

# Journal of the Senate

## FIRST REGULAR SESSION

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**SIXTY-FOURTH DAY - WEDNESDAY, MAY 7, 2025**

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The Senate met pursuant to adjournment.

President Wasinger in the Chair.

The Reverend Stephen George offered the following prayer:

"I will instruct you and teach you in the way you should go; I will counsel you and watch over you." (Psalm 32:8, NIV)

Almighty God, we gather today as public servants, entrusted with the responsibility of leading and making decisions for the good of the people of this great state. We ask that You would grant us discernment to make wise decisions that honor You and benefit those we serve. Guide our words and actions so they will reflect integrity, courage, and a commitment to the principles of liberty and justice for all. We ask this in Your Holy Name, Amen.

The Pledge of Allegiance to the Flag was recited.

A quorum being established, the Senate proceeded with its business.

The Journal of the previous day was read and approved.

Photographers from KOMU-8 News were given permission to take pictures in the Senate Chamber.

The following Senators were present during the day's proceedings:

**Present—Senators**

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)
Burger	Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)
Gregory (21)	Henderson	Hough	Hudson	Lewis	Luetkemeyer	May
McCreery	Moon	Mosley	Nicola	Nurrenbern	O'Laughlin	Roberts
Schnelting	Schroer	Trent	Washington	Webber	Williams—34	

Absent—Senators—None

Absent with leave—Senators—None

Vacancies—None

The Lieutenant Governor was present.

## RESOLUTIONS

Senator Hudson offered Senate Resolution No. 467, regarding Clifton Arnold "Cliff" Wall, Moody, which was adopted.

Senator Fitzwater offered Senate Resolution No. 468, regarding Richard "Rich" Verne Porterfield, Wentzville, which was adopted.

Senator Schroer offered Senate Resolution No. 469, regarding Ralph Dean Kube, Dardenne Prairie, which was adopted.

Senator Schroer offered Senate Resolution No. 470, regarding Thomas "Tom" James Luedde, O'Fallon, which was adopted.

Senator Schroer offered Senate Resolution No. 471, regarding Edward "Eddie" John Betzer, St. Peters, which was adopted.

Senator Schroer offered Senate Resolution No. 472, regarding Harry Robert "Puncho" Wilson Jr., O'Fallon, which was adopted.

Senator Nurrenbern offered Senate Resolution No. 473, regarding the Seventieth Wedding Anniversary of Vern and Harriett Linscott, Kansas City, which was adopted.

Senator Bean offered Senate Resolution No. 474, regarding Jimmie "Jim" Dwayne Presley, Risco, which was adopted.

Senator Gregory (15) offered Senate Resolution No. 475, regarding Myron R. Holtzman, Chesterfield, which was adopted.

Senator Gregory (15) offered Senate Resolution No. 476, regarding Charles Scott Molden, Town and Country, which was adopted.

Senator Gregory (15) offered Senate Resolution No. 477, regarding Thomas "Tom" John Chuchola, Chesterfield, which was adopted.

Senator Gregory (15) offered Senate Resolution No. 478, regarding Thomas Charles Heineman, Town and Country, which was adopted.

Senator Gregory (15) offered Senate Resolution No. 479, regarding Charles "Chuck" L. Doyel, Chesterfield, which was adopted.

Senator Luetkemeyer offered Senate Resolution No. 480, regarding Park University, Parkville, which was adopted.

Senator Luetkemeyer offered Senate Resolution No. 481, regarding Dr. Katherine B. Swanson, Parkville, which was adopted.

Senator Lewis offered Senate Resolution No. 482, regarding the University of Missouri-Kansas City (UMKC), Kansas City, which was adopted.

Senator Lewis offered Senate Resolution No. 483, regarding Caycee Schwartz, which was adopted.

### **REPORTS OF STANDING COMMITTEES**

Senator Bernskoetter, Chair of the Committee on Fiscal Oversight, submitted the following reports:

Madam President: Your Committee on Fiscal Oversight, to which were referred **HB 121**, with **SCS**, **HCS** for **HB 607**, with **SCS**, and **SS** for **SCS** for **HB 225**, begs leave to report that it has considered the same and recommends that the bills do pass.

### **HOUSE BILLS ON THIRD READING**

Senator Brown (16) moved that **SS** for **SCS** for **HB 225**, be called from the Informal Calendar and again taken up for 3rd reading and final passage, which motion prevailed.

**SS** for **SCS** for **HB 225** was again taken up.

On motion of Senator Brown (16), **SS** for **SCS** for **HB 225** was read the 3rd time and passed by the following vote:

## YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)
Burger	Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)
Gregory (21)	Henderson	Hudson	Lewis	Luetkemeyer	May	McCreery
Mosley	Nurrenbern	Roberts	Schnelting	Schroer	Trent	Washington
Webber	Williams—30					

## NAYS—Senators

Moon	Nicola—2
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## Absent—Senators

Hough	O'Laughlin—2
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Absent with leave—Senators—None

Vacancies—None

The President declared the bill passed.

The emergency clause was adopted by the following vote:

## YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)
Burger	Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)
Gregory (21)	Henderson	Hough	Hudson	Lewis	Luetkemeyer	May
McCreery	Mosley	Nurrenbern	O'Laughlin	Roberts	Schnelting	Schroer
Trent	Washington	Webber	Williams—32			

## NAYS—Senators

Moon	Nicola—2
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Absent—Senators—None

Absent with leave—Senators—None

Vacancies—None

On motion of Senator Brown (16), title to the bill was agreed to.

Senator Brown (16) moved that the vote by which the bill passed be reconsidered.

Senator Brown (16) moved that motion lay on the table, which motion prevailed.

### PRIVILEGED MOTIONS

Senator Henderson, on behalf of the conference committee appointed to act with a like committee from the House on **HCS** for **SS** for **SCS** for **SB 68**, moved that the following conference committee report be taken up, which motion prevailed.

CONFERENCE COMMITTEE REPORT ON  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
SENATE BILL NO. 68

The Conference Committee appointed on House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 68, with House Amendment Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, and 13, begs leave to report that we, after free and fair discussion of the differences, have agreed to recommend and do recommend to the respective bodies as follows:

1. That the House recede from its position on House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 68, as amended;
2. That the Senate recede from its position on Senate Substitute for Senate Committee Substitute for Senate Bill No. 68;
3. That the attached Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 68, be Third Read and Finally Passed.

FOR THE SENATE:

/s/ Senator Mike Henderson  
/s/ Senator Rick Brattin  
/s/ Senator Travis Fitzwater  
/s/ Senator Maggie Nurrenbern  
Senator Stephen Webber

FOR THE HOUSE:

/s/ Representative Bill Allen  
/s/ Representative Ed Lewis  
/s/ Representative Brad Pollitt  
/s/ Representative Kathy Steinhoff  
/s/ Representative Stephanie Boykin

Senator Henderson moved that the above conference committee report be adopted, which motion prevailed by the following vote:

YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Burger
Cierpiot	Crawford	Fitzwater	Gregory (15)	Gregory (21)	Henderson	Hough
Hudson	Lewis	Luetkemeyer	May	McCreery	Mosley	Nurrenbern
O'Laughlin	Roberts	Schnelting	Schroer	Trent	Washington	Webber
Williams—29						

NAYS—Senators

Brown (26)	Moon	Nicola—3
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Absent—Senators

Carter	Coleman—2
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Absent with leave—Senators—None

Vacancies—None

Senator Fitzwater assumed the Chair.

Senator Black assumed the Chair.

Senator Fitzwater assumed the Chair.

Senator Black assumed the Chair.

On motion of Senator Henderson, **CCS** for **HCS** for **SS** for **SCS** for **SB 68**, entitled:

CONFERENCE COMMITTEE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
SENATE BILL NO. 68

An Act to repeal sections 160.077, 160.480, 160.518, 160.522, 160.660, 160.2700, 160.2705, 160.2710, 161.670, 162.700, 162.705, 163.044, 163.045, 163.172, 167.020, 167.022, 167.115, 167.117, 167.151, 167.624, 167.850, 168.021, 168.025, 168.036, 168.407, 168.409, 168.500, 170.014, 170.315, 173.232, 173.1352, 302.177, 302.272, 302.735, and 701.200, RSMo, and section 161.026 as enacted by house bill no. 1606, ninety-ninth general assembly, second regular session, and section 161.026 as enacted by senate bill no. 743, ninety-ninth general assembly, second regular session, and to enact in lieu thereof forty-four new sections relating to elementary and secondary education, with a penalty provision.

