SECOND REGULAR SESSION HOUSE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 1039

102ND GENERAL ASSEMBLY

2912H.03C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 67.5122, 71.340, 143.121, and 226.220, RSMo, and to enact in lieu thereof eight new sections relating to business infrastructure development.

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

Section A. Sections 67.5122, 71.340, 143.121, and 226.220, RSMo, are repealed and 2 eight new sections enacted in lieu thereof, to be known as sections 37.1300, 37.1310, 3 37.1320, 71.340, 143.121, 161.264, 226.220, and 226.224, to read as follows:

37.1300. For the purposes of sections **37.1300** to **37.1330**, the following terms 2 mean:

3 (1) "Council", the Missouri geospatial advisory council established in section 4 37.1310;

5 (2) "Geographic information system (GIS)", a computer system for capturing, 6 storing, checking, and displaying data related to positions on the Earth's surface that 7 enables easily seeing, analyzing, and understanding patterns and relationships;

8 (3) "Geospatial", relating to or denoting data that is associated with a particular 9 location;

10 (4) "Missouri Spatial Data Information Service" or "MSDIS", Missouri's 11 primary spatial data clearinghouse responsible for collecting and distributing vector 12 data, aerial photography, and light detection and ranging elevation data that are 13 generated, updated, and funded by state, local, and regional agencies and governments.

37.1310. There is hereby established within the office of administration the 2 "Missouri Geospatial Advisory Council", which is charged with advising the state in 3 ensuring the availability, implementation, and enhancement of a statewide geospatial

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

The council shall be established within the office of the 4 data infrastructure. commissioner of administration. 5 **37.1320.** 1. The council shall consist of members as follows: 2 (1) The commissioner of administration, or the commissioner's designee; 3 (2) The director of the department of agriculture, or the director's designee; 4 (3) The director of the department of conservation, or the director's designee; 5 (4) The director of the department of economic development, or the director's 6 designee; 7 (5) The director of the department of elementary and secondary education, or the director's designee; 8 9 (6) The director of the department of health and senior services, or the director's designee; 10 11 The director of the department of natural resources, or the director's (7) 12 designee; 13 (8) The Missouri military advocate, or the advocate's designee; The adjutant general of the department of the national guard, or the 14 (9) 15 adjutant general's designee; 16 (10) The director of the department of public safety, or the director's designee; (11) The director of the department of revenue, or the director's designee; 17 18 (12) The director of the department of social services, or the director's designee; 19 (13) The director of the department of transportation, or the director's designee; 20 (14) The director of the United States Geological Survey, or the director's 21 designee; 22 (15) The director of the United States Department of Agriculture – Natural **Resource Conservation Service, or the director's designee;** 23 24 (16) The director of the Missouri 911 service board, or the director's designee; 25 (17) The president of the University of Missouri system, or the president's 26 designee; 27 (18) The director of the Missouri Spatial Data Information Service, or the 28 director's designee; 29 (19) The director of the National Geospatial Intelligence Agency-West, or the director's designee: 30 31 (20) A member of the state senate, appointed by the president pro tempore of the 32 senate: 33 (21) A member of the house of representatives, appointed by the speaker of the house of representatives; 34

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35 (22) Thirteen citizens of Missouri, appointed by the commissioner of 36 administration. Such individuals shall represent a geographic balance from within 37 the state, representing both rural and urban areas with at least one individual from each 38 of the seven Missouri economic development regions, as determined by the Missouri 39 economic research information center. Such individuals shall additionally represent 40 city, county, and local government; the private sector; public safety; and academia; and 41 (23) Additional subject matter experts may participate in activities as non-

42 council members.

43 2. Appointed members of the council shall serve three-year terms and shall serve 44 until their successors are appointed. Vacancies on the council shall be filled in the same 45 manner as the original appointment and such member appointed shall serve the 46 remainder of the unexpired term.

47 **3.** The council shall meet monthly and as otherwise required by the 48 commissioner of the office of administration.

49 **4.** The council shall designate from its members a chair and chair-elect for one-50 year terms and shall adopt written guidelines to govern the management of the council.

51 5. Each member of the council shall serve without compensation but may be 52 reimbursed for his or her actual and necessary expenses incurred in the performance of 53 his or her duties as a member of the council.

