included as  
99 part of a fleet;

100           (19) "Fullmount", a vehicle mounted completely on the frame  
101 of either the first or last vehicle in a saddlemount combination;

102           (20) "Gross weight", the weight of vehicle and/or vehicle  
103 combination without load, plus the weight of any load thereon;

104           (21) "Hail-damaged vehicle", any vehicle, the body of which  
105 has become dented as the result of the impact of hail;

106           (22) "Highway", any public thoroughfare for vehicles,  
107 including state roads, county roads and public streets, avenues,  
108 boulevards, parkways or alleys in any municipality;

109           (23) "Improved highway", a highway which has been paved with  
110 gravel, macadam, concrete, brick or asphalt, or surfaced in such a  
111 manner that it shall have a hard, smooth surface;

112           (24) "Intersecting highway", any highway which joins  
113 another, whether or not it crosses the same;

114           (25) "Junk vehicle", a vehicle which:

115           (a) Is incapable of operation or use upon the highways and  
116 has no resale value except as a source of parts or scrap; or

117           (b) Has been designated as junk or a substantially equivalent  
118 designation by this state or any other state;

119           (26) "Kit vehicle", a motor vehicle assembled by a person  
120 other than a generally recognized manufacturer of motor vehicles

121 by the use of a glider kit or replica purchased from an authorized  
122 manufacturer and accompanied by a manufacturer's statement of  
123 origin;

124 (27) "Land improvement contractors' commercial motor  
125 vehicle", any not-for-hire commercial motor vehicle the operation  
126 of which is confined to:

127 (a) An area that extends not more than a radius of one  
128 hundred fifty miles from its home base of operations when  
129 transporting its owner's machinery, equipment, or auxiliary  
130 supplies to or from projects involving soil and water  
131 conservation, or to and from equipment dealers' maintenance  
132 facilities for maintenance purposes; or

133 (b) An area that extends not more than a radius of fifty  
134 miles from its home base of operations when transporting its  
135 owner's machinery, equipment, or auxiliary supplies to or from  
136 projects not involving soil and water conservation.

137

138 Nothing in this subdivision shall be construed to prevent any motor  
139 vehicle from being registered as a commercial motor vehicle or  
140 local commercial motor vehicle;

141 (28) "Local commercial motor vehicle", a commercial motor  
142 vehicle whose operations are confined to a municipality and that  
143 area extending not more than fifty miles therefrom, or a commercial  
144 motor vehicle whose property-carrying operations are confined  
145 solely to the transportation of property owned by any person who is  
146 the owner or operator of such vehicle to or from a farm owned by  
147 such person or under the person's control by virtue of a landlord

148 and tenant lease; provided that any such property transported to  
149 any such farm is for use in the operation of such farm;

150 (29) "Local log truck", a commercial motor vehicle which is  
151 registered pursuant to this chapter to operate as a motor vehicle  
152 on the public highways of this state~~[7]~~i; used exclusively in this  
153 state~~[7]~~i; used to transport harvested forest products~~[7]~~i; operated  
154 solely at a forested site and in an area extending not more than a  
155 one hundred fifty mile radius from such site~~[7 carries a load with~~  
156 ~~dimensions not in excess of twenty five cubic yards per two axles~~  
157 ~~with dual wheels,]~~i; and when operated on the national system of  
158 interstate and defense highways described in 23 U.S.C. Section  
159 103, as amended, or outside the one hundred fifty mile radius from  
160 such site with an extended distance local log truck permit, ~~[such~~  
161 ~~vehicle shall not exceed the weight limits of section 304.180,]~~  
162 does not have more than four axles, and does not pull a trailer  
163 which has more than three axles. Harvesting equipment which is  
164 used specifically for cutting, felling, trimming, delimiting,  
165 debarking, chipping, skidding, loading, unloading, and stacking  
166 may be transported on a local log truck~~[. A local log truck may not~~  
167 ~~exceed the limits required by law, however, if the truck does~~  
168 ~~exceed such limits as determined by the inspecting officer, then~~  
169 ~~notwithstanding any other provisions of law to the contrary, such~~  
170 ~~truck shall be subject to the weight limits required by such~~  
171 ~~sections as licensed for eighty thousand pounds]~~;

172 (30) "Local log truck tractor", a commercial motor vehicle  
173 which is registered under this chapter to operate as a motor  
174 vehicle on the public highways of this state~~[7]~~i; used exclusively

175 in this state~~[7]~~; used to transport harvested forest products,  
176 operated at a forested site and in an area extending not more than  
177 a one hundred fifty mile radius from such site~~[, operates with a~~  
178 ~~weight not exceeding twenty two thousand four hundred pounds on~~  
179 ~~one axle or with a weight not exceeding forty four thousand eight~~  
180 ~~hundred pounds on any tandem axle,~~]; and when operated on the  
181 national system of interstate and defense highways described in 23  
182 U.S.C. Section 103, as amended, or outside the one hundred fifty  
183 mile radius from such site with an extended distance local log  
184 truck permit, ~~[such vehicle does not exceed the weight limits~~  
185 ~~contained in section 304.180, and]~~ does not have more than three  
186 axles and does not pull a trailer which has more than three axles~~[-~~  
187 ~~Violations of axle weight limitations shall be subject to the load~~  
188 ~~limit penalty as described for in sections 304.180 to 304.220];~~

189 (31) "Local transit bus", a bus whose operations are confined  
190 wholly within a municipal corporation, or wholly within a  
191 municipal corporation and a commercial zone, as defined in section  
192 390.020, adjacent thereto, forming a part of a public  
193 transportation system within such municipal corporation and such  
194 municipal corporation and adjacent commercial zone;

195 (32) "Log truck", a vehicle which is not a local log truck or  
196 local log truck tractor and is used exclusively to transport  
197 harvested forest products to and from forested sites which is  
198 registered pursuant to this chapter to operate as a motor vehicle  
199 on the public highways of this state for the transportation of  
200 harvested forest products;

201 (33) "Major component parts", the rear clip, cowl, frame,

202 body, cab, front-end assembly, and front clip, as those terms are  
203 defined by the director of revenue pursuant to rules and  
204 regulations or by illustrations;

205 (34) "Manufacturer", any person, firm, corporation or  
206 association engaged in the business of manufacturing or assembling  
207 motor vehicles, trailers or vessels for sale;

208 (35) "Motor change vehicle", a vehicle manufactured prior to  
209 August, 1957, which receives a new, rebuilt or used engine, and  
210 which used the number stamped on the original engine as the vehicle  
211 identification number;

212 (36) "Motor vehicle", any self-propelled vehicle not  
213 operated exclusively upon tracks, except farm tractors and  
214 electric bicycles;

215 (37) "Motor vehicle primarily for business use", any vehicle  
216 other than a recreational motor vehicle, motorcycle,  
217 motortricycle, or any commercial motor vehicle licensed for over  
218 twelve thousand pounds:

219 (a) Offered for hire or lease; or

220 (b) The owner of which also owns ten or more such motor  
221 vehicles;

222 (38) "Motorcycle", a motor vehicle operated on two wheels;

223 (39) "Motorized bicycle", any two-wheeled or three-wheeled  
224 device having an automatic transmission and a motor with a cylinder  
225 capacity of not more than fifty cubic centimeters, which produces  
226 less than three gross brake horsepower, and is capable of  
227 propelling the device at a maximum speed of not more than thirty  
228 miles per hour on level ground, but excluding an electric bicycle;

229           (40) "Motortricycle", a motor vehicle upon which the  
230 operator straddles or sits astride that is designed to be  
231 controlled by handle bars and is operated on three wheels,  
232 including a motorcycle while operated with any conveyance,  
233 temporary or otherwise, requiring the use of a third wheel, but  
234 excluding an electric bicycle. A motortricycle shall not be  
235 included in the definition of all-terrain vehicle;

236           (41) "Municipality", any city, town or village, whether  
237 incorporated or not;

238           (42) "Nonresident", a resident of a state or country other  
239 than the state of Missouri;

240           (43) "Non-USA-std motor vehicle", a motor vehicle not  
241 originally manufactured in compliance with United States emissions  
242 or safety standards;

243           (44) "Operator", any person who operates or drives a motor  
244 vehicle;