Was read the 3rd time and passed by the following vote:

YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Burger
Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)	Gregory (21)	Henderson
Hough	Hudson	Lewis	Luetkemeyer	May	McCreery	Mosley
Nurrenbern	O'Laughlin	Roberts	Schnelting	Trent	Washington	Webber
Williams—29						

NAYS—Senators

Brown (26)	Carter	Moon	Nicola	Schroer—5
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Absent—Senators—None

Absent with leave—Senators—None

Vacancies—None

The President declared the bill passed.

On motion of Senator Henderson, title to the bill was agreed to.

Senator Henderson moved that the vote by which the bill passed be reconsidered.

Senator Luetkemeyer moved that motion lay on the table, which motion prevailed.

Pursuant to Senate Rule 93, Senator Moon submitted the following:

May 7, 2025

Kristina Martin  
Secretary of the Senate  
201 W. Capitol Avenue  
Jefferson City, MO 65101

**PROTEST FOR SS FOR SCS FOR SB 68**

Pursuant to Missouri Senate Rule 93, I submit my protest for SS for SCS for SB 68.

When introduced, the purpose of Senate Bill 68 related to school safety. Specifically, the “act requires local educational agencies to report to the Department of Elementary and Secondary Education all school safety incidents and credible threats that occur at each attendance center of the local educational agency, including, but not limited to, all actual incidents or credible threats of school shootings or other incidents or threats involving a firearm, explosive, knife, or other weapon, as provided in the act.”

Prior to its passage, a Senate Substitute was adopted which changed the purpose from the original (relating to school safety) to relating to elementary and secondary education. This change included a provisions to allow the inclusion of Get the Lead Out of School Drinking Water, calculation of student attendance, comprehensive emergency operations plans, cardiac emergency response plans, stop the bleed act, grade level equivalence, active military members participation in extra-curricular activities, adult high schools, teacher representatives on the state board of education, STEM career awareness, virtual assessments, electronic personal communications devices, kindergarten eligibility for children with a developmental delay, contracts for special educational services, small schools grant, state aid for schools, minimum teacher’s salary, juvenile court, children of school contractors, zero-tolerance disciplinary policies, CPR, recovery high schools, teacher certification, teacher externships, substitute teaching in retirement, principal-administrator academy, the teaching of reading, teacher recruitment and retention scholarships, international baccalaureate examinations, and school bus endorsements.

Missouri’s Constitution states, in Article III, section 21, “... no bill shall be so amended through its passage through either house as to change its original purpose.” In my understanding of the changes made to SB 68, it appears to be evident the bill violates the state constitution. Therein lies the reason for my vote against the bill.



Mike Moon  
District 29

Senator Fitzwater assumed the Chair.

### MESSAGES FROM THE HOUSE

The following messages were received from the House of Representatives through its Chief:

Madam President: I am instructed by the House of Representatives to inform the Senate that the House refuses to recede from its position on **HCS for SS for SB 7**, as amended, and grants the Senate a conference thereon.

Also,

Madam President: I am instructed by the House of Representatives to inform the Senate that the House refuses to recede from its position on **HCS for SS for SCS for SB 60**, as amended, and grants the Senate a conference thereon.

Also,

Madam President: The Speaker of the House of Representatives has appointed the following committee to act with a like committee from the Senate on **HCS for SS for SB 7**, as amended. Representatives: Christ, Cook, Hruza, Sharp (37), Doll.

Also,

Madam President: The Speaker of the House of Representatives has appointed the following committee to act with a like committee from the Senate on **HCS for SS for SCS for SB 60**, as amended. Representatives: Myers, Lewis, Coleman, Sharp (37), Anderson.

### **CONFERENCE COMMITTEE APPOINTMENTS**

President Pro Tem O’Laughlin appointed the following conference committee to act with a like committee from the House on **SS** for **SB 7**, with **HCS**, as amended: Senators Bernskoetter, Crawford, Trent, McCreery, and Lewis.

Also,

President Pro Tem O’Laughlin appointed the following conference committee to act with a like committee from the House on **SS** for **SCS** for **SB 60**, with **HCS**, as amended: Senators Carter, Cierpiot, Crawford, McCreery, and Lewis.

President Pro Tem O’Laughlin assumed the Chair.

### **REPORTS OF STANDING COMMITTEES**

Senator Hough, Chair of the Committee on Appropriations, submitted the following reports:

Madam President: Your Committee on Appropriations, to which was referred **HCS** for **HB 18**, begs leave to report that it has considered the same and recommends that the Senate Committee Substitute, hereto attached, do pass.

Also,

Madam President: Your Committee on Appropriations, to which was referred **HCS** for **HB 19**, begs leave to report that it has considered the same and recommends that the Senate Committee Substitute, hereto attached, do pass.

Also,

Madam President: Your Committee on Appropriations, to which was referred **HCS** for **HB 20**, begs leave to report that it has considered the same and recommends that the Senate Committee Substitute, hereto attached, do pass.

Senator Schroer, Chair of the Committee on Judiciary and Civil and Criminal Jurisprudence, submitted the following report:

Madam President: Your Committee on Judiciary and Civil and Criminal Jurisprudence, to which was referred **HCS** for **HB 176**, begs leave to report that it has considered the same and recommends that the Senate Committee Substitute, hereto attached, do pass.

Senator Fitzwater assumed the Chair.

### **PRIVILEGED MOTIONS**

Senator Schroer, on behalf of the conference committee appointed to act with a like committee from the House on **SS** for **HCS** for **HBs 595** and **343**, moved that the following conference committee report be taken up, which motion prevailed.

CONFERENCE COMMITTEE REPORT ON  
SENATE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
HOUSE BILLS NOS. 595 and 343

The Conference Committee appointed on Senate Substitute for House Committee Substitute for House Bills Nos. 595 and 343, with Senate Amendment No. 1 to Senate Amendment No. 1; Senate Amendment No.1, as amended; Senate Amendment No. 1 to Senate Amendment No. 3; and Senate Amendment No. 3, as amended, begs leave to report that we, after free and fair discussion of the differences, have agreed to recommend and do recommend to the respective bodies as follows:

1. That the Senate recede from its position on Senate Substitute for House Committee Substitute for House Bills Nos. 595 and 343, as amended;
2. That the House recede from its position on House Committee Substitute for House Bills Nos. 595 and 343;
3. That the attached Conference Committee Substitute for Senate Substitute for House Committee Substitute for House Bills Nos. 595 and 343, be Third Read and Finally Passed.

FOR THE HOUSE:

/s/ Representative Chris Brown  
/s/ Representative Ben Baker  
/s/ Representative Ben Keathley  
Representative Raychel Proudie  
/s/ Representative Marlene Terry

FOR THE SENATE:

/s/ Senator Nick Schroer  
/s/ Senator David Gregory  
/s/ Senator Curtis Trent  
Senator Patty Lewis  
Senator Steven Roberts

Senator Schroer moved that the above conference committee report be adopted.

Senator Lewis made a substitute motion that the Senate refuse to adopt the **CCR** on **SS** for **HCS** for **HBs 595 and 343** and request the House to recede from its position and take up and pass **SS** for **HCS** for **HBs 595 and 343**, or failing to do so, grant the Senate further conference thereon, which motion failed.

Senator Bean assumed the Chair.

Senator Schroer moved that the above conference committee report be adopted, which motion prevailed by the following vote:

YEAS—Senators

Bean	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)	Burger
Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)	Gregory (21)
Henderson	Hudson	Luetkemeyer	Nicola	O'Laughlin	Schnelting	Schroer
Trent—22						

NAYS—Senators

Beck	Lewis	May	McCreery	Moon	Mosley	Nurrenbern
Roberts	Washington	Webber	Williams—11			

Absent—Senator Hough—1

Absent with leave—Senators—None

Vacancies—None



On motion of Senator Schroer, **CCS** for **SS** for **HCS** for **HBs 595** and **343**, entitled:

CONFERENCE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
HOUSE BILLS NOS. 595 and 343

An Act to repeal sections 339.780 and 441.043, RSMo, and to enact in lieu thereof two new sections relating to real estate transactions.

Was read the 3rd time and passed by the following vote:

YEAS—Senators

Bean	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)	Burger
Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)	Gregory (21)
Henderson	Hudson	Luetkemeyer	Moon	Nicola	O'Laughlin	Schnelting
Schroer	Trent—23					

NAYS—Senators

Beck	Lewis	May	McCreery	Mosley	Nurrenbern	Roberts
Washington	Webber	Williams—10				

Absent—Senator Hough—1

Absent with leave—Senators—None

Vacancies—None

The President declared the bill passed.

On motion of Senator Schroer, title to the bill was agreed to.

Senator Schroer moved that the vote by which the bill passed be reconsidered.

Senator Luetkemeyer moved that motion lay on the table, which motion prevailed.