6. The commissioner of the office of administration shall designate an employee of the office of administration as executive secretary for the council, who shall serve as a nonvoting member and shall maintain the records of the council's activities and decisions and shall be responsible for correspondence between the council and other agencies.

71.340. 1. The mayor and city council of any city or the chairman and board of trustees of any incorporated town or village shall have the power to annually appropriate and 2 pay out of the treasury of such city or incorporated town or village a sum of money, not to 3 4 exceed ten percent of the annual general revenue thereof, for the purpose of constructing, building, repairing, working, grading or macadamizing any public road, street and highway 5 and any bridge thereon leading to and from such city or incorporated town or village; and 6 such appropriation shall be made by ordinance and the money so appropriated shall be 7 applied under the supervision and direction of the engineers of such city or incorporated town 8 or village, and of the county highway engineer of the county in which such city, town or 9 village is located, or of some competent person selected by such city, town or village and 10 11 approved by the county highway engineer, who shall make a report thereof, in writing, to the mayor and city council of such city, or to the chairman and board of trustees of such 12 incorporated town or village; but this privilege shall not extend to a greater distance than five 13

miles from the corporate limits of such city, town or village, and shall not be construed so as to allow any obstruction to or interference with the free use of any such public road, street or highway by the public, except so far as may be necessary while such work is being done, and further shall not be construed to affect the liability of such city, town or village, which liability shall be the same as if such roads, streets and highways were inside the city limits.

2. The mayor and city council of any city or the chairman and board of trustees of any incorporated town or village shall pay out of the treasury of such city or incorporated town or village reimbursement for facility relocation that is required due to road maintenance or construction to any nonrate regulated utility provider.

3. For the purposes of this section and sections 226.220 and 226.224, "nonrate
 regulated utility provider" shall mean:

(1) A telecommunications company as defined in subdivision (52) of section
386.020 whose telecommunications services are not subject to regulation by the public
service commission;

(2) A provider of broadband and other internet-protocol-enabled services as
 defined in subsection 2 of section 392.611;

30 (3) A video service provider as defined in subdivision (17) of subsection 1 of 31 section 67.2677; or

32 (4) A cable operator as defined in subdivision (1) of subsection 1 of section 33 67.2677.

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

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

4 (1) The amount of any federal income tax refund received for a prior year which resulted in a Missouri income tax benefit. The amount added pursuant to this subdivision 5 shall not include any amount of a federal income tax refund attributable to a tax credit 6 reducing a taxpayer's federal tax liability pursuant to Public Law 116-136 or 116-260, enacted 7 by the 116th United States Congress, for the tax year beginning on or after January 1, 2020, 8 and ending on or before December 31, 2020, and deducted from Missouri adjusted gross 9 income pursuant to section 143.171. The amount added under this subdivision shall also not 10 include any amount of a federal income tax refund attributable to a tax credit reducing a 11 taxpayer's federal tax liability under any other federal law that provides direct economic 12 13 impact payments to taxpayers to mitigate financial challenges related to the COVID-19 pandemic, and deducted from Missouri adjusted gross income under section 143.171; 14

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

- 24 (3) The amount of any deduction that is included in the computation of federal 25 taxable income pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as amended 26 by the Job Creation and Worker Assistance Act of 2002 to the extent the amount deducted 27 relates to property purchased on or after July 1, 2002, but before July 1, 2003, and to the 28 extent the amount deducted exceeds the amount that would have been deductible pursuant to 29 26 U.S.C. Section 168 of the Internal Revenue Code of 1986 as in effect on January 1, 2002; 30 (4) The amount of any deduction that is included in the computation of federal taxable income for net operating loss allowed by 26 U.S.C. Section 172 of the Internal 31 32 Revenue Code of 1986, as amended, other than the deduction allowed by 26 U.S.C. Section 33 172(b)(1)(G) and 26 U.S.C. Section 172(i) of the Internal Revenue Code of 1986, as 34 amended, for a net operating loss the taxpayer claims in the tax year in which the net 35 operating loss occurred or carries forward for a period of more than twenty years and carries backward for more than two years. Any amount of net operating loss taken against federal 36 37 taxable income but disallowed for Missouri income tax purposes pursuant to this subdivision after June 18, 2002, may be carried forward and taken against any income on the Missouri 38 39 income tax return for a period of not more than twenty years from the year of the initial loss; 40 and
- 41 (5) For nonresident individuals in all taxable years ending on or after December 31, 42 2006, the amount of any property taxes paid to another state or a political subdivision of 43 another state for which a deduction was allowed on such nonresident's federal return in the 44 taxable year unless such state, political subdivision of a state, or the District of Columbia 45 allows a subtraction from income for property taxes paid to this state for purposes of 46 calculating income for the income tax for such state, political subdivision of a state, or the 47 District of Columbia;
- (6) For all tax years beginning on or after January 1, 2018, any interest expense paid or accrued in a previous taxable year, but allowed as a deduction under 26 U.S.C. Section 163, as amended, in the current taxable year by reason of the carryforward of disallowed business interest provisions of 26 U.S.C. Section 163(j), as amended. For the purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under 26 U.S.C. Section 163, as amended, if the limitation under 26 U.S.C. Section 163(j), as amended, did not exist.