245           (45) "Owner", any person, firm, corporation or association,  
246 who holds the legal title to a vehicle or who has executed a  
247 buyer's order or retail installment sales contract with a motor  
248 vehicle dealer licensed under sections 301.550 to 301.580 for the  
249 purchase of a vehicle with an immediate right of possession vested  
250 in the transferee, or in the event a vehicle is the subject of an  
251 agreement for the conditional sale or lease thereof with the right  
252 of purchase upon performance of the conditions stated in the  
253 agreement and with an immediate right of possession vested in the  
254 conditional vendee or lessee, or in the event a mortgagor of a  
255 vehicle is entitled to possession, then such conditional vendee or

256 lessee or mortgagor shall be deemed the owner;

257 (46) "Public garage", a place of business where motor  
258 vehicles are housed, stored, repaired, reconstructed or repainted  
259 for persons other than the owners or operators of such place of  
260 business;

261 (47) "Rebuilder", a business that repairs or rebuilds motor  
262 vehicles owned by the rebuilder, but does not include certificated  
263 common or contract carriers of persons or property;

264 (48) "Reconstructed motor vehicle", a vehicle that is  
265 altered from its original construction by the addition or  
266 substitution of two or more new or used major component parts,  
267 excluding motor vehicles made from all new parts, and new  
268 multistage manufactured vehicles;

269 (49) "Recreational motor vehicle", any motor vehicle  
270 designed, constructed or substantially modified so that it may be  
271 used and is used for the purposes of temporary housing quarters,  
272 including therein sleeping and eating facilities which are either  
273 permanently attached to the motor vehicle or attached to a unit  
274 which is securely attached to the motor vehicle. Nothing herein  
275 shall prevent any motor vehicle from being registered as a  
276 commercial motor vehicle if the motor vehicle could otherwise be so  
277 registered;

278 (50) "Recreational off-highway vehicle", any motorized  
279 vehicle manufactured and used exclusively for off-highway use  
280 which is more than fifty inches but no more than eighty inches in  
281 width, measured from outside of tire rim to outside of tire rim,  
282 with an unladen dry weight of three thousand five hundred pounds or



283 less, traveling on four or more nonhighway tires and which may have  
284 access to ATV trails;

285 (51) "Recreational trailer", any trailer designed,  
286 constructed, or substantially modified so that it may be used and  
287 is used for the purpose of temporary housing quarters, including  
288 therein sleeping or eating facilities, which can be temporarily  
289 attached to a motor vehicle or attached to a unit which is securely  
290 attached to a motor vehicle;

291 (52) "Rollback or car carrier", any vehicle specifically  
292 designed to transport wrecked, disabled or otherwise inoperable  
293 vehicles, when the transportation is directly connected to a  
294 wrecker or towing service;

295 (53) "Saddlemount combination", a combination of vehicles in  
296 which a truck or truck tractor tows one or more trucks or truck  
297 tractors, each connected by a saddle to the frame or fifth wheel of  
298 the vehicle in front of it. The "saddle" is a mechanism that  
299 connects the front axle of the towed vehicle to the frame or fifth  
300 wheel of the vehicle in front and functions like a fifth wheel  
301 kingpin connection. When two vehicles are towed in this manner the  
302 combination is called a "double saddlemount combination". When  
303 three vehicles are towed in this manner, the combination is called  
304 a "triple saddlemount combination";

305 (54) "Salvage dealer and dismantler", a business that  
306 dismantles used motor vehicles for the sale of the parts thereof,  
307 and buys and sells used motor vehicle parts and accessories;

308 (55) "Salvage vehicle", a motor vehicle, semitrailer, or  
309 house trailer which:

310 (a) Was damaged during a year that is no more than six years  
311 after the manufacturer's model year designation for such vehicle  
312 to the extent that the total cost of repairs to rebuild or  
313 reconstruct the vehicle to its condition immediately before it was  
314 damaged for legal operation on the roads or highways exceeds eighty  
315 percent of the fair market value of the vehicle immediately  
316 preceding the time it was damaged;

317 (b) By reason of condition or circumstance, has been declared  
318 salvage, either by its owner, or by a person, firm, corporation, or  
319 other legal entity exercising the right of security interest in it;

320 (c) Has been declared salvage by an insurance company as a  
321 result of settlement of a claim;

322 (d) Ownership of which is evidenced by a salvage title; or

323 (e) Is abandoned property which is titled pursuant to section  
324 304.155 or section 304.157 and designated with the words "salvage/  
325 abandoned property". The total cost of repairs to rebuild or  
326 reconstruct the vehicle shall not include the cost of repairing,  
327 replacing, or reinstalling inflatable safety restraints, tires,  
328 sound systems, or damage as a result of hail, or any sales tax on  
329 parts or materials to rebuild or reconstruct the vehicle. For  
330 purposes of this definition, "fair market value" means the retail  
331 value of a motor vehicle as:

332 a. Set forth in a current edition of any nationally  
333 recognized compilation of retail values, including automated  
334 databases, or from publications commonly used by the automotive  
335 and insurance industries to establish the values of motor  
336 vehicles;

337           b. Determined pursuant to a market survey of comparable  
338 vehicles with regard to condition and equipment; and

339           c. Determined by an insurance company using any other  
340 procedure recognized by the insurance industry, including market  
341 surveys, that is applied by the company in a uniform manner;

342           (56) "School bus", any motor vehicle used solely to transport  
343 students to or from school or to transport students to or from any  
344 place for educational purposes;

345           (57) "Scrap processor", a business that, through the use of  
346 fixed or mobile equipment, flattens, crushes, or otherwise accepts  
347 motor vehicles and vehicle parts for processing or transportation  
348 to a shredder or scrap metal operator for recycling;

349           (58) "Shuttle bus", a motor vehicle used or maintained by any  
350 person, firm, or corporation as an incidental service to transport  
351 patrons or customers of the regular business of such person, firm,  
352 or corporation to and from the place of business of the person,  
353 firm, or corporation providing the service at no fee or charge.  
354 Shuttle buses shall not be registered as buses or as commercial  
355 motor vehicles;

356           (59) "Special mobile equipment", every self-propelled  
357 vehicle not designed or used primarily for the transportation of  
358 persons or property and incidentally operated or moved over the  
359 highways, including farm equipment, implements of husbandry, road  
360 construction or maintenance machinery, ditch-digging apparatus,  
361 stone crushers, air compressors, power shovels, cranes, graders,  
362 rollers, well-drillers and wood-sawing equipment used for hire,  
363 asphalt spreaders, bituminous mixers, bucket loaders, ditchers,

364 leveling graders, finished machines, motor graders, road rollers,  
365 scarifiers, earth-moving carryalls, scrapers, drag lines, concrete  
366 pump trucks, rock-drilling and earth-moving equipment. This  
367 enumeration shall be deemed partial and shall not operate to  
368 exclude other such vehicles which are within the general terms of  
369 this section;

370 (60) "Specially constructed motor vehicle", a motor vehicle  
371 which shall not have been originally constructed under a  
372 distinctive name, make, model or type by a manufacturer of motor  
373 vehicles. The term specially constructed motor vehicle includes  
374 kit vehicles;

375 (61) "Stinger-steered combination", a truck tractor-  
376 semitrailer wherein the fifth wheel is located on a drop frame  
377 located behind and below the rearmost axle of the power unit;

378 (62) "Tandem axle", a group of two or more axles, arranged  
379 one behind another, the distance between the extremes of which is  
380 more than forty inches and not more than ninety-six inches apart;

381 (63) "Towaway trailer transporter combination", a  
382 combination of vehicles consisting of a trailer transporter towing  
383 unit and two trailers or semitrailers, with a total weight that  
384 does not exceed twenty-six thousand pounds; and in which the  
385 trailers or semitrailers carry no property and constitute  
386 inventory property of a manufacturer, distributor, or dealer of  
387 such trailers or semitrailers;

388 (64) "Tractor", "truck tractor" or "truck-tractor", a self-  
389 propelled motor vehicle designed for drawing other vehicles, but  
390 not for the carriage of any load when operating independently.