**MESSAGES FROM THE HOUSE**

The following messages were received from the House of Representatives through its Chief:

Madam President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted **SS No. 2** for **HCS** for **HBs 594** and **508** and has taken up and passed **SS No. 2** for **HCS** for **HBs 594** and **508**.

Also,

Madam President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and adopted the Conference Committee Report on **SS** for **SB 28**, with **HA 1**, **HA 2**, **HA 1** to **HA 3**, **HA 3**, as amended, **HA 4**, and has taken up and passed **CCS** for **SS** for **SB 28**.

Also,

Madam President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **SS** for **SB 218**, entitled:

An Act to repeal sections 455.010, 455.035, 455.513, 476.806, 476.1300, 476.1302, 476.1304, 476.1306, 476.1308, 476.1310, 476.1313, 477.650, 478.001, 478.330, 478.690, 478.710, 488.040, 494.455, 575.095, and 575.260, RSMo, and to enact in lieu thereof twenty-one new sections relating to court operations, with penalty provisions.

With HA 1.

#### HOUSE AMENDMENT NO. 1

Amend House Committee Substitute for Senate Substitute for Senate Bill No. 218, Pages 1-3., Section 455.010, Lines 1-68, by deleting said section and lines from the bill; and

Further amend said bill, Pages 3-4, Section 455.035, Lines 1-18, by deleting said section and lines from the bill; and

Further amend said bill, Page 4, Section 455.513, Lines 1-25, by deleting said section and lines from the bill; and

Further amend said bill, Page 15, Section 478.001, Line 105, by inserting after the word "Administration" the words "**or its successor department or agency**"; and

Further amend said bill and page, Section 478.330, Line 10, by inserting after the word "**Constitution**" the words "**or except as otherwise provided by law**"; and

Further amend said bill and section, Page 16, Line 16, by inserting after said section and line the following:

**"478.376. There shall be three circuit judges in the sixth judicial circuit.**

478.610. 1. [There shall be three circuit judges in the thirteenth judicial circuit consisting of the counties of Boone and Callaway. These judges shall sit in divisions numbered one, two and three. Beginning on January 1, 2007,] There shall be [four] **five** circuit judges in the thirteenth judicial circuit and these judges shall sit in divisions numbered one, two, three, [and] four, **and thirteen**.

2. The circuit judge in division two shall be elected in 1980. The circuit judges in divisions one and three shall be elected in 1982. The circuit judge in division four shall be elected in [2006 for a two-year term and thereafter in] 2008 [for a full six-year term], **and every six years thereafter. The circuit judge in division thirteen shall be elected in 2030, and every six years thereafter.**

3. Beginning August 28, 2001, there shall be one more additional associate circuit judge position in Boone County than is provided pursuant to section 478.320.

478.625. 1. [Beginning on January 1, 2003,] There shall be [three] **four** circuit judges in the nineteenth judicial circuit [consisting of the county of Cole].

2. One circuit judge shall be first elected in 1982. The second circuit judge shall be first elected in 1984. The third circuit judge shall be first elected in 2002. **The fourth circuit judge shall be elected in 2030, and every six years thereafter.**

3. Effective January 1, 2021, in compliance with section 478.320, there shall be two associate circuit judges in Cole County. The second associate circuit judge shall be first elected in 2020."; and

Further amend said bill, Pages 18-19, Section 575.095, Lines 1-30, by deleting said section and lines from the bill; and

Further amend said bill, Page 19, Section 575.260, Lines 1-12, by deleting said section and lines from the bill; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

In which the concurrence of the Senate is respectfully requested.

### PRIVILEGED MOTIONS

Senator Black moved that **SS** for **SB 218**, with **HCS**, be taken up for 3rd reading and final passage, which motion prevailed.

**HCS** for **SS** for **SB 218**, entitled:

#### HOUSE COMMITTEE SUBSTITUTE FOR SENATE SUBSTITUTE FOR SENATE BILL NO. 218

An Act to repeal sections 455.010, 455.035, 455.513, 476.806, 476.1300, 476.1302, 476.1304, 476.1306, 476.1308, 476.1310, 476.1313, 477.650, 478.001, 478.330, 478.690, 478.710, 488.040, 494.455, 575.095, and 575.260, RSMo, and to enact in lieu thereof twenty-one new sections relating to court operations, with penalty provisions.

Was taken up.

Senator Black moved that **HCS** for **SS** for **SB 218**, as amended, be adopted, which motion prevailed by the following vote:

#### YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)
Burger	Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)
Gregory (21)	Henderson	Hudson	Lewis	Luetkemeyer	May	McCreery
Moon	Mosley	Nicola	Nurrenbern	O'Laughlin	Roberts	Schnelting
Schroer	Trent	Washington	Webber	Williams—33		

#### NAYS—Senators—None

Absent—Senator Hough—1

Absent with leave—Senators—None

Vacancies—None

On motion of Senator Black, **HCS for SS for SB 218**, as amended, was read the 3rd time and passed by the following vote:

## YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)
Burger	Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)
Gregory (21)	Henderson	Hudson	Lewis	Luetkemeyer	May	McCreery
Moon	Mosley	Nicola	Nurrenbern	O'Laughlin	Roberts	Schnelting
Schroer	Trent	Washington	Webber	Williams—33		

NAYS—Senators—None

Absent—Senator Hough—1

Absent with leave—Senators—None

Vacancies—None

The President declared the bill passed.

On motion of Senator Black, title to the bill was agreed to.

Senator Black moved that the vote by which the bill passed be reconsidered.

Senator Luetkemeyer moved that motion lay on the table, which motion prevailed.

Bill ordered enrolled.

Senator Brown (26), on behalf of the conference committee appointed to act with a like committee from the House on **HCS for SS for SB 63**, moved that the following conference committee report be taken up, which motion prevailed.

CONFERENCE COMMITTEE REPORT ON  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE BILL NO. 63

The Conference Committee appointed on House Committee Substitute for Senate Substitute for Senate Bill No. 63, with House Amendment No. 1, begs leave to report that we, after free and fair discussion of the differences, have agreed to recommend and do recommend to the respective bodies as follows:

1. That the House recede from its position on House Committee Substitute for Senate Substitute for Senate Bill No. 63, as amended;
2. That the Senate recede from its position on Senate Substitute for Senate Bill No. 63;
3. That the attached Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Bill No. 63, be Third Read and Finally Passed.

## FOR THE SENATE:

/s/ Senator Ben Brown (26)  
/s/ Senator Rick Brattin  
/s/ Senator Travis Fitzwater  
/s/ Senator Doug Beck  
/s/ Senator Tracy McCreery

## FOR THE HOUSE:

/s/ Representative Dirk Deaton  
/s/ Representative Josh Hurlbert  
/s/ Representative Mitch Boggs  
/s/ Representative Will Jobe  
/s/ Representative Kimberly-Ann Collins

Senator Brown (26) moved that the above conference committee report be adopted, which motion prevailed by the following vote:

## YEAS—Senators

Bean	Beck	Black	Brattin	Brown (16)	Brown (26)	Burger
Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)	Gregory (21)
Henderson	Hudson	Lewis	Luetkemeyer	May	McCreery	Moon
Mosley	Nicola	Nurrenbern	O'Laughlin	Roberts	Schnelting	Schroer
Trent	Washington	Webber	Williams—32			

## NAYS—Senators—None

## Absent—Senators

Bernskoetter      Hough—2

## Absent with leave—Senators—None

## Vacancies—None

Senator Hudson assumed the Chair.

On motion of Senator Brown (26), **CCS for HCS for SS for SB 63**, entitled:

CONFERENCE COMMITTEE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE BILL NO. 63

An Act to repeal sections 167.012, 167.013, and 167.042, RSMo, and to enact in lieu thereof four new sections relating to participation of certain students in nontraditional educational settings.

Was read the 3rd time and passed by the following vote:

## YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)
Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)	Henderson
Hudson	Lewis	Luetkemeyer	May	McCreery	Moon	Nicola
Nurrenbern	O'Laughlin	Roberts	Schnelting	Schroer	Trent	Washington
Webber	Williams—30					

## NAYS—Senators

Burger      Gregory (21)      Mosley—3

## Absent—Senator Hough—1

## Absent with leave—Senators—None

## Vacancies—None

The President declared the bill passed.

On motion of Senator Brown (26), title to the bill was agreed to.

Senator Brown (26) moved that the vote by which the bill passed be reconsidered.

Senator Luetkemeyer moved that motion lay on the table, which motion prevailed.

**MESSAGES FROM THE HOUSE**

The following message was received from the House of Representatives through its Chief:

Madam President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **SS** for **SCS** for **SB 97**, entitled:

An Act to repeal sections 362.020, 362.247, 362.275, 362.295, 362.490, 427.300, and 447.200, RSMo, and to enact in lieu thereof eight new sections relating to financial institutions, with penalty provisions.