55 3. There shall be subtracted from the taxpayer's federal adjusted gross income the 56 following amounts to the extent included in federal adjusted gross income:

57 (1) Interest received on deposits held at a federal reserve bank or interest or dividends 58 on obligations of the United States and its territories and possessions or of any authority, 59 commission or instrumentality of the United States to the extent exempt from Missouri income taxes pursuant to the laws of the United States. The amount subtracted pursuant to 60 61 this subdivision shall be reduced by any interest on indebtedness incurred to carry the 62 described obligations or securities and by any expenses incurred in the production of interest or dividend income described in this subdivision. The reduction in the previous sentence 63 64 shall only apply to the extent that such expenses including amortizable bond premiums are deducted in determining the taxpayer's federal adjusted gross income or included in the 65 taxpayer's Missouri itemized deduction. The reduction shall only be made if the expenses 66 total at least five hundred dollars; 67

68 (2) The portion of any gain, from the sale or other disposition of property having a 69 higher adjusted basis to the taxpayer for Missouri income tax purposes than for federal 70 income tax purposes on December 31, 1972, that does not exceed such difference in basis. If 71 a gain is considered a long-term capital gain for federal income tax purposes, the modification 72 shall be limited to one-half of such portion of the gain;

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

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

81 (5) The amount of any state income tax refund for a prior year which was included in 82 the federal adjusted gross income;

83 (6) The portion of capital gain specified in section 135.357 that would otherwise be 84 included in federal adjusted gross income;

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

91 (8) For all tax years beginning on or after January 1, 2005, the amount of any income 92 received for military service while the taxpayer serves in a combat zone which is included in 93 federal adjusted gross income and not otherwise excluded therefrom. As used in this section, 94 "combat zone" means any area which the President of the United States by Executive Order 95 designates as an area in which Armed Forces of the United States are or have engaged in 96 combat. Service is performed in a combat zone only if performed on or after the date 97 designated by the President by Executive Order as the date of the commencing of combat 98 activities in such zone, and on or before the date designated by the President by Executive 99 Order as the date of the termination of combatant activities in such zone;

100 (9) For all tax years ending on or after July 1, 2002, with respect to qualified property 101 that is sold or otherwise disposed of during a taxable year by a taxpayer and for which an 102 additional modification was made under subdivision (3) of subsection 2 of this section, the 103 amount by which additional modification made under subdivision (3) of subsection 2 of this 104 section on qualified property has not been recovered through the additional subtractions 105 provided in subdivision (7) of this subsection;

106 (10) For all tax years beginning on or after January 1, 2014, the amount of any 107 income received as payment from any program which provides compensation to agricultural 108 producers who have suffered a loss as the result of a disaster or emergency, including the:

- 109 (a) Livestock Forage Disaster Program;
- 110 (b) Livestock Indemnity Program;
- 111 (c) Emergency Assistance for Livestock, Honeybees, and Farm-Raised Fish;
- 112 (d) Emergency Conservation Program;
- 113 (e) Noninsured Crop Disaster Assistance Program;
- 114 (f) Pasture, Rangeland, Forage Pilot Insurance Program;
- (g) Annual Forage Pilot Program;
- 116 (h) Livestock Risk Protection Insurance Plan;
- 117 (i) Livestock Gross Margin Insurance Plan;