391 When attached to a semitrailer, it supports a part of the weight  
392 thereof;

393 (65) "Trailer", any vehicle without motive power designed  
394 for carrying property or passengers on its own structure and for  
395 being drawn by a self-propelled vehicle, except those running  
396 exclusively on tracks, including a semitrailer or vehicle of the  
397 trailer type so designed and used in conjunction with a self-  
398 propelled vehicle that a considerable part of its own weight rests  
399 upon and is carried by the towing vehicle. The term trailer shall  
400 not include cotton trailers as defined in this section and shall  
401 not include manufactured homes as defined in section 700.010;

402 (66) "Trailer transporter towing unit", a power unit that is  
403 not used to carry property when operating in a towaway trailer  
404 transporter combination;

405 (67) "Truck", a motor vehicle designed, used, or maintained  
406 for the transportation of property;

407 (68) "Truck-tractor semitrailer-semitrailer", a combination  
408 vehicle in which the two trailing units are connected with a B-  
409 train assembly which is a rigid frame extension attached to the  
410 rear frame of a first semitrailer which allows for a fifth-wheel  
411 connection point for the second semitrailer and has one less  
412 articulation point than the conventional A-dolly connected truck-  
413 tractor semitrailer-trailer combination;

414 (69) "Truck-trailer boat transporter combination", a boat  
415 transporter combination consisting of a straight truck towing a  
416 trailer using typically a ball and socket connection with the  
417 trailer axle located substantially at the trailer center of

418 gravity rather than the rear of the trailer but so as to maintain a  
419 downward force on the trailer tongue;

420 (70) "Used parts dealer", a business that buys and sells used  
421 motor vehicle parts or accessories, but not including a business  
422 that sells only new, remanufactured or rebuilt parts. Business  
423 does not include isolated sales at a swap meet of less than three  
424 days;

425 (71) "Utility vehicle", any motorized vehicle manufactured  
426 and used exclusively for off-highway use which is more than fifty  
427 inches but no more than eighty inches in width, measured from  
428 outside of tire rim to outside of tire rim, with an unladen dry  
429 weight of three thousand five hundred pounds or less, traveling on  
430 four or six wheels, to be used primarily for landscaping, lawn  
431 care, or maintenance purposes;

432 (72) "Vanpool", any van or other motor vehicle used or  
433 maintained by any person, group, firm, corporation, association,  
434 city, county or state agency, or any member thereof, for the  
435 transportation of not less than eight nor more than forty-eight  
436 employees, per motor vehicle, to and from their place of  
437 employment; however, a vanpool shall not be included in the  
438 definition of the term bus or commercial motor vehicle as defined  
439 in this section, nor shall a vanpool driver be deemed a chauffeur  
440 as that term is defined by section 303.020; nor shall use of a  
441 vanpool vehicle for ride-sharing arrangements, recreational,  
442 personal, or maintenance uses constitute an unlicensed use of the  
443 motor vehicle, unless used for monetary profit other than for use  
444 in a ride-sharing arrangement;

445           (73) "Vehicle", any mechanical device on wheels, designed  
446 primarily for use, or used, on highways, except motorized  
447 bicycles, electric bicycles, vehicles propelled or drawn by horses  
448 or human power, or vehicles used exclusively on fixed rails or  
449 tracks, or cotton trailers or motorized wheelchairs operated by  
450 handicapped persons;

451           (74) "Wrecker" or "tow truck", any emergency commercial  
452 vehicle equipped, designed and used to assist or render aid and  
453 transport or tow disabled or wrecked vehicles from a highway, road,  
454 street or highway rights-of-way to a point of storage or repair,  
455 including towing a replacement vehicle to replace a disabled or  
456 wrecked vehicle;

457           (75) "Wrecker or towing service", the act of transporting,  
458 towing or recovering with a wrecker, tow truck, rollback or car  
459 carrier any vehicle not owned by the operator of the wrecker, tow  
460 truck, rollback or car carrier for which the operator directly or  
461 indirectly receives compensation or other personal gain.

301.062. 1. The annual registration fee for a local log  
2 truck, registered pursuant to this chapter, is three hundred  
3 dollars.

4           2. A local log truck may receive an extended distance local  
5 log truck permit for an additional fee of three hundred dollars. A  
6 local log truck with an extended distance local log truck permit  
7 shall be allowed to transport harvested or processed forest  
8 products outside of the [~~one hundred mile~~] radius from the forested  
9 site specified in section 301.010 at the weight limits for  
10 commercial vehicles specified in section 304.180. For the

11 purposes of this section, "processed forest products" shall mean  
12 wood products that are produced from the initial processing of a  
13 round log and have received no additional manufacturing or  
14 packaging to prepare the material for any retail market including,  
15 but not limited to, sawdust, wood chips, bark, slabs, and green  
16 square edged lumber products.

304.180. 1. No vehicle or combination of vehicles shall be  
2 moved or operated on any highway in this state having a greater  
3 weight than twenty thousand pounds on one axle, no combination of  
4 vehicles operated by transporters of general freight over regular  
5 routes as defined in section 390.020 shall be moved or operated on  
6 any highway of this state having a greater weight than the vehicle  
7 manufacturer's rating on a steering axle with the maximum weight  
8 not to exceed twelve thousand pounds on a steering axle, and no  
9 vehicle shall be moved or operated on any state highway of this  
10 state having a greater weight than thirty-four thousand pounds on  
11 any tandem axle; the term "tandem axle" shall mean a group of two  
12 or more axles, arranged one behind another, the distance between  
13 the extremes of which is more than forty inches and not more than  
14 ninety-six inches apart.

15 2. An "axle load" is defined as the total load transmitted to  
16 the road by all wheels whose centers are included between two  
17 parallel transverse vertical planes forty inches apart, extending  
18 across the full width of the vehicle.

19 3. Subject to the limit upon the weight imposed upon a  
20 highway of this state through any one axle or on any tandem axle,  
21 the total gross weight with load imposed by any group of two or



22 more consecutive axles of any vehicle or combination of vehicles  
 23 shall not exceed the maximum load in pounds as set forth in the  
 24 following table:

Distance in feet between the extremes of any group of two or more consecutive axles, measured to the nearest foot, except where indicated otherwise					
	Maximum load in pounds				
feet	2 axles	3 axles	4 axles	5 axles	6 axles
4	34,000				
5	34,000				
6	34,000				
7	34,000				
8	34,000	34,000			
More than 8	38,000	42,000			
9	39,000	42,500			
10	40,000	43,500			
11	40,000	44,000			
12	40,000	45,000	50,000		
13	40,000	45,500	50,500		
14	40,000	46,500	51,500		
15	40,000	47,000	52,000		
16	40,000	48,000	52,500	58,000	
17	40,000	48,500	53,500	58,500	
18	40,000	49,500	54,000	59,000	

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19	40,000	50,000	54,500	60,000	
20	40,000	51,000	55,500	60,500	66,000
21	40,000	51,500	56,000	61,000	66,500
22	40,000	52,500	56,500	61,500	67,000
23	40,000	53,000	57,500	62,500	68,000
24	40,000	54,000	58,000	63,000	68,500
25	40,000	54,500	58,500	63,500	69,000
26	40,000	55,500	59,500	64,000	69,500
27	40,000	56,000	60,000	65,000	70,000
28	40,000	57,000	60,500	65,500	71,000
29	40,000	57,500	61,500	66,000	71,500
30	40,000	58,500	62,000	66,500	72,000
31	40,000	59,000	62,500	67,500	72,500
32	40,000	60,000	63,500	68,000	73,000
33	40,000	60,000	64,000	68,500	74,000
34	40,000	60,000	64,500	69,000	74,500
35	40,000	60,000	65,500	70,000	75,000
36		60,000	66,000	70,500	75,500
37		60,000	66,500	71,000	76,000
38		60,000	67,500	72,000	77,000
39		60,000	68,000	72,500	77,500
40		60,000	68,500	73,000	78,000
41		60,000	69,500	73,500	78,500
42		60,000	70,000	74,000	79,000
43		60,000	70,500	75,000	80,000

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44		60,000	71,500	75,500	80,000
45		60,000	72,000	76,000	80,000
46		60,000	72,500	76,500	80,000
47		60,000	73,500	77,500	80,000
48		60,000	74,000	78,000	80,000
49		60,000	74,500	78,500	80,000
50		60,000	75,500	79,000	80,000
51		60,000	76,000	80,000	80,000
52		60,000	76,500	80,000	80,000
53		60,000	77,500	80,000	80,000
54		60,000	78,000	80,000	80,000
55		60,000	78,500	80,000	80,000
56		60,000	79,500	80,000	80,000
57		60,000	80,000	80,000	80,000

88 Notwithstanding the above table, two consecutive sets of tandem  
89 axles may carry a gross load of thirty-four thousand pounds each if  
90 the overall distance between the first and last axles of such  
91 consecutive sets of tandem axles is thirty-six feet or more.

92 4. Whenever the state highways and transportation commission  
93 finds that any state highway bridge in the state is in such a  
94 condition that use of such bridge by vehicles of the weights  
95 specified in subsection 3 of this section will endanger the bridge,  
96 or the users of the bridge, the commission may establish maximum  
97 weight limits and speed limits for vehicles using such bridge. The  
98 governing body of any city or county may grant authority by act or

99 ordinance to the commission to enact the limitations established  
100 in this section on those roadways within the purview of such city  
101 or county. Notice of the weight limits and speed limits  
102 established by the commission shall be given by posting signs at a  
103 conspicuous place at each end of any such bridge.