With HA 1, HA 2, and HA 3.

**HOUSE AMENDMENT NO. 1**

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 97, Page 1, In the Title, Line 3, by deleting the word "institutions" and inserting in lieu thereof the word "transactions"; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

**HOUSE AMENDMENT NO. 2**

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 97, Page 1, Section A, Line 5, by inserting after all of said section and line the following:

"339.780. 1. All written agreements for brokerage services on behalf of a seller, landlord, buyer, or tenant shall be entered into by the designated broker on behalf of that broker and affiliated licensees, except that the designated broker may authorize affiliated licensees in writing to enter into the written agreements on behalf of the designated broker.

2. Before engaging in any of the activities enumerated in section 339.010, a designated broker intending to establish a limited agency relationship with a seller or landlord shall enter into a written agency agreement with the party to be represented. The agreement shall include a licensee's duties and responsibilities specified in section 339.730 and the terms of compensation and shall specify whether an offer of subagency may be made to any other designated broker.

3. Before [or while] engaging in any acts enumerated in section 339.010, except ministerial acts defined in section 339.710, a designated broker acting as a single agent for a buyer or tenant shall enter into a written agency agreement with the buyer or tenant. The agreement shall include a licensee's duties and responsibilities specified in section 339.740 and the terms of compensation.

4. Before engaging in any of the activities enumerated in section 339.010, a designated broker intending to act as a dual agent shall enter into a written agreement with the seller and buyer or landlord and tenant permitting the designated broker to serve as a dual agent. The agreement shall include a licensee's duties and responsibilities specified in section 339.750 and the terms of compensation.

5. Before engaging in any of the activities enumerated in section 339.010, a designated broker intending to act as a subagent shall enter into a written agreement with the designated broker for the client. If a designated broker has made a unilateral offer of subagency, another designated broker can enter into the subagency relationship by the act of disclosing to the customer that he or she is a subagent of the client. If a designated broker has made an appointment pursuant to section 339.820, an affiliated licensee that

has been excluded by such appointment may enter into the subagency relationship by the act of disclosing to the customer that he or she is a subagent of the client.

6. A designated broker who intends to act as a transaction broker and who expects to receive compensation from the party he or she assists shall enter into a written transaction brokerage agreement with such party or parties contracting for the broker's service. The transaction brokerage agreement shall include a licensee's duties and responsibilities specified in section 339.755 and the terms of compensation.

7. All exclusive brokerage agreements shall specify that the broker, through the broker or through one or more affiliated licensees, shall provide, at a minimum, the following services:

(1) Accepting delivery of and presenting to the client or customer offers and counteroffers to buy, sell, or lease the client's or customer's property or the property the client or customer seeks to purchase or lease;

(2) Assisting the client or customer in developing, communicating, negotiating, and presenting offers, counteroffers, and notices that relate to the offers and the counteroffers until a lease or purchase agreement is signed and all contingencies are satisfied or waived; and

(3) Answering the client's or customer's questions relating to the offers, counteroffers, notices, and contingencies.

8. Nothing contained in this section shall prohibit the public from entering into written contracts with any broker which contain duties, obligations, or responsibilities which are in addition to those specified in this section."; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

#### HOUSE AMENDMENT NO. 3

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 97, Page 1, Section A, Line 5, by inserting after all of said section and line the following:

"32.115. 1. The department of revenue shall grant a tax credit, to be applied in the following order until used, against:

- (1) The annual tax on gross premium receipts of insurance companies in chapter 148;
- (2) The tax on banks determined pursuant to subdivision (2) of subsection 2 of section 148.030;
- (3) The tax on banks determined in subdivision (1) of subsection 2 of section 148.030;
- (4) The tax on other financial institutions in chapter 148;
- (5) The corporation franchise tax in chapter 147;
- (6) The state income tax in chapter 143; and
- (7) The annual tax on gross receipts of express companies in chapter 153.

2. For proposals approved pursuant to section 32.110:

(1) The amount of the tax credit shall not exceed fifty percent of the total amount contributed during the taxable year by the business firm or, in the case of a financial institution, where applicable, during the relevant income period in programs approved pursuant to section 32.110;

(2) Except as provided in subsection 2 or 5 of this section, a tax credit of up to seventy percent may be allowed for contributions to programs where activities fall within the scope of special program priorities as defined with the approval of the governor in regulations promulgated by the director of the department of economic development;

(3) Except as provided in subsection 2 or 5 of this section, the tax credit allowed for contributions to programs located in any community shall be equal to seventy percent of the total amount contributed where such community is a city, town or village which has fifteen thousand or less inhabitants as of the last decennial census and is located in a county which is either located in:

(a) An area that is not part of a standard metropolitan statistical area;

(b) A standard metropolitan statistical area but such county has only one city, town or village which has more than fifteen thousand inhabitants; or

(c) A standard metropolitan statistical area and a substantial number of persons in such county derive their income from agriculture.

Such community may also be in an unincorporated area in such county as provided in subdivision (1), (2) or (3) of this subsection. Except in no case shall the total economic benefit of the combined federal and state tax savings to the taxpayer exceed the amount contributed by the taxpayer during the tax year;

(4) Such tax credit allocation, equal to seventy percent of the total amount contributed, shall not exceed four million dollars in fiscal year 1999 and six million dollars in fiscal year 2000 and any subsequent fiscal year. When the maximum dollar limit on the seventy percent tax credit allocation is committed, the tax credit allocation for such programs shall then be equal to fifty percent credit of the total amount contributed. Regulations establishing special program priorities are to be promulgated during the first month of each fiscal year and at such times during the year as the public interest dictates. Such credit shall not exceed two hundred and fifty thousand dollars annually except as provided in subdivision (5) of this subsection. No tax credit shall be approved for any bank, bank and trust company, insurance company, trust company, national bank, savings association, or building and loan association for activities that are a part of its normal course of business. Any tax credit not used in the period the contribution was made may be carried over the next five succeeding calendar or fiscal years until the full credit has been claimed. Except as otherwise provided for proposals approved pursuant to section 32.111, 32.112 or 32.117, in no event shall the total amount of all other tax credits allowed pursuant to sections 32.100 to 32.125 exceed thirty-two million dollars in any one fiscal year, of which six million shall be credits allowed pursuant to section 135.460. If six million dollars in credits are not approved, then the remaining credits may be used for programs approved pursuant to sections 32.100 to 32.125;

(5) The credit may exceed two hundred fifty thousand dollars annually and shall not be limited if community services, crime prevention, education, job training, physical revitalization or economic development, as defined by section 32.105, is rendered in an area defined by federal or state law as an impoverished, economically distressed, or blighted area or as a neighborhood experiencing problems endangering its existence as a viable and stable neighborhood, or if the community services, crime



prevention, education, job training, physical revitalization or economic development is limited to impoverished persons.

3. For proposals approved pursuant to section 32.111:

(1) The amount of the tax credit shall not exceed fifty-five percent of the total amount invested in affordable housing assistance activities or market rate housing in distressed communities as defined in section 135.530 by a business firm. Whenever such investment is made in the form of an equity investment or a loan, as opposed to a donation alone, tax credits may be claimed only where the loan or equity investment is accompanied by a donation which is eligible for federal income tax charitable deduction, and where the total value of the tax credits herein plus the value of the federal income tax charitable deduction is less than or equal to the value of the donation. Any tax credit not used in the period for which the credit was approved may be carried over the next ten succeeding calendar or fiscal years until the full credit has been allowed. If the affordable housing units or market rate housing units in distressed communities for which a tax is claimed are within a larger structure, parts of which are not the subject of a tax credit claim, then expenditures applicable to the entire structure shall be reduced on a prorated basis in proportion to the ratio of the number of square feet devoted to the affordable housing units or market rate housing units in distressed communities, for purposes of determining the amount of the tax credit. The total amount of tax credit granted for programs approved pursuant to section 32.111 for the fiscal year beginning July 1, 1991, shall not exceed two million dollars, to be increased by no more than two million dollars each succeeding fiscal year, until the total tax credits that may be approved reaches ten million dollars in any fiscal year;

(2) For any year during the compliance period indicated in the land use restriction agreement, the owner of the affordable housing rental units for which a credit is being claimed shall certify to the commission that all tenants renting claimed units are income eligible for affordable housing units and that the rentals for each claimed unit are in compliance with the provisions of sections 32.100 to 32.125. The commission is authorized, in its discretion, to audit the records and accounts of the owner to verify such certification;