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

(12) One hundred percent of any retirement benefits received by any taxpayer as a result of the taxpayer's service in the Armed Forces of the United States, including reserve components and the National Guard of this state, as defined in 32 U.S.C. Sections 101(3) and 109, and any other military force organized under the laws of this state; and

128 (13) For all tax years beginning on or after January 1, 2022, one hundred percent 129 of any federal, state, or local grant moneys received by the taxpayer if the grant money 130 was disbursed for the express purpose of providing or expanding access to broadband 131 internet to areas of the state deemed to be lacking such access.

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4. There shall be added to or subtracted from the taxpayer's federal adjusted gross 133 income the taxpayer's share of the Missouri fiduciary adjustment provided in section 143.351.

134 5. There shall be added to or subtracted from the taxpayer's federal adjusted gross 135 income the modifications provided in section 143.411.

136 6. In addition to the modifications to a taxpayer's federal adjusted gross income in this 137 section, to calculate Missouri adjusted gross income there shall be subtracted from the taxpayer's federal adjusted gross income any gain recognized pursuant to 26 U.S.C. Section 138 139 1033 of the Internal Revenue Code of 1986, as amended, arising from compulsory or 140 involuntary conversion of property as a result of condemnation or the imminence thereof.

141 7. (1) As used in this subsection, "qualified health insurance premium" means the 142 amount paid during the tax year by such taxpayer for any insurance policy primarily 143 providing health care coverage for the taxpayer, the taxpayer's spouse, or the taxpayer's 144 dependents.

145 (2) In addition to the subtractions in subsection 3 of this section, one hundred percent 146 of the amount of qualified health insurance premiums shall be subtracted from the taxpayer's 147 federal adjusted gross income to the extent the amount paid for such premiums is included in 148 federal taxable income. The taxpayer shall provide the department of revenue with proof of 149 the amount of qualified health insurance premiums paid.

150 8. (1) Beginning January 1, 2014, in addition to the subtractions provided in this 151 section, one hundred percent of the cost incurred by a taxpayer for a home energy audit 152 conducted by an entity certified by the department of natural resources under section 640.153 153 or the implementation of any energy efficiency recommendations made in such an audit shall 154 be subtracted from the taxpayer's federal adjusted gross income to the extent the amount paid 155 for any such activity is included in federal taxable income. The taxpayer shall provide the 156 department of revenue with a summary of any recommendations made in a qualified home energy audit, the name and certification number of the qualified home energy auditor who 157 158 conducted the audit, and proof of the amount paid for any activities under this subsection for 159 which a deduction is claimed. The taxpayer shall also provide a copy of the summary of any 160 recommendations made in a qualified home energy audit to the department of natural 161 resources.

162 (2) At no time shall a deduction claimed under this subsection by an individual taxpayer or taxpayers filing combined returns exceed one thousand dollars per year for 163

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164 individual taxpayers or cumulatively exceed two thousand dollars per year for taxpayers165 filing combined returns.

166 (3) Any deduction claimed under this subsection shall be claimed for the tax year in 167 which the qualified home energy audit was conducted or in which the implementation of the 168 energy efficiency recommendations occurred. If implementation of the energy efficiency 169 recommendations occurred during more than one year, the deduction may be claimed in more 170 than one year, subject to the limitations provided under subdivision (2) of this subsection.

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

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

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(a) "Beginning farmer", a taxpayer who:

a. Has filed at least one but not more than ten Internal Revenue Service Schedule F
(Form 1040) Profit or Loss From Farming forms since turning eighteen years of age;

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

b. Is approved for a beginning farmer loan through the USDA Farm Service AgencyBeginning Farmer direct or guaranteed loan program;

c. Has a farming operation that is determined by the department of agriculture to be
new production agriculture but is the principal operator of a farm and has substantial farming
knowledge; or

185 d. Has been determined by the department of agriculture to be a qualified family 186 member;

187 (b) "Farm owner", an individual who owns farmland and disposes of or relinquishes 188 use of all or some portion of such farmland as follows:

a. A sale to a beginning farmer;

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b. A lease or rental agreement not exceeding ten years with a beginning farmer; or

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c. A crop-share arrangement not exceeding ten years with a beginning farmer;

(c) "Qualified family member", an individual who is related to a farm owner within
the fourth degree by blood, marriage, or adoption and who is purchasing or leasing or is in a
crop-share arrangement for land from all or a portion of such farm owner's farming operation.