104 5. Nothing in this section shall be construed as permitting  
105 lawful axle loads, tandem axle loads or gross loads in excess of  
106 those permitted under the provisions of P.L. 97-424 codified in  
107 Title 23 of the United States Code (23 U.S.C. Section 101, et al.),  
108 as amended.

109 6. Notwithstanding the weight limitations contained in this  
110 section, any vehicle or combination of vehicles operating on  
111 highways other than the interstate highway system may exceed  
112 single axle, tandem axle and gross weight limitations in an amount  
113 not to exceed two thousand pounds. However, total gross weight  
114 shall not exceed eighty thousand pounds, except as provided in  
115 subsections 9, 10, 12, ~~and~~ 13, and 14 of this section.

116 7. Notwithstanding any provision of this section to the  
117 contrary, the commission shall issue a single-use special permit,  
118 or upon request of the owner of the truck or equipment shall issue  
119 an annual permit, for the transporting of any crane or concrete  
120 pump truck or well-drillers' equipment. The commission shall set  
121 fees for the issuance of permits and parameters for the transport  
122 of cranes pursuant to this subsection. Notwithstanding the  
123 provisions of section 301.133, cranes, concrete pump trucks, or  
124 well-drillers' equipment may be operated on state-maintained roads  
125 and highways at any time on any day.

126           8. Notwithstanding the provision of this section to the  
127 contrary, the maximum gross vehicle limit and axle weight limit for  
128 any vehicle or combination of vehicles equipped with an idle  
129 reduction technology may be increased by a quantity necessary to  
130 compensate for the additional weight of the idle reduction system  
131 as provided for in 23 U.S.C. Section 127, as amended. In no case  
132 shall the additional weight increase allowed by this subsection be  
133 greater than five hundred fifty pounds. Upon request by an  
134 appropriate law enforcement officer, the vehicle operator shall  
135 provide proof that the idle reduction technology is fully  
136 functional at all times and that the gross weight increase is not  
137 used for any purpose other than for the use of idle reduction  
138 technology.

139           9. Notwithstanding any provision of this section or any other  
140 law to the contrary, the total gross weight of any vehicle or  
141 combination of vehicles hauling milk from a farm to a processing  
142 facility or livestock may be as much as, but shall not exceed,  
143 eighty-five thousand five hundred pounds while operating on  
144 highways other than the interstate highway system. The provisions  
145 of this subsection shall not apply to vehicles operated and  
146 operating on the Dwight D. Eisenhower System of Interstate and  
147 Defense Highways.

148           10. Notwithstanding any provision of this section or any  
149 other law to the contrary, any vehicle or combination of vehicles  
150 hauling grain or grain coproducts during times of harvest may be as  
151 much as, but not exceeding, ten percent over the maximum weight  
152 limitation allowable under subsection 3 of this section while

153 operating on highways other than the interstate highway system.  
154 The provisions of this subsection shall not apply to vehicles  
155 operated and operating on the Dwight D. Eisenhower System of  
156 Interstate and Defense Highways.

157 11. Notwithstanding any provision of this section or any  
158 other law to the contrary, the commission shall issue emergency  
159 utility response permits for the transporting of utility wires or  
160 cables, poles, and equipment needed for repair work immediately  
161 following a disaster where utility service has been disrupted.  
162 Under exigent circumstances, verbal approval of such operation may  
163 be made either by the department of transportation motor carrier  
164 compliance supervisor or other designated motor carrier services  
165 representative. Utility vehicles and equipment used to assist  
166 utility companies granted special permits under this subsection  
167 may be operated and transported on state-maintained roads and  
168 highways at any time on any day. The commission shall promulgate  
169 all necessary rules and regulations for the administration of this  
170 section. Any rule or portion of a rule, as that term is defined in  
171 section 536.010, that is created under the authority delegated in  
172 this section shall become effective only if it complies with and is  
173 subject to all of the provisions of chapter 536 and, if applicable,  
174 section 536.028. This section and chapter 536 are nonseverable and  
175 if any of the powers vested with the general assembly pursuant to  
176 chapter 536 to review, to delay the effective date, or to  
177 disapprove and annul a rule are subsequently held  
178 unconstitutional, then the grant of rulemaking authority and any  
179 rule proposed or adopted after August 28, 2014, shall be invalid

180 and void.

181 12. Notwithstanding any provision of this section to the  
182 contrary, emergency vehicles designed to be used under emergency  
183 conditions to transport personnel and equipment and to support the  
184 suppression of fires and mitigate hazardous situations may have a  
185 maximum gross vehicle weight of eighty-six thousand pounds  
186 inclusive of twenty-four thousand pounds on a single steering  
187 axle; thirty-three thousand five hundred pounds on a single drive  
188 axle; sixty-two thousand pounds on a tandem axle; or fifty-two  
189 thousand pounds on a tandem rear-drive steer axle; except that,  
190 such emergency vehicles shall only operate on the Dwight D.  
191 Eisenhower National System of Interstate and Defense Highways.

192 13. Notwithstanding any provision of this section to the  
193 contrary, a vehicle operated by an engine fueled primarily by  
194 natural gas may operate upon the public highways of this state in  
195 excess of the vehicle weight limits set forth in this section by an  
196 amount that is equal to the difference between the weight of the  
197 vehicle attributable to the natural gas tank and fueling system  
198 carried by that vehicle and the weight of a comparable diesel tank  
199 and fueling system. In no event shall the maximum gross vehicle  
200 weight of the vehicle operating with a natural gas engine exceed  
201 eighty-two thousand pounds.

202 14. Notwithstanding any provision of law to the contrary,  
203 local log trucks and local log truck tractors, as defined in  
204 section 301.010, may be operated with a weight not exceeding  
205 twenty-two thousand four hundred pounds on one axle or a weight not  
206 exceeding forty-four thousand eight hundred pounds on any tandem

207 axle, except the front steering axle shall not exceed fifteen  
208 thousand pounds or the gross vehicle weight rating set by the  
209 manufacturer, and may have a total weight of up to one hundred five  
210 thousand pounds. Provided however, when operating on the national  
211 system of interstate and defense highways described in 23 U.S.C.  
212 Section 103, as amended, or outside the radius from the forested  
213 site specified in section 301.010 with an extended distance local  
214 log truck permit, the vehicle shall not exceed the weight limits  
215 otherwise specified in this section.

304.240. 1. Any person, firm, corporation, partnership or  
2 association violating any of the provisions of sections 304.170 to  
3 304.230 shall be deemed guilty of a misdemeanor and upon conviction  
4 thereof shall be punished by a fine of not less than five dollars  
5 or by confinement in a county jail for not more than twelve months,  
6 or by both the fine and confinement; provided, however, that where  
7 load limits as defined in sections 304.180 to 304.220 have been  
8 violated, the fine shall be two cents for each pound of excess  
9 weight up to and including five hundred, and five cents for each  
10 pound of excess weight above five hundred and not exceeding one  
11 thousand, and ten cents for each pound in excess weight above one  
12 thousand; provided that, when any vehicle is being operated under a  
13 special permit as provided in section 304.200, the term "excess  
14 weight" means only weight in excess of the amount permitted in the  
15 permit as issued. The court may, in its discretion, cause to be  
16 impounded the motor vehicle operated by any person violating the  
17 provisions of this section until such time as the fine and cost  
18 assessed by the court under this section is paid.



19 2. Notwithstanding subsection 1 of this section, the fine for  
20 a load-limit violation under sections 304.180 to 304.220 involving  
21 a local log truck or a local log truck tractor, as such terms are  
22 defined in section 301.010, shall be as follows:

23 (1) If the weight exceeds the limit by one pound to four  
24 thousand nine hundred ninety-nine pounds, the fine shall be ten  
25 cents for each pound of excess weight;

26 (2) If the weight exceeds the limit by five thousand pounds  
27 to nine thousand nine hundred ninety-nine pounds, the fine shall be  
28 twenty cents for each pound of excess weight; and

29 (3) If the weight exceeds the limit by ten thousand pounds or  
30 more, the fine shall be fifty cents for each pound of excess  
31 weight.

348.436. The provisions of sections 348.430 to 348.436 shall  
2 expire December 31, ~~[2021]~~ 2024.

348.491. 1. This section shall be known and may be cited as  
2 the "Specialty Agricultural Crops Act".