(3) In the case of owner-occupied affordable housing units, the qualifying owner occupant shall, before the end of the first year in which credits are claimed, certify to the commission that the occupant is income eligible during the preceding two years, and at the time of the initial purchase contract, but not thereafter. The qualifying owner occupant shall further certify to the commission, before the end of the first year in which credits are claimed, that during the compliance period indicated in the land use restriction agreement, the cost of the affordable housing unit to the occupant for the claimed unit can reasonably be projected to be in compliance with the provisions of sections 32.100 to 32.125. Any succeeding owner occupant acquiring the affordable housing unit during the compliance period indicated in the land use restriction agreement shall make the same certification;

(4) If at any time during the compliance period the commission determines a project for which a proposal has been approved is not in compliance with the applicable provisions of sections 32.100 to 32.125 or rules promulgated therefor, the commission may within one hundred fifty days of notice to the owner either seek injunctive enforcement action against the owner, or seek legal damages against the owner representing the value of the tax credits, or foreclose on the lien in the land use restriction agreement, selling the project at a public sale, and paying to the owner the proceeds of the sale, less the costs of the sale and less the value of all tax credits allowed herein. The commission shall remit to the

director of revenue the portion of the legal damages collected or the sale proceeds representing the value of the tax credits. However, except in the event of intentional fraud by the taxpayer, the proposal's certificate of eligibility for tax credits shall not be revoked.

4. For proposals approved pursuant to section 32.112, the amount of the tax credit shall not exceed fifty-five percent of the total amount contributed to a neighborhood organization by business firms. Any tax credit not used in the period for which the credit was approved may be carried over the next ten succeeding calendar or fiscal years until the full credit has been allowed. The total amount of tax credit granted for programs approved pursuant to section 32.112 shall not exceed one million dollars for each fiscal year. **For any fiscal year in which the total amount of tax credits authorized for programs approved pursuant to section 32.111 is less than ten million dollars, such amount not authorized may be authorized for programs approved pursuant to section 32.112 during the same fiscal year, provided that the total combined amount of tax credits for programs approved pursuant to sections 32.111 and 32.112 during the fiscal year does not exceed eleven million dollars.**

5. The total amount of tax credits used for market rate housing in distressed communities pursuant to sections 32.100 to 32.125 shall not exceed thirty percent of the total amount of all tax credits authorized pursuant to sections 32.111 and 32.112."; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.

In which the concurrence of the Senate is respectfully requested.

### **HOUSE BILLS ON THIRD READING**

**HB 121**, introduced by Representative Murphy, with **SCS**, entitled:

An Act to repeal section 210.950, RSMo, and to enact in lieu thereof one new section relating to newborn safety incubators.

Was taken up by Senator Coleman.

**SCS** for **HB 121**, entitled:

#### **SENATE COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 121**

An Act to repeal sections 135.630 and 210.950, RSMo, and to enact in lieu thereof two new sections relating to perinatal resources.

Was taken up.

Senator Coleman moved that **SCS** for **HB 121** be adopted.

Senator Coleman offered **SS** for **SCS** for **HB 121**, entitled:

#### **SENATE SUBSTITUTE FOR SENATE COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 121**

An Act to repeal sections 135.600, 135.621, and 210.950, RSMo, and to enact in lieu thereof five new sections relating to vulnerable persons.

Senator Coleman moved that **SS** for **SCS** for **HB 121** be adopted, which motion prevailed.

On motion of Senator Coleman, **SS** for **SCS** for **HB 121** was read the 3rd time and passed by the following vote:

YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brown (16)	Brown (26)	Burger
Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)	Gregory (21)
Henderson	Hough	Hudson	Lewis	Luetkemeyer	May	McCreery
Mosley	Nicola	Nurrenbern	O'Laughlin	Roberts	Schnelting	Schroer
Trent	Webber	Williams—31				

NAYS—Senator Moon—1

Absent—Senators

Brattin Washington—2

Absent with leave—Senators—None

Vacancies—None

The President declared the bill passed.

On motion of Senator Coleman, title to the bill was agreed to.

Senator Coleman moved that the vote by which the bill passed be reconsidered.

Senator Luetkemeyer moved that motion lay on the table, which motion prevailed.

At the request of Senator Gregory (15), **HB 199**, with **SCS**, was placed on the Informal Calendar.

**HCS** for **HB 999**, entitled:

An Act to amend chapter 138, RSMo, by adding thereto one new section relating to the state tax commission.

Was taken up by Senator Nicola.

Senator Nicola offered **SS** for **HCS** for **HB 999**, entitled:

SENATE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
HOUSE BILL NO. 999

An Act to amend chapters 137 and 138, RSMo, by adding thereto two new sections relating to property taxes.

Senator Nicola moved that **SS** for **HCS** for **HB 999** be adopted.

Senator Burger offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for House Committee Substitute for House Bill No. 999, Page 1, Section A, Line 3, by inserting after all of said line the following:

**“135.1310. 1. This section shall be known and may be cited as the “Child Care Contribution Tax Credit Act”.**

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

**(1) “Child care”, the same as defined in section 210.201;**

**(2) “Child care desert”, a census tract that has a poverty rate of at least twenty percent or a median family income of less than eighty percent of the statewide average and where at least five hundred people or thirty-three percent of the population are located at least one-half mile away from a child care provider in urbanized areas or at least ten miles away in rural areas;**

**(3) “Child care provider”, a child care provider as defined in section 210.201 that is licensed pursuant to section 210.221, or that is unlicensed and that is registered with the department of elementary and secondary education;**

**(4) “Contribution”, an eligible donation of cash, stock, bonds or other marketable securities, or real property. “Contribution” shall include the reasonable purchase price paid for an employer’s purchase of child care from a child care provider for the children of the employer’s employees;**

**(5) “Department”, the Missouri department of economic development;**

**(6) “Intermediary”, a nonprofit organization that is, or agrees to become, subject to the jurisdiction of this state for the purposes of the administration and enforcement of this section, and that distributes funds for the purposes of supporting a child care provider;**

**(7) “Person related to the taxpayer”, an individual connected with the taxpayer by blood, adoption, or marriage, or an individual, corporation, partnership, limited liability company, trust, or association controlled by, or under the control of, the taxpayer directly, or through an individual, corporation, limited liability company, partnership, trust, or association under the control of the taxpayer;**

**(8) “Rural area”, a town or community within the state that is not within a metropolitan statistical area and has a population of six thousand or fewer inhabitants as established by the United States Census Bureau, or any unincorporated area not within a metropolitan statistical area;**

**(9) “State tax liability”, any liability incurred by a taxpayer pursuant to chapter 143 or chapter 148, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions;**

**(10) “Tax credit”, a credit against the taxpayer’s state tax liability;**

**(11) “Taxpayer”, a corporation as defined in section 143.441 or 143.471, any charitable organization that is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed pursuant to chapter 143, or individuals or partnerships subject to the state income tax imposed by the provisions of chapter 143.**

**3. For all tax years beginning on or after January 1, 2026, a taxpayer may claim the tax credit authorized in this section against the taxpayer’s state tax liability for the tax year in which a verified contribution was made in an amount equal to seventy-five percent of the verified contribution to a**

child care provider or intermediary. The minimum amount of any tax credit issued shall not be less than one hundred dollars and shall not exceed two hundred thousand dollars per tax year.

(1) A child care provider or intermediary shall apply to the department to participate in the program established in this section, using a form prescribed by the department. The department shall determine eligibility and enter into an agreement that meets the requirements of section 620.017 with an eligible child care facility or intermediary. Only contributions to child care providers and intermediaries that have entered into an agreement with the department may receive a tax credit pursuant to this section.

(2) The child care provider or intermediary receiving a contribution shall, within sixty days of the date it received the contribution, file a contribution verification with the department and issue a copy of the contribution verification to the taxpayer. The contribution verification shall be in the form established by the department and shall include the taxpayer's name, taxpayer's state or federal tax identification number or last four digits of the taxpayer's Social Security number, amount of tax credit sought, amount or description of contribution, legal name and address of the child care provider receiving the tax credit, the child care provider's federal employer identification number, the child care provider's department of elementary and secondary education vendor number or license number, the date the child care provider received the contribution from the taxpayer, and any other information requested by the department. The contribution verification shall include a signed attestation stating, in the case of a child care provider, that the child care provider will use the contribution solely to promote child care and, in the case of an intermediary, that the intermediary will distribute the contribution and any income thereon in full to one or more child care providers within two years of receipt.

(3) The failure of the child care provider or intermediary to timely issue the contribution verification to the taxpayer or file it with the department shall entitle the taxpayer to a refund of the contribution from the child care provider or intermediary.