(2) (a) In addition to all other subtractions authorized in this section, a taxpayer who
is a farm owner who sells all or a portion of such farmland to a beginning farmer may subtract
from such taxpayer's Missouri adjusted gross income an amount to the extent included in
federal adjusted gross income as provided in this subdivision.

199 (b) Subject to the limitations in paragraph (c) of this subdivision, the amount that may 200 be subtracted shall be equal to the portion of capital gains received from the sale of such

201 farmland that such taxpayer receives in the tax year for which such taxpayer subtracts such 202 capital gain.

203 (c) A taxpayer may subtract the following amounts and percentages per tax year in 204 total capital gains received from the sale of such farmland under this subdivision:

a. For the first two million dollars received, one hundred percent;

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b. For the next one million dollars received, eighty percent;

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c. For the next one million dollars received, sixty percent;

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d. For the next one million dollars received, forty percent; and

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e. For the next one million dollars received, twenty percent.

210 (d) The department of revenue shall prepare an annual report reviewing the costs and 211 benefits and containing statistical information regarding the subtraction of capital gains 212 authorized under this subdivision for the previous tax year including, but not limited to, the 213 total amount of all capital gains subtracted and the number of taxpayers subtracting such 214 capital gains. Such report shall be submitted before February first of each year to the 215 committee on agriculture policy of the Missouri house of representatives and the committee 216 on agriculture, food production and outdoor resources of the Missouri senate, or the successor 217 committees.

(3) (a) In addition to all other subtractions authorized in this section, a taxpayer who is a farm owner who enters a lease or rental agreement for all or a portion of such farmland with a beginning farmer may subtract from such taxpayer's Missouri adjusted gross income an amount to the extent included in federal adjusted gross income as provided in this subdivision.

(b) Subject to the limitation in paragraph (c) of this subdivision, the amount that may be subtracted shall be equal to the portion of cash rent income received from the lease or rental of such farmland that such taxpayer receives in the tax year for which such taxpayer subtracts such income.

(c) No taxpayer shall subtract more than twenty-five thousand dollars per tax year in
 total cash rent income received from the lease or rental of such farmland under this
 subdivision.

(4) (a) In addition to all other subtractions authorized in this section, a taxpayer who is a farm owner who enters a crop-share arrangement on all or a portion of such farmland with a beginning farmer may subtract from such taxpayer's Missouri adjusted gross income an amount to the extent included in federal adjusted gross income as provided in this subdivision.

235 (b) Subject to the limitation in paragraph (c) of this subdivision, the amount that may 236 be subtracted shall be equal to the portion of income received from the crop-share

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arrangement on such farmland that such taxpayer receives in the tax year for which suchtaxpayer subtracts such income.

(c) No taxpayer shall subtract more than twenty-five thousand dollars per tax year intotal income received from the lease or rental of such farmland under this subdivision.

(5) The department of agriculture shall, by rule, establish a process to verify that a taxpayer is a beginning farmer for purposes of this section and shall provide verification to the beginning farmer and farm seller of such farmer's and seller's certification and qualification for the exemption provided in this subsection.

161.264. 1. Subject to appropriation, the department of elementary and 2 secondary education shall establish a statewide program to be known as the "STEM 3 Career Awareness Activity Program" to increase STEM career awareness among 4 students in grades nine through twelve. For the purposes of this section, "STEM" 5 means science, technology, engineering, and mathematics.

6 2. The department of elementary and secondary education shall promote the 7 statewide program beginning in the 2025-26 school year. The program shall introduce 8 students in grades nine through twelve to a wide variety of STEM careers and 9 technology through an activity program that involves participating in STEM-related 10 activities at state, national, or international competitions.

11 3. (1) By January 1, 2025, the department of elementary and secondary 12 education shall solicit proposals to provide the activity program. By March 1, 2025, the 13 department of elementary and secondary education shall select a provider for the 14 program.