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

4 (1) "Authority", the Missouri agricultural and small  
5 business development authority created in section 348.020;

6 (2) "Family farmer", a farmer who is a Missouri resident and  
7 who has less than one hundred thousand dollars in agricultural  
8 sales per year;

9 (3) "Lender", the same definition as in section 348.015;

10 (4) "Specialty crop", fruits and vegetables, tree nuts,  
11 dried fruits, and horticulture and nursery crops including, but  
12 not limited to, floriculture. "Specialty crop" shall not include

13 medical marijuana or industrial hemp.

14 3. The authority shall establish a specialty agricultural  
15 crops loan program for family farmers for the purchase of specialty  
16 crop seeds, seedlings, or trees; soil amendments including  
17 compost; irrigation equipment; fencing; row covers; trellising;  
18 season extension equipment; refrigeration equipment; and equipment  
19 for planting and harvesting.

20 4. To participate in the loan program, a family farmer shall  
21 first obtain approval for a specialty agricultural crops loan from  
22 a lender. Each family farmer shall be eligible for only one  
23 specialty agricultural crops loan per family.

24 5. The maximum amount of the specialty agricultural crops  
25 loan for specialty crop producers shall be thirty-five thousand  
26 dollars.

27 6. Eligible borrowers under the program:

28 (1) Shall use the proceeds of the specialty agricultural  
29 crops loan to acquire the farming resources described in  
30 subsection 3 of this section;

31 (2) Shall not finance more than ninety percent of the  
32 anticipated cost of the purchase of such farming resources through  
33 the specialty agricultural crops loan; and

34 (3) Shall not be charged interest by the lender for the first  
35 year of the qualified specialty agricultural crops loan.

36 7. Upon approval of the specialty agricultural crops loan by  
37 a lender under subsection 4 of this section, the loan shall be  
38 submitted for approval by the authority. The authority shall  
39 promulgate rules establishing eligibility under this section,

40 taking into consideration:

41 (1) The eligible borrower's ability to repay the specialty  
42 agricultural crops loan;

43 (2) The general economic conditions of the area in which the  
44 farm is located;

45 (3) The prospect of a financial return for the family farmer  
46 for the type of farming resource for which the specialty  
47 agricultural crops loan is sought; and

48 (4) Such other factors as the authority may establish.

49 8. For eligible borrowers participating in the program, the  
50 authority shall be responsible for reviewing the purchase price of  
51 any farming resources to be purchased by an eligible borrower under  
52 the program to determine whether the price to be paid is  
53 appropriate for the type of farming resources purchased. The  
54 authority may impose a one-time loan review fee of one percent,  
55 which shall be collected by the lender at the time of the loan and  
56 paid to the authority.

57 9. Nothing in this section shall be construed to preclude a  
58 family farmer from participating in any other agricultural  
59 program.

60 10. Any rule or portion of a rule, as that term is defined in  
61 section 536.010, that is created under the authority delegated in  
62 this section shall become effective only if it complies with and is  
63 subject to all of the provisions of chapter 536 and, if applicable,  
64 section 536.028. This section and chapter 536 are nonseverable,  
65 and if any of the powers vested with the general assembly pursuant  
66 to chapter 536 to review, to delay the effective date, or to

67 disapprove and annul a rule are subsequently held  
68 unconstitutional, then the grant of rulemaking authority and any  
69 rule proposed or adopted after August 28, 2022, shall be invalid  
70 and void.

71 11. Under section 23.253 of the Missouri sunset act:

72 (1) The provisions of the new program authorized under this  
73 section shall automatically sunset two years after the effective  
74 date of this section unless reauthorized by an act of the general  
75 assembly; and

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

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

348.493. 1. As used in this section, "state tax liability"  
2 means any state tax liability incurred by a taxpayer under the  
3 provisions of chapters 143, 147, and 148, exclusive of the  
4 provisions relating to the withholding of tax as provided for in  
5 sections 143.191 to 143.265 and related provisions.

6 2. Any eligible lender under the specialty agricultural  
7 crops loan program under section 348.491 shall be entitled to  
8 receive a tax credit equal to one hundred percent of the amount of  
9 interest waived by the lender under section 348.491 on a qualifying  
10 loan for the first year of the loan only. The tax credit shall be  
11 evidenced by a tax credit certificate issued by the Missouri  
12 agricultural and small business development authority and may be

13 used to satisfy the state tax liability of the owner of such  
14 certificate that becomes due in the tax year in which the interest  
15 on a qualified loan is waived by the lender under section 348.491.  
16 No lender shall receive a tax credit under this section unless such  
17 lender presents a tax credit certificate to the department of  
18 revenue for payment of such state tax liability. The amount of the  
19 tax credits that may be issued to all eligible lenders claiming tax  
20 credits authorized in this section in a fiscal year shall not  
21 exceed three hundred thousand dollars.

22 3. The Missouri agricultural and small business development  
23 authority shall be responsible for the administration and issuance  
24 of the certificate of tax credits authorized by this section. The  
25 authority shall issue a certificate of tax credit at the request of  
26 any lender. Each request shall include a true copy of the loan  
27 documents, the name of the lender who is to receive a certificate  
28 of tax credit, the type of state tax liability against which the  
29 tax credit is to be used, and the amount of the certificate of tax  
30 credit to be issued to the lender based on the interest waived by  
31 the lender under section 348.491 on the loan for the first year.

32 4. The department of revenue shall accept a certificate of  
33 tax credit in lieu of other payment in such amount as is equal to  
34 the lesser of the amount of the tax or the remaining unused amount  
35 of the credit as indicated on the certificate of tax credit and  
36 shall indicate on the certificate of tax credit the amount of tax  
37 thereby paid and the date of such payment.

38 5. The following provisions shall apply to tax credits  
39 authorized under this section:

40           (1) Tax credits claimed in a tax year may be claimed on a  
41 quarterly basis and applied to the estimated quarterly tax of the  
42 lender;

43           (2) Any amount of tax credit that exceeds the tax due,  
44 including any estimated quarterly taxes paid by the lender under  
45 subdivision (1) of this subsection that results in an overpayment  
46 of taxes for a tax year, shall not be refunded but may be carried  
47 over to any subsequent tax year, not to exceed a total of three  
48 years for which a tax credit may be taken for a qualified specialty  
49 agricultural crops loan;

50           (3) Notwithstanding any provision of law to the contrary, a  
51 lender may assign, transfer, sell, or otherwise convey tax credits  
52 authorized under this section, with the new owner of the tax credit  
53 receiving the same rights in the tax credit as the lender. For any  
54 tax credits assigned, transferred, sold, or otherwise conveyed, a  
55 notarized endorsement shall be filed by the lender with the  
56 authority specifying the name and address of the new owner of the  
57 tax credit and the value of such tax credit; and

58           (4) Notwithstanding any other provision of this section to  
59 the contrary, any commercial bank may use tax credits created under  
60 this section as provided in section 148.064 and receive a net tax  
61 credit against taxes actually paid in the amount of the first  
62 year's interest on loans made under this section. If such first  
63 year tax credits reduce taxes due as provided in section 148.064 to  
64 zero, the remaining tax credits may be carried over as otherwise  
65 provided in this section and used as provided in section 148.064 in  
66 subsequent years.

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

68           (1) The provisions of the new program authorized under this  
69 section shall automatically sunset two years after the effective  
70 date of this section unless reauthorized by an act of the general  
71 assembly; and

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

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

          348.500. 1. This section shall be known and may be cited as  
2 the "Family Farms Act".

3           2. As used in this section, "small farmer" means a farmer who  
4 is a Missouri resident and who has less than ~~two hundred fifty~~  
5 five hundred thousand dollars in gross sales per year.

6           3. The agricultural and small business development authority  
7 shall establish a family farm breeding livestock loan program for  
8 small farmers for the purchase of beef cattle, dairy cattle, sheep  
9 and goats, and swine only.

10           4. To participate in the loan program, a small farmer shall  
11 first obtain approval for a family farm livestock loan from a  
12 lender as defined in section 348.015. ~~Each small farmer shall be~~  
13 ~~eligible for only one family farm livestock loan per family and for~~  
14 ~~only one type of livestock.]~~

15           5. The maximum amount of the family farm livestock loan for  
16 each type of livestock shall be as follows:

17 (1) [~~Seventy-five~~] One hundred fifty thousand dollars for  
18 beef cattle;

19 (2) [~~Seventy-five~~] One hundred fifty thousand dollars for  
20 dairy cattle;

21 (3) [~~Thirty-five~~] Seventy thousand dollars for swine; and

22 (4) [~~Thirty~~] Sixty thousand dollars for sheep and goats.