4. A contribution, whether received from the taxpayer claiming the tax credit pursuant to this section or from an intermediary, is eligible when:

(1) The contribution is used directly by the child care provider to promote child care for children twelve years of age or younger, including by acquiring or improving child care facilities, equipment, or services, staff salaries, staff training, or improving the quality of child care;

(2) The contribution, if made to an intermediary, is distributed in full by the intermediary within two years of receipt to one or more child care providers for the sole purpose of promoting child care for children twelve years of age or younger;

(3) The contribution is made to a child care provider or intermediary in which the taxpayer or a person related to the taxpayer does not have a direct financial interest;

(4) The contribution made to an intermediary is not designated for a child care provider in which the taxpayer or a person related to the taxpayer has a direct financial interest; and

(5) The contribution is not made in exchange for care of a child or children, unless the contribution is made by an employer in purchasing child care for the children of the employer's employees.

5. A child care provider or intermediary that uses the contribution for an ineligible purpose shall repay to the department the value of the tax credit for the contribution amount used for such ineligible purpose. An intermediary that accepts a contribution and issues a taxpayer a contribution verification is itself permanently ineligible to claim or redeem a tax credit pursuant to this section.

6. (1) The tax credits authorized by this section shall not be refundable and shall not be transferred, sold, or otherwise conveyed. Any amount of approved tax credits that a taxpayer is prohibited by this subsection from using for the tax year in which the credit is first claimed may be carried forward to the taxpayer's subsequent tax year for up to six succeeding tax years.

(2) In the case of a taxpayer that has or elects pass-through taxation pursuant to federal income tax law, the tax credits issued pursuant to this section shall be apportioned in proportion to the share of ownership of the taxpayer on the last day of the taxpayer's tax period for which such tax credits will be issued, to the following:

(a) The shareholders of the S corporation;

(b) The partners in a partnership; or

(c) The members of a limited liability company that has or elects pass-through taxation pursuant to federal income tax law.

(3) A taxpayer shall not claim a tax credit pursuant to this section and a tax credit pursuant to section 135.1325 for the same contribution or expenditure.

7. Notwithstanding any provision of subsection 6 of this section to the contrary, a taxpayer that is exempt, under 26 U.S.C. Section 501(c)(3), and any amendments thereto, from all or part of the federal income tax shall be eligible for a refund of its tax credit issued under this section, without regard to whether it has incurred any state tax liability. Such exempt taxpayer may claim a refund of the tax credit on its tax return required to be filed under the provisions of chapter 143, exclusive of the return for the withholding of tax under sections 143.191 to 143.265. If such exempt taxpayer is not required to file a tax return under the provisions of chapter 143, the exempt taxpayer may claim a refund of the tax credit on a refund claim form prescribed by the department of revenue. The department of revenue shall prescribe such forms, instructions, and rules as it deems appropriate to carry out the provisions of this subsection.

8. (1) The amount of tax credits authorized pursuant to this section shall not exceed twenty million dollars for each calendar year. The department shall approve tax credit applications on a first-come, first-served basis until the tax credit authorization limit is reached for the calendar year. A taxpayer shall apply to the department for the child care contribution tax credit by submitting a copy of the contribution verification provided by a child care provider or intermediary to such taxpayer. Upon receipt of such contribution verification, the department shall issue a tax credit certificate to the taxpayer.

(2) If the maximum amount of tax credits allowed in any calendar year as provided pursuant to subdivision (1) of this subsection is authorized, the maximum amount of tax credits allowed pursuant to subdivision (1) of this subsection shall be increased by fifteen percent, provided that all such increases in the allowable amount of tax credits shall be reserved for contributions made to child care providers located in a child care desert. The director of the department shall publish such adjusted amount.

9. The tax credits allowed under this section shall be considered a domestic and social tax credit under subdivision (5) of subsection 2 of section 135.800.

10. All action and communication undertaken or required under this section shall be exempt from section 105.1500.

11. The department may promulgate rules to implement and administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This 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 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall be invalid and void.

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

(1) The program authorized under this section shall expire on December 31, 2031, unless reauthorized by the general assembly;

(2) The act shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset;

(3) If such program is reauthorized, the program authorized under this act shall automatically sunset six years after the effective date of the reauthorization of this section; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair the department of revenue's ability to redeem tax credits authorized on or before the date the program authorized pursuant to this section expires or a taxpayer's ability to redeem such tax credits.

135.1325. 1. This section shall be known and may be cited as the "Employer Provided Child Care Assistance Tax Credit Act".

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

(1) "Child care desert", a census tract that has a poverty rate of at least twenty percent or a median family income of less than eighty percent of the statewide average and where at least five hundred people or thirty-three percent of the population are located at least one-half mile away from a child care provider in urbanized areas or at least ten miles away in rural areas;

(2) “Child care facility”, a child care facility as defined in section 210.201 that is licensed pursuant to section 210.221, or that is unlicensed and that is registered with the department of elementary and secondary education;

(3) “Child care provider”, a child care provider as defined in section 210.201 that is licensed pursuant to section 210.221, or that is unlicensed and that is registered with the department of elementary and secondary education;

(4) “Department”, the Missouri department of economic development;

(5) “Employer matching contribution”, a contribution made by the taxpayer to a cafeteria plan, as that term is used in 26 U.S.C. Section 125, of an employee of the taxpayer, which matches a dollar amount or percentage of the employee's contribution to the cafeteria plan. “Employer matching contribution” shall not include the amount of any salary reduction or other compensation foregone by the employee in connection with the cafeteria plan;

(6) “Qualified child care expenditure”, an amount paid of reasonable costs incurred that meet any of the following:

(a) To acquire, construct, rehabilitate, or expand property that will be, or is, used as part of a child care facility that is either operated by the taxpayer or contracted with by the taxpayer and which does not constitute part of the principal residence of the taxpayer or any employee of the taxpayer;

(b) For the operating costs of a child care facility of the taxpayer, including costs relating to the training of child care employees, scholarship programs, and for compensation to child care employees;

(c) Under a contract with a child care facility to provide child care services to employees of the taxpayer; or

(d) As an employer matching contribution, but only to the extent such employer matching contribution is restricted by the taxpayer solely for the taxpayer's employee to obtain child care services at a child care facility and is used for that purpose during the tax year;

(7) “Rural area”, a town or community within the state that is not within a metropolitan statistical area and has a population of six thousand or fewer inhabitants as established by the United States Census Bureau, or any unincorporated area not within a metropolitan statistical area;

(8) “State tax liability”, any liability incurred by the taxpayer pursuant to the provisions of chapter 143 or chapter 148, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions;

(9) “Tax credit”, a credit against the taxpayer's state tax liability;

(10) “Taxpayer”, a corporation as defined in section 143.441 or 143.471, any charitable organization that is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, or individuals or partnerships subject to the state income tax imposed by the provisions of chapter 143.



**3. For all tax years beginning on or after January 1, 2026, a taxpayer with two or more employees may claim a tax credit authorized in this section in an amount equal to thirty percent of the qualified child care expenditures paid or incurred with respect to a child care facility in order to provide child care to the taxpayer's employees. The maximum amount of any tax credit issued under this section shall not exceed two hundred thousand dollars per taxpayer per tax year.**

**4. A facility shall not be treated as a child care facility with respect to a taxpayer unless enrollment in the facility is open to the dependents of employees of the taxpayer during the tax year, provided that the dependents fall within the age range ordinarily cared for by, and only require a level of care ordinarily provided by, such facility.**

**5. (1) The tax credits authorized by this section shall not be refundable or transferable. The tax credits shall not be sold, assigned, or otherwise conveyed. Any amount of approved tax credits that a taxpayer is prohibited by this subsection from using for the tax year in which the credit is first claimed may be carried forward to the taxpayer's subsequent tax year for up to six succeeding tax years.**

**(2) In the case of a taxpayer that has or elects pass-through taxation pursuant to federal income tax law, the tax credits issued pursuant to this section shall be apportioned in proportion to the share of ownership of the taxpayer on the last day of the taxpayer's tax period for which such tax credits will be issued, to the following:**

**(a) The shareholders of the S corporation;**

**(b) The partners in a partnership; or**

**(c) The members of a limited liability company that has or elects pass-through taxation pursuant to federal income tax law.**

**(3) A taxpayer shall not claim a tax credit pursuant to this section and a tax credit pursuant to section 135.1310 or 135.1350 for the same contribution or expenditure.**

**6. Notwithstanding any provision of subsection 5 of this section to the contrary, a taxpayer that is exempt, under 26 U.S.C. Section 501(c)(3), and any amendments thereto, from all or part of the federal income tax shall be eligible for a refund of its tax credit issued under this section, without regard to whether it has incurred any state tax liability. Such exempt taxpayer may claim a refund of the tax credit on its tax return required to be filed under the provisions of chapter 143, exclusive of the return for the withholding of tax under sections 143.191 to 143.265. If such exempt taxpayer is not required to file a tax return under the provisions of chapter 143, the exempt taxpayer may claim a refund of the tax credit on a refund claim form prescribed by the department of revenue. The department of revenue shall prescribe such forms, instructions, and rules as it deems appropriate to carry out the provisions of this subsection.**

**7. (1) The amount of tax credits authorized pursuant to this section shall not exceed twenty million dollars for each calendar year. The department shall approve tax credit applications on a first-come, first-served basis until the tax credit authorization limit is reached for the calendar year.**

**(2) If the maximum amount of tax credits allowed in any calendar year as provided pursuant to subdivision (1) of this subsection is authorized, the maximum amount of tax credits allowed**

pursuant to subdivision (1) of this subsection shall be increased by fifteen percent, provided that all such increases in the allowable amount of tax credits shall be reserved for qualified child care expenditures for child care facilities located in a child care desert. The director of the department shall publish such adjusted amount.