15 (2) The department shall select a provider that presents quantitative or 16 qualitative data demonstrating the effectiveness of the program in any of the following 17 areas:

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(a) Helping teachers improve their instruction in STEM-related subjects;

(b) Increasing the likelihood that students will go on to study a STEM-relatedsubject at a four-year college upon graduation from high school; or

(c) Increasing the likelihood that students will enter the STEM workforce upon
 graduation from high school or college.

23 (3) The department shall select a provider that delivers a program that meets the24 following criteria:

(a) Provides an activity program that is led by teachers who are fully certified to
 teach in STEM-related subjects in grades nine through twelve under the laws governing
 the certification of teachers in Missouri; and

(b) Facilitates a cohort of students in grades nine through twelve to participate
 in STEM-related activities at state, national, or international competitions.

30 4. Notwithstanding the provisions of subsections 2 and 3 of this section to the 31 contrary, the department of elementary and secondary education may choose a third-32 party nonprofit entity to implement the statewide program, solicit proposals, and select 33 a provider as described under subsection 3 of this section.

34 5. There is hereby created in the state treasury the "STEM Career Awareness 35 Activity Fund". The fund shall consist of any appropriations, gifts, bequests, or public 36 or private donations to such fund. The state treasurer shall be custodian of the fund. In 37 accordance with sections 30.170 and 30.180, the state treasurer may approve 38 disbursements of public moneys in accordance with distribution requirements and 39 procedures developed by the department of elementary and secondary education. The 40 fund shall be a dedicated fund and, upon appropriation, moneys in the fund shall be 41 used solely for the administration of this section. Notwithstanding the provisions of 42 section 33.080 to the contrary, any moneys remaining in the fund at the end of the 43 biennium shall not revert to the credit of the general revenue fund. The state treasurer 44 shall invest moneys in the fund in the same manner as other funds are invested. Any 45 interest and moneys earned on such investments shall be credited to the fund.

46 6. The department of elementary and secondary education may promulgate all 47 necessary rules and regulations for the administration of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the 48 49 authority delegated in this section shall become effective only if it complies with and is 50 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This 51 section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to 52 53 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2024, shall be 54 invalid and void. 55

226.220. 1. There is hereby created and set up the "State Road Fund" which shall 2 receive all moneys and credits from

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(1) The sale of state road bonds;

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(2) The United States government and intended for highway purposes;

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(3) The state road bond and interest sinking fund as provided in section 226.210; and

6 (4) Any other source if they are held for expenditure by or under the department of 7 transportation or the state highways and transportation commission and if they are not 8 required by section 226.200 to be transferred to the state highway department fund.

2. The costs and expenses withdrawn from the state treasury

(1) For locating, relocating, establishing, acquiring, reimbursing for, constructing,
improving and maintaining state highways in the systems specified in Article IV, Section 30
(b), of the Constitution;

13 (2) For reimbursing nonrate regulated utility providers, as defined in subsection
14 3 of section 71.340, for any costs incurred in facility relocation that is required due to
15 road maintenance or construction;

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(3) For acquiring materials, equipment and buildings; and

17 [(3)] (4) For other purposes and contingencies relating and appertaining to the 18 construction and maintenance of said highways shall be paid from the state road fund upon 19 warrants drawn by the state auditor, based upon bills of particulars and vouchers preapproved 20 and certified for payment by the commissioner of administration and by the state highways 21 and transportation commission acting through such of their employees as may be designated 22 by them.

3. No payments or transfers shall ever be made from the state road fund except for anexpenditure made

(1) Under the supervision and direction of the state highways and transportationcommission; and

27 (2) For a purpose set out in Subparagraph (1), (2), (3), (4), or (5) of Section 30(b),
28 Article IV, of the Constitution.

226.224. The department shall reimburse nonrate regulated utility providers, as 2 defined in subsection 3 of section 71.340, for any costs incurred in facility relocation that 3 is required due to road maintenance or construction.

[67.5122. Sections 67.5110 to 67.5122 shall expire on January 1, 2025, except that for small wireless facilities already permitted or collocated 3 on authority poles prior to such date, the rate set forth in section 67.5116 for 4 collocation of small wireless facilities on authority poles shall remain effective 5 for the duration of the permit authorizing the collocation.]

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