23 6. Eligible borrowers under the program:

24 (1) Shall use the proceeds of the family farm loan to acquire  
25 breeding livestock;

26 (2) Shall not finance more than ninety percent of the  
27 anticipated cost of the purchase of such livestock through the  
28 family farm livestock loan; and

29 (3) Shall not be charged interest by the lender, as defined  
30 in section 348.015, for the first year of the qualified family farm  
31 livestock loan.

32 7. Upon approval of the family farm livestock loan by a  
33 lender under subsection 4 of this section, the loan shall be  
34 submitted for approval by the agricultural and small business  
35 development authority. The authority shall promulgate rules  
36 establishing eligibility under this section, taking into  
37 consideration:

38 (1) The eligible borrower's ability to repay the family farm  
39 livestock loan;

40 (2) The general economic conditions of the area in which the  
41 farm is located;

42 (3) The prospect of a financial return for the small farmer  
43 for the type of livestock for which the family farm livestock loan



44 is sought; and

45 (4) Such other factors as the authority may establish.

46 8. For eligible borrowers participating in the program, the  
47 authority shall be responsible for reviewing the purchase price of  
48 any livestock to be purchased by an eligible borrower under the  
49 program to determine whether the price to be paid is appropriate  
50 for the type of livestock purchased. The authority may impose a  
51 one-time loan review fee of one percent which shall be collected by  
52 the lender at the time of the loan and paid to the authority.

53 9. Nothing in this section shall preclude a small farmer from  
54 participating in any other agricultural program.

55 10. Any rule or portion of a rule, as that term is defined in  
56 section 536.010, that is created under the authority delegated in  
57 this section shall become effective only if it complies with and is  
58 subject to all of the provisions of chapter 536 and, if applicable,  
59 section 536.028. This section and chapter 536 are nonseverable and  
60 if any of the powers vested with the general assembly pursuant to  
61 chapter 536 to review, to delay the effective date, or to  
62 disapprove and annul a rule are subsequently held  
63 unconstitutional, then the grant of rulemaking authority and any  
64 rule proposed or adopted after August 28, 2006, shall be invalid  
65 and void.

643.050. 1. In addition to any other powers vested in it by  
2 law the commission shall have the following powers:

3 (1) Adopt, promulgate, amend and repeal rules and  
4 regulations consistent with the general intent and purposes of  
5 sections 643.010 to 643.355, chapter 536, ~~and~~ Titles V and VI of

6 the federal Clean Air Act, as amended, 42 U.S.C. 7661[7] et seq.,  
7 and 42 U.S.C. Section 7412(r), as amended, for covered processes of  
8 agricultural stationary sources that use, store, or sell anhydrous  
9 ammonia, including, but not limited to:

10 (a) Regulation of use of equipment known to be a source of  
11 air contamination;

12 (b) Establishment of maximum quantities of air contaminants  
13 that may be emitted from any air contaminant source; ~~and~~

14 (c) Regulations necessary to enforce the provisions of Title  
15 VI of the Clean Air Act, as amended, 42 U.S.C. 7671[7] et seq.,  
16 regarding any Class I or Class II substances as defined therein;  
17 and

18 (d) Regulations necessary to implement and enforce the risk  
19 management plans under 42 U.S.C. Section 7412(r), as amended, for  
20 agricultural facilities that use, store, or sell anhydrous  
21 ammonia;

22 (2) After holding public hearings in accordance with section  
23 643.070, establish areas of the state and prescribe air quality  
24 standards for such areas giving due recognition to variations, if  
25 any, in the characteristics of different areas of the state which  
26 may be deemed by the commission to be relevant;

27 (3) (a) To require persons engaged in operations which  
28 result in air pollution to monitor or test emissions and to file  
29 reports containing information relating to rate, period of  
30 emission and composition of effluent;

31 (b) Require submission to the director for approval of plans  
32 and specifications for any article, machine, equipment, device, or

33 other contrivance specified by regulation the use of which may  
34 cause or control the issuance of air contaminants; but any person  
35 responsible for complying with the standards established under  
36 sections 643.010 to 643.355 shall determine, unless found by the  
37 director to be inadequate, the means, methods, processes,  
38 equipment and operation to meet the established standards;

39 (4) Hold hearings upon appeals from orders of the director or  
40 from any other actions or determinations of the director hereunder  
41 for which provision is made for appeal, and in connection  
42 therewith, issue subpoenas requiring the attendance of witnesses  
43 and the production of evidence reasonably relating to the hearing;

44 (5) Enter such order or determination as may be necessary to  
45 effectuate the purposes of sections 643.010 to 643.355. In making  
46 its orders and determinations hereunder, the commission shall  
47 exercise a sound discretion in weighing the equities involved and  
48 the advantages and disadvantages to the person involved and to  
49 those affected by air contaminants emitted by such person as set  
50 out in section 643.030. If any small business, as defined by  
51 section 643.020, requests information on what would constitute  
52 compliance with the requirements of sections 643.010 to 643.355 or  
53 any order or determination of the department or commission, the  
54 department shall respond with written criteria to inform the small  
55 business of the actions necessary for compliance. No enforcement  
56 action shall be undertaken by the department or commission until  
57 the small business has had a period of time, negotiated with the  
58 department, to achieve compliance;

59 (6) Cause to be instituted in a court of competent

60 jurisdiction legal proceedings to compel compliance with any final  
61 order or determination entered by the commission or the director;

62 (7) Settle or compromise in its discretion, as it may deem  
63 advantageous to the state, any suit for recovery of any penalty or  
64 for compelling compliance with the provisions of any rule;

65 (8) Develop such facts and make such investigations as are  
66 consistent with the purposes of sections 643.010 to 643.355, and,  
67 in connection therewith, to enter or authorize any representative  
68 of the department to enter at all reasonable times and upon  
69 reasonable notice in or upon any private or public property for the  
70 purpose of inspecting or investigating any condition which the  
71 commission or director shall have probable cause to believe to be  
72 an air contaminant source or upon any private or public property  
73 having material information relevant to said air contaminant  
74 source. The results of any such investigation shall be reduced to  
75 writing, and a copy thereof shall be furnished to the owner or  
76 operator of the property. No person shall refuse entry or access,  
77 requested for purposes of inspection under this provision, to an  
78 authorized representative of the department who presents  
79 appropriate credentials, nor obstruct or hamper the representative  
80 in carrying out the inspection. A suitably restricted search  
81 warrant, upon a showing of probable cause in writing and upon oath,  
82 shall be issued by any judge having jurisdiction to any such  
83 representative for the purpose of enabling him to make such  
84 inspection;

85 (9) Secure necessary scientific, technical, administrative  
86 and operational services, including laboratory facilities, by

87 contract or otherwise, with any educational institution,  
88 experiment station, or any board, department, or other agency of  
89 any political subdivision or state or the federal government;

90 (10) Classify and identify air contaminants; and

91 (11) Hold public hearings as required by sections 643.010 to  
92 643.355.

93 2. No rule or portion of a rule promulgated under the  
94 authority of this chapter shall become effective unless it has been  
95 promulgated pursuant to the provisions of section 536.024.

96 3. The commission shall have the following duties with  
97 respect to the prevention, abatement and control of air pollution:

98 (1) Prepare and develop a general comprehensive plan for the  
99 prevention, abatement and control of air pollution;

100 (2) Encourage voluntary cooperation by persons or affected  
101 groups to achieve the purposes of sections 643.010 to 643.355;

102 (3) Encourage political subdivisions to handle air pollution  
103 problems within their respective jurisdictions to the extent  
104 possible and practicable and provide assistance to political  
105 subdivisions;

106 (4) Encourage and conduct studies, investigations and  
107 research;

108 (5) Collect and disseminate information and conduct  
109 education and training programs;

110 (6) Advise, consult and cooperate with other agencies of the  
111 state, political subdivisions, industries, other states and the  
112 federal government, and with interested persons or groups;

113 (7) Represent the state of Missouri in all matters pertaining

114 to interstate air pollution including the negotiations of  
115 interstate compacts or agreements.

116 4. Nothing contained in sections 643.010 to 643.355 shall be  
117 deemed to grant to the commission or department any jurisdiction or  
118 authority with respect to air pollution existing solely within  
119 commercial and industrial plants, works, or shops or to affect any  
120 aspect of employer-employee relationships as to health and safety  
121 hazards.