8. A taxpayer who has been issued a tax credit under this section shall notify the department within sixty days of any cessation of operation, change in ownership, or agreement to assume recapture liability as such terms are defined by 26 U.S.C. Section 45F, in the form and manner prescribed by department rule or instruction. If there is a cessation of operation or change in ownership relating to a child care facility, the department may require the taxpayer to repay the department an amount equal to the credit issued under this section, but this recapture amount shall be limited to the tax credit allowed under this section. The recapture amount shall be considered a tax liability arising on the tax payment due date for the tax year in which the cessation of operation, change in ownership, or agreement to assume recapture liability occurred and shall be assessed and collected under the same provisions that apply to a tax liability under chapter 143 or chapter 148, provided that no interest shall be assessed against any amounts recaptured pursuant to this subsection.

9. The tax credit allowed pursuant to this section shall be considered a domestic and social tax credit under subdivision (5) of subsection 2 of section 135.800.

10. All action and communication undertaken or required under this section shall be exempt from section 105.1500.

11. The department may promulgate rules to implement and administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This 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 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall be invalid and void.

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

(1) The program authorized under this act shall expire on December 31, 2031, unless reauthorized by the general assembly;

(2) The act shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under the act is sunset;

(3) If such program is reauthorized, the program authorized under this act shall automatically sunset six years after the effective date of the reauthorization of the act; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair the department of revenue's ability to redeem tax credits authorized on or before the date the program authorized pursuant to this section expires or a taxpayer's ability to redeem such tax credits.

**135.3150. 1. This section shall be known and may be cited as the “Child Care Providers Tax Credit Act”.**

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

**(1) “Capital expenditures”, expenses incurred by a child care provider, during the tax year for which a tax credit is claimed pursuant to this section, for the construction, renovation, or rehabilitation of a child care facility to the extent necessary to operate a child care facility and comply with applicable child care facility regulations promulgated by the department of elementary and secondary education;**

**(2) “Child care desert”, a census tract that has a poverty rate of at least twenty percent or a median family income of less than eighty percent of the statewide average and where at least five hundred people or thirty-three percent of the population are located at least one-half mile away from a child care provider in urbanized areas or at least ten miles away in rural areas;**

**(3) “Child care facility”, a child care facility as defined in section 210.201 that is licensed pursuant to section 210.221, or that is unlicensed and that is registered with the department of elementary and secondary education;**

**(4) “Child care provider”, a child care provider as defined in section 210.201 that is licensed pursuant to section 210.221, or that is unlicensed and that is registered with the department of elementary and secondary education;**

**(5) “Department”, the department of elementary and secondary education;**

**(6) “Employee”, an employee, as that term is used in subsection 2 of section 143.191, of a child care provider who worked for the child care provider for an average of at least ten hours per week for at least a three-month period during the tax year for which a tax credit is claimed pursuant to this section and who is not an immediate family member of the child care provider;**

**(7) “Eligible employer withholding tax”, the total amount of tax that the child care provider was required, under section 143.191, to deduct and withhold from the wages it paid to employees during the tax year for which the child care provider is claiming a tax credit pursuant to this section, to the extent actually paid. “Eligible employer withholding tax” shall not include any additional voluntary withholding requested by an employee;**

**(8) “Rural area”, a town or community within the state that is not within a metropolitan statistical area and has a population of six thousand or fewer inhabitants as established by the United States Census Bureau, or any unincorporated area not within a metropolitan statistical area;**

**(9) “State tax liability”, any liability incurred by the taxpayer pursuant to the provisions of chapter 143, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions;**

**(10) “Tax credit”, a credit against the taxpayer's state tax liability;**

**(11) “Taxpayer”, a corporation as defined in section 143.441 or 143.471, any charitable organization that is exempt from federal income tax and whose Missouri unrelated business taxable**

income, if any, would be subject to the state income tax imposed under chapter 143, or an individual or partnership subject to the state income tax imposed by the provisions of chapter 143.

3. For all tax years beginning on or after January 1, 2026, a child care provider with three or more employees may claim a tax credit authorized in this section in an amount equal to the child care provider's eligible employer withholding tax, and may also claim a tax credit in an amount up to thirty percent of the child care provider's capital expenditures. No tax credit for capital expenditures shall be allowed if the capital expenditures are less than one thousand dollars. The amount of any tax credit issued under this section shall not exceed two hundred thousand dollars per child care provider per tax year.

4. To claim a tax credit authorized pursuant to this section, a child care provider shall submit to the department, for preliminary approval, an application for the tax credit on a form provided by the department and at such times as the department may require. If the child care provider is applying for a tax credit for capital expenditures, the child care provider shall present proof acceptable to the department that the child care provider's capital expenditures satisfy the requirements of subdivision (1) of subsection 2 of this section. Upon final approval of an application, the department shall issue the child care provider a certificate of tax credit.

5. (1) The tax credits authorized by this section shall not be refundable and shall not be transferred, sold, assigned, or otherwise conveyed. Any amount of credit that exceeds the child care provider's state tax liability for the tax year for which the tax credit is issued may be carried forward to the child care provider's subsequent tax year for up to six succeeding tax years.

(2) In the case of a taxpayer that has or elects pass-through taxation pursuant to federal income tax law, the tax credits issued pursuant to this section shall be apportioned in proportion to the share of ownership of the taxpayer on the last day of the taxpayer's tax period for which such tax credits will be issued, to the following:

(a) The shareholders of the S corporation;

(b) The partners in a partnership; or

(c) The members of a limited liability company that has or elects pass-through taxation pursuant to federal income tax law.

(3) A taxpayer shall not claim a tax credit pursuant to this section and a tax credit pursuant to section 135.1325 for the same contribution or expenditure.

6. Notwithstanding any provision of subsection 5 of this section to the contrary, a child care provider that is exempt, under 26 U.S.C. Section 501(c)(3), and any amendments thereto, from all or part of the federal income tax shall be eligible for a refund of its tax credit issued under this section, without regard to whether it has incurred any state tax liability. Such exempt child care provider may claim a refund of the tax credit on its tax return required to be filed under the provisions of chapter 143, exclusive of the return for the withholding of tax under sections 143.191 to 143.265. If such exempt child care provider is not required to file a tax return under the provisions of chapter 143, the exempt child care provider may claim a refund of the tax credit on a refund claim form prescribed by the department of revenue. The department of revenue shall

prescribe such forms, instructions, and rules as it deems appropriate to carry out the provisions of this subsection.

7. (1) The amount of tax credits authorized pursuant to this section shall not exceed twenty million dollars for each calendar year. The department shall approve tax credit applications on a first-come, first-served basis until the tax credit authorization limit is reached for the calendar year.

(2) If the maximum amount of tax credits allowed in any calendar year as provided pursuant to subdivision (1) of this subsection is authorized, the maximum amount of tax credits allowed pursuant to subdivision (1) of this subsection shall be increased by fifteen percent, provided that all such increases in the allowable amount of tax credits shall be reserved for child care providers located in a child care desert. The director of the department shall publish such adjusted amount.

8. The tax credit authorized by this section shall be considered a domestic and social tax credit under subdivision (5) of subsection 2 of section 135.800.

9. All action and communication undertaken or required with respect to this section shall be exempt from section 105.1500. Notwithstanding section 32.057 or any other tax confidentiality law to the contrary, the department of revenue may disclose tax information to the department for the purpose of the verification of a child care provider's eligible employer withholding tax under this section.

10. The department may promulgate rules and adopt statements of policy, procedures, forms and guidelines to implement and administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This 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 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall be invalid and void.