122 5. Any information relating to secret processes or methods of  
123 manufacture or production discovered through any communication  
124 required under this section shall be kept confidential.

643.079. 1. Any air contaminant source required to obtain a  
2 permit issued under sections 643.010 to 643.355 shall pay annually  
3 beginning April 1, 1993, a fee as provided herein. For the first  
4 year the fee shall be twenty-five dollars per ton of each regulated  
5 air contaminant emitted. Thereafter, the fee shall be set every  
6 three years by the commission by rule and shall be at least twenty-  
7 five dollars per ton of regulated air contaminant emitted but not  
8 more than forty dollars per ton of regulated air contaminant  
9 emitted in the previous calendar year. If necessary, the  
10 commission may make annual adjustments to the fee by rule. The fee  
11 shall be set at an amount consistent with the need to fund the  
12 reasonable cost of administering sections 643.010 to 643.355,  
13 taking into account other moneys received pursuant to sections  
14 643.010 to 643.355. For the purpose of determining the amount of  
15 air contaminant emissions on which the fees authorized under this  
16 section are assessed, a facility shall be considered one source

17 ~~[under the definition of]~~ as described in subsection 2 of section  
18 643.078, except that a facility with multiple operating permits  
19 shall pay the emission fees authorized under this section  
20 separately for air contaminants emitted under each individual  
21 permit.

22 2. A source which produces charcoal from wood shall pay an  
23 annual emission fee under this subsection in lieu of the fee  
24 established in subsection 1 of this section. The fee shall be  
25 based upon a maximum fee of twenty-five dollars per ton and applied  
26 upon each ton of regulated air contaminant emitted for the first  
27 four thousand tons of each contaminant emitted in the amount  
28 established by the commission pursuant to subsection 1 of this  
29 section, reduced according to the following schedule:

30 (1) For fees payable under this subsection in the years 1993  
31 and 1994, the fee shall be reduced by one hundred percent;

32 (2) For fees payable under this subsection in the years 1995,  
33 1996 and 1997, the fee shall be reduced by eighty percent;

34 (3) For fees payable under this subsection in the years 1998,  
35 1999 and 2000, the fee shall be reduced by sixty percent.

36 3. The fees imposed in subsection 2 of this section shall not  
37 be imposed or collected after the year 2000 unless the general  
38 assembly reimposes the fee.

39 4. Each air contaminant source with a permit issued under  
40 sections 643.010 to 643.355 shall pay the fee for the first four  
41 thousand tons of each regulated air contaminant emitted each year  
42 but no air contaminant source shall pay fees on total emissions of  
43 regulated air contaminants in excess of twelve thousand tons in any

44 calendar year. A permitted air contaminant source which emitted  
45 less than one ton of all regulated pollutants shall pay a fee equal  
46 to the amount per ton set by the commission. An air contaminant  
47 source which pays emission fees to a holder of a certificate of  
48 authority issued pursuant to section 643.140 may deduct such fees  
49 from any amount due under this section. The fees imposed in this  
50 section shall not be applied to carbon oxide emissions. The fees  
51 imposed in subsection 1 of this section and this subsection shall  
52 not be applied to sulfur dioxide emissions from any Phase I  
53 affected unit subject to the requirements of Title IV, Section 404,  
54 of the federal Clean Air Act, as amended, 42 U.S.C. Section 7651 [7]  
55 et seq., any sooner than January 1, 2000. The fees imposed on  
56 emissions from Phase I affected units shall be consistent with and  
57 shall not exceed the provisions of the federal Clean Air Act, as  
58 amended, and the regulations promulgated thereunder. Any such fee  
59 on emissions from any Phase I affected unit shall be reduced by the  
60 amount of the service fee paid by that Phase I affected unit  
61 pursuant to subsection 8 of this section in that year. Any fees  
62 that may be imposed on Phase I sources shall follow the procedures  
63 set forth in subsection 1 of this section and this subsection and  
64 shall not be applied retroactively.

65 5. Moneys collected under this section shall be transmitted  
66 to the director of revenue for deposit in appropriate subaccounts  
67 of the natural resources protection fund created in section  
68 640.220. A subaccount shall be maintained for fees paid by air  
69 contaminant sources which are required to be permitted under Title  
70 V of the federal Clean Air Act, as amended, 42 U.S.C. Section 7661



71     ~~[7]~~ et seq., and used, upon appropriation, to fund activities by  
72     the department to implement the operating permits program  
73     authorized by Title V of the federal Clean Air Act, as amended.  
74     Another subaccount shall be maintained for fees paid by air  
75     contaminant sources which are not required to be permitted under  
76     Title V of the federal Clean Air Act as amended, and used, upon  
77     appropriation, to fund other air pollution control program  
78     activities. Another subaccount shall be maintained for service  
79     fees paid under subsection 8 of this section by Phase I affected  
80     units which are subject to the requirements of Title IV, Section  
81     404, of the federal Clean Air Act Amendments of 1990 (42 U.S.C.  
82     Section 7651c), as amended, [~~42 U.S.C. Section 7651,~~] and used,  
83     upon appropriation, to fund air pollution control program  
84     activities. The provisions of section 33.080 to the contrary  
85     notwithstanding, moneys in the fund shall not revert to general  
86     revenue at the end of each biennium. Interest earned by moneys in  
87     the subaccounts shall be retained in the subaccounts. The per-ton  
88     fees established under subsection 1 of this section may be adjusted  
89     annually, consistent with the need to fund the reasonable costs of  
90     the program, but shall not be less than twenty-five dollars per ton  
91     of regulated air contaminant nor more than forty dollars per ton of  
92     regulated air contaminant. The first adjustment shall apply to  
93     moneys payable on April 1, 1994, and shall be based upon the  
94     general price level for the twelve-month period ending on August  
95     thirty-first of the previous calendar year.

96             6. The department may initiate a civil action in circuit  
97     court against any air contaminant source which has not remitted the

98 appropriate fees within thirty days. In any judgment against the  
99 source, the department shall be awarded interest at a rate  
100 determined pursuant to section 408.030 and reasonable attorney's  
101 fees. In any judgment against the department, the source shall be  
102 awarded reasonable attorney's fees.

103 7. The department shall not suspend or revoke a permit for an  
104 air contaminant source solely because the source has not submitted  
105 the fees pursuant to this section.

106 8. Any Phase I affected unit which is subject to the  
107 requirements of Title IV, Section 404, of the federal Clean Air Act  
108 Amendments of 1990 (42 U.S.C. Section 7651c), as amended, [~~42~~  
109 ~~U.S.C. Section 7651,~~] shall pay annually beginning April 1, 1993,  
110 and terminating December 31, 1999, a service fee for the previous  
111 calendar year as provided herein. For the first year, the service  
112 fee shall be twenty-five thousand dollars for each Phase I affected  
113 generating unit to help fund the administration of sections  
114 643.010 to 643.355. Thereafter, the service fee shall be annually  
115 set by the commission by rule, following public hearing, based on  
116 an annual allocation prepared by the department showing the  
117 details of all costs and expenses upon which such fees are based  
118 consistent with the department's reasonable needs to administer  
119 and implement sections 643.010 to 643.355 and to fulfill its  
120 responsibilities with respect to Phase I affected units, but such  
121 service fee shall not exceed twenty-five thousand dollars per  
122 generating unit. Any such Phase I affected unit which is located  
123 on one or more contiguous tracts of land with any Phase II  
124 generating unit that pays fees under subsection 1 or subsection 2

125 of this section shall be exempt from paying service fees under this  
126 subsection. A "contiguous tract of land" shall be defined to mean  
127 adjacent land, excluding public roads, highways and railroads,  
128 which is under the control of or owned by the permit holder and  
129 operated as a single enterprise.

130 9. The department of natural resources shall determine the  
131 fees due pursuant to this section by the state of Missouri and its  
132 departments, agencies and institutions, including two- and four-  
133 year institutions of higher education. The director of the  
134 department of natural resources shall forward the various totals  
135 due to the joint committee on capital improvements and the  
136 directors of the individual departments, agencies and  
137 institutions. The departments, as part of the budget process,  
138 shall annually request by specific line item appropriation funds  
139 to pay said fees and capital funding for projects determined to  
140 significantly improve air quality. If the general assembly fails  
141 to appropriate funds for emissions fees as specifically requested,  
142 the departments, agencies and institutions shall pay said fees  
143 from other sources of revenue or funds available. The state of  
144 Missouri and its departments, agencies and institutions may  
145 receive assistance from the small business technical assistance  
146 program established pursuant to section 643.173.

147 10. Each retail agricultural facility that uses, stores, or  
148 sells anhydrous ammonia that is an air contaminant source subject  
149 to the risk management plan under 42 U.S.C. Section 7412(r), as  
150 amended, shall pay an annual registration fee of two hundred  
151 dollars. In addition, each retail agricultural facility that

152 uses, stores, or sells anhydrous ammonia shall pay an annual  
153 tonnage fee calculated on the number of tons of anhydrous ammonia  
154 sold. The initial retail tonnage fee shall be set at one dollar  
155 and twenty-five cents per ton of anhydrous ammonia used or sold.  
156 Each distributor or terminal agricultural facility that uses,  
157 stores, or sells anhydrous ammonia that is an air contaminant  
158 source subject to the risk management plan program 3 under 40 CFR  
159 Part 68 shall pay an annual registration fee of five thousand  
160 dollars and shall not pay a tonnage fee. The annual registration  
161 fees and tonnage fee may be periodically revised under subsection  
162 11 of this section. However, the fees collected shall be used  
163 exclusively for the purposes of administering the provisions of 42  
164 U.S.C. Section 7412(r), as amended, for such agricultural  
165 facilities. Fees paid by agricultural air contaminant sources  
166 that use, store, or sell anhydrous ammonia for the purposes of  
167 implementing the requirements of 42 U.S.C. Section 7412(r), as  
168 amended, shall be deposited into the anhydrous ammonia risk  
169 management plan subaccount within the natural resources protection  
170 fund created in section 643.245. If the funding exceeds the  
171 reasonable costs to administer the programs as set forth in this  
172 section, the department of natural resources shall reduce fees for  
173 all registrants if the fees derived exceed the reasonable cost of  
174 administering the risk management plan under 42 U.S.C. Section  
175 7412(r), as amended.

176 11. Notwithstanding any statutory fee amounts or maximums to  
177 the contrary, the department of natural resources may conduct a  
178 comprehensive review and propose changes to the fee structure

179 authorized by sections 643.073, 643.075, 643.079, 643.225,  
180 643.228, 643.232, 643.237, and 643.242 after holding stakeholder  
181 meetings in order to solicit stakeholder input from each of the  
182 following groups: the asbestos industry, electric utilities,  
183 mineral and metallic mining and processing facilities, cement kiln  
184 representatives, and any other interested industrial or business  
185 entities or interested parties. The department shall submit a  
186 proposed fee structure with stakeholder agreement to the air  
187 conservation commission. The commission shall review such  
188 recommendations at the forthcoming regular or special meeting, but  
189 shall not vote on the fee structure until a subsequent meeting. If  
190 the commission approves, by vote of two-thirds majority or five of  
191 seven commissioners, the fee structure recommendations, the  
192 commission shall authorize the department to file a notice of  
193 proposed rulemaking containing the recommended fee structure, and  
194 after considering public comments, may authorize the department to  
195 file the order of rulemaking for such rule with the joint committee  
196 on administrative rules pursuant to sections 536.021 and 536.024  
197 no later than December first of the same year. If such rules are  
198 not disapproved by the general assembly in the manner set out  
199 below, they shall take effect on January first of the following  
200 calendar year and the previous fee structure shall expire upon the  
201 effective date of the commission-adopted fee structure. Any  
202 regulation promulgated under this subsection shall be deemed to be  
203 beyond the scope and authority provided in this subsection, or  
204 detrimental to permit applicants, if the general assembly, within  
205 the first sixty calendar days of the regular session immediately

206 following the filing of such regulation, by concurrent resolution  
207 disapproves the regulation by concurrent resolution. If the  
208 general assembly so disapproves any regulation filed under this  
209 subsection, the commission shall continue to use the previous fee  
210 structure. The authority of the commission to further revise the  
211 fee structure as provided by this subsection shall expire on August  
212 28, 2024.

643.245. 1. All moneys received pursuant to sections 643.225  
2 to 643.245 and any other moneys so designated shall be placed in  
3 the state treasury and credited to the "Natural Resources  
4 Protection Fund – Air Pollution Asbestos Fee Subaccount", which is  
5 hereby created. Such moneys received pursuant to sections 643.225  
6 to 643.245 shall, subject to appropriation, be used solely for the  
7 purpose of administering this chapter. Any unexpended balance in  
8 such fund at the end of any appropriation period shall not be  
9 transferred to the general revenue fund of the state treasury and  
10 shall be exempt from the provisions of section 33.080.

2. All moneys received under subsection 10 of section 643.079  
12 and any other moneys so designated shall be placed in the "Natural  
13 Resources Protection Fund - Anhydrous Ammonia Risk Management Plan  
14 Subaccount", which is hereby created. Such moneys received under  
15 subsection 10 of section 643.079 shall, subject to appropriation,  
16 be used solely for the purpose of administering the provisions of  
17 section 643.079. Any unexpended balance in such fund at the end of  
18 any appropriation period shall not be transferred to the general  
19 revenue fund of the state treasury and shall be exempt from the  
20 provisions of section 33.080.

21           3. The state treasurer, with the approval of the board of  
22 fund commissioners, is authorized to deposit all of the moneys in  
23 any of the qualified state depositories. All such deposits shall  
24 be secured in such manner and shall be made upon such terms and  
25 conditions as are now and may hereafter be approved by law relative  
26 to state deposits. Any interest received on such deposits shall be  
27 credited to the natural resources protection fund – air pollution  
28 asbestos fee subaccount.

644.060. 1. Processed recycled asphalt shingles, as defined  
2 in section 260.221, may be used for fill, reclamation, and other  
3 beneficial purposes without a permit under sections 644.006 to  
4 644.141 if such processed recycled asphalt shingles are inspected  
5 for toxic and hazardous substances in accordance with requirements  
6 established by the department of natural resources, provided that  
7 processed recycled asphalt shingles shall not be used for such  
8 purposes within five hundred feet of any lake, river, sink hole,  
9 perennial stream, or ephemeral stream, and shall not be used for  
10 such purposes below surface level and closer than fifty feet above  
11 the water table.

12           2. This section shall not be construed to authorize the  
13 abandonment, accumulation, placement, or storage of recycled  
14 asphalt shingles or processed recycled asphalt shingles on any  
15 real property without the consent of the real property owner.

~~[266.355. Unless provided for by federal law, rule~~  
2 ~~or regulation, the director of the department of~~  
3 ~~agriculture shall promulgate, pursuant to chapter 536,~~  
4 ~~and enforce regulations setting forth minimum general~~  
5 ~~standards covering the design, construction, location,~~  
6 ~~installation, and operation of equipment for storing,~~

7 ~~handling, transporting by tank truck, tank trailer, tank~~  
8 ~~ear and utilizing anhydrous ammonia. The provisions of~~  
9 ~~this section shall not apply to equipment which is in use~~  
10 ~~for storing anhydrous ammonia as of August 28, 2010, and~~  
11 ~~which is found by the department to be in substantial~~  
12 ~~compliance with generally accepted standards of safety~~  
13 ~~regarding life and property. The department shall adopt~~  
14 ~~the minimum general safety standards for the storage and~~  
15 ~~handling of anhydrous ammonia set forth in ANSI Standard~~  
16 ~~K61.1-1999, Safety Requirements for the Storage and~~  
17 ~~Handling of Anhydrous Ammonia; except that, ANSI~~  
18 ~~Standard K61.1-1999 shall not be adopted by the~~  
19 ~~department prior to December 1, 2012. For purposes of~~  
20 ~~this section, "ANSI" means the American National~~  
21 ~~Standards Institute.]~~

Section B. Because immediate action is necessary to promote  
2 agricultural economic opportunities in this state, the repeal of  
3 section 266.355, the repeal and reenactment of sections 60.301,  
4 60.315, 60.345, 135.305, 135.686, 348.436, 348.500, 643.050,  
5 643.079, and 643.245, and the enactment of sections 21.915,  
6 135.755, 135.775, 135.778, 135.1610, and 275.357 of section A this  
7 act is deemed necessary for the immediate preservation of the  
8 public health, welfare, peace, and safety, and is hereby declared  
9 to be an emergency act within the meaning of the constitution, and  
10 the repeal of section 266.355, the repeal and reenactment of  
11 sections 60.301, 60.315, 60.345, 135.305, 135.686, 348.436,  
12 348.500, 643.050, 643.079, and 643.245, and the enactment of  
13 sections 21.915, 135.755, 135.775, 135.778, 135.1610, and 275.357  
14 of section A this act shall be in full force and effect upon its  
15 passage and approval.

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House Sponsor

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Senate Handler