11. Pursuant to section 23.253 of the Missouri sunset act:

(1) The program authorized under this section shall expire on December 31, 2031, unless reauthorized by the general assembly;

(2) The act shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset;

(3) If such program is reauthorized, the program authorized under this section shall automatically sunset six years after the effective date of the reauthorization of this section; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair the department of revenue's ability to redeem tax credits authorized on or before the date the program authorized pursuant to this section expires or a taxpayer's ability to redeem such tax credits.”; and

Further amend the title and enacting clause accordingly.

Senator Burger moved that the above amendment be adopted.

Senator Roberts offered SA 1 to SA 1:

SENATE AMENDMENT NO. 1 TO  
SENATE AMENDMENT NO. 1

Amend Senate Amendment No. 1 to Senate Substitute for House Committee Substitute for House Bill No. 999, Page 1, Line 2, by inserting after all of said line the following:

**“99.720. 1. Sections 99.720 to 99.730 shall be known and may be cited as the “Revitalizing Missouri Downtowns and Main Streets Act”.**

**2. As used in sections 99.720 to 99.730, the following terms mean, unless the context requires otherwise:**

**(1) “Department”, the Missouri department of economic development;**

**(2) “Qualified conversion expenditures”, any amount properly chargeable to a capital account. The term “qualified conversion expenditures” shall not include:**

**(a) The cost of acquisition;**

**(b) Any expenditure attributable to the enlargement of an existing building; or**

**(c) Tax-exempt properties;**

**(3) “Qualified converted building”, any building and its structural components if:**

**(a) Prior to conversion, such building was nonresidential real property, as defined in 26 U.S.C. Section 168(e)(2)(B), as amended, which was leased, or available for lease, to office tenants, or utilized for office purposes by the owner-occupant;**

**(b) Such building has been substantially converted from an office use to a predominantly residential use, defined as more than fifty percent of the gross square footage of the building, and may also include retail, or other commercial use, and may also include accessory on-site parking; and**

**(c) Such building was initially placed in service at least twenty-five years before the beginning of the conversion;**

**(4) “Qualified Missouri main street district”, an accredited, associated, or affiliated main street district of the Missouri main street program created pursuant to sections 251.470 to 251.485;**

**(5) “State tax liability”, any liability incurred by a taxpayer pursuant to chapter 143 or chapter 148, exclusive of the provisions relating to the withholding of taxes provided for in sections 143.191 to 143.265 and related provisions;**

**(6) “Substantially converted”, qualified conversion expenditures incurred during the twenty-four-month period preceding final approval of tax credits that in total are greater than the greater of either:**

(a) The adjusted basis of such building and its structural components, as determined as of the beginning of the first day of such twenty-four-month period, or of the holding period of the building, whichever is later; or

(b) Fifteen thousand dollars if the property is located in a qualified Missouri main street district, or five hundred thousand dollars if the property is not located in a qualified Missouri main street district.

In the case of any conversion which may reasonably be expected to be completed in phases set forth in architectural plans and specifications completed before the conversion begins, qualified conversion expenditures shall be totaled for the sixty-month period preceding final approval of tax credits rather than the twenty-four-month period preceding such final approval;

(7) “Upper floor housing”, any housing that is attached to or contained in the same building as commercial property, whether located on the ground floor behind the traditional storefront or on other floors of the building.

99.722. 1. For all tax years beginning on or after January 1, 2026, the department shall issue a taxpayer a credit against the taxpayer's state tax liability equal to twenty-five percent of qualified conversion expenditures incurred on or after January 1, 2026, with respect to a qualified converted building. If the amount of such tax credit exceeds the taxpayer's state tax liability for the year in which tax credits are issued, the amount that exceeds the state tax liability may be carried back to any of the three preceding tax years or carried forward for credit against state tax liability for the succeeding ten tax years, or until the full credit is used, whichever occurs first.

2. Tax credits authorized pursuant to this section may be transferred, sold, or assigned, and shall retain the same attributes as in the hands of the assignor. Tax credits may be transferred multiple times. In order to transfer a tax credit authorized pursuant to this section, the assignor and assignee shall complete and submit a tax credit transfer form provided by the department of revenue. Such transfers may be facilitated through an intermediary entity as permitted by law without affecting the nature or attributes of the tax credit.

3. Tax credits authorized for a partnership, a limited liability company taxed as a partnership, or multiple owners of property shall be passed through to the partners, members, or owners respectively pro rata, or pursuant to an executed agreement among the partners, members, or owners documenting an alternate distribution method.

4. The assignee of a tax credit may use the acquired tax credits to offset up to one hundred percent of the taxpayer's state tax liability. The assignor shall perfect such transfer by notifying the department in writing within thirty calendar days following the effective date of the transfer and shall provide any information as may be required by the department.

99.724. 1. For all tax years beginning on or after January 1, 2026, the department shall issue a taxpayer a credit against the taxpayer's state tax liability equal to thirty percent of qualified conversion expenditures incurred on or after January 1, 2026, with respect to upper floor housing located in a qualified Missouri main street district. If the amount of such tax credit exceeds the taxpayer's state tax liability for the year in which tax credits are issued, the amount that exceeds the state tax liability may be carried back to any of the three preceding tax years or carried forward

for credit against state tax liability for the succeeding ten tax years, or until the full credit is used, whichever occurs first.

2. Tax credits authorized pursuant to this section may be transferred, sold, or assigned, and shall retain the same attributes as in the hands of the assignor. Tax credits may be transferred multiple times. In order to transfer a tax credit authorized pursuant to this section, the assignor and assignee shall complete and submit a tax credit transfer form provided by the department of revenue. Such transfers may be facilitated through an intermediary entity as permitted by law without affecting the nature or attributes of the tax credit.

3. Tax credits authorized for a partnership, a limited liability company taxed as a partnership, or multiple owners of property shall be passed through to the partners, members, or owners respectively pro rata, or pursuant to an executed agreement among the partners, members, or owners documenting an alternate distribution method.

4. The assignee of a tax credit may use the acquired tax credits to offset up to one hundred percent of the taxpayer's state tax liability. The assignor shall perfect such transfer by notifying the department in writing within thirty calendar days following the effective date of the transfer and shall provide any information as may be required by the department.

99.726. 1. The total amount of tax credits authorized pursuant to sections 99.720 to 99.730 shall not exceed fifty million dollars in any fiscal year.

2. Fifty percent of the maximum amount of tax credits available to be authorized to taxpayers in a fiscal year pursuant to this section shall be authorized solely for structures of more than seven hundred fifty thousand gross square feet. If the total amount of such reserved tax credits have been authorized, structures of more than seven hundred fifty thousand gross square feet may receive tax credits from the remaining unreserved amount of tax credits. If the total amount of reserved tax credits have not been authorized by the department, structures of less than seven hundred fifty thousand gross square feet may be authorized tax credits from such reserved amount. The total amount of tax credits for a structure of more than seven hundred fifty thousand gross square feet may be allocated to the annual limits provided in this section over a period of up to ten years, if:

(1) The project otherwise meets all the requirements of sections 99.720 to 99.730; and

(2) The project meets the ten percent incurred costs test under subsection 6 of section 99.728 within thirty-six months after an award is authorized.

3. Twenty-five percent of the maximum amount of tax credits available to be authorized to taxpayers in a fiscal year pursuant to this section shall be authorized solely for upper floor housing projects located in a qualified Missouri main street district. If the total amount of such reserved tax credits have been authorized, upper floor housing projects located in a qualified Missouri main street district may receive tax credits from the remaining unreserved amount of tax credits. If the total amount of reserved tax credits have not been authorized by the department, projects not located in a qualified Missouri main street district may be authorized tax credits from such reserved amount.



4. If the maximum amount of tax credits allowed in any fiscal year, as provided pursuant to this section, is authorized, the maximum amount of tax credits allowed pursuant to subsection 1 of this section shall be adjusted by the percentage increase in the Consumer Price Index for All Urban Consumers, or its successor index, as such index is defined and officially reported by the United States Department of Labor, or its successor agency. Only one such adjustment shall be made for each instance in which the provisions of this subsection apply. The department shall publish such adjusted amount.

5. In the event the department authorizes tax credits equal to the total amount available pursuant to this section, or sufficient that when totaled with all other approvals, the amount available pursuant to this section is exhausted, all taxpayers with applications then awaiting approval or thereafter submitted for approval shall be notified by the department that no additional approvals shall be granted during the fiscal year and shall be notified of the priority given to such taxpayer's application then awaiting approval. Such applications shall be kept on file by the department and shall be considered for approval for tax credits in the order established in this section in the event that additional tax credits become available due to the rescission of approvals, or when a new fiscal year's allocation of tax credits becomes available for approval.

99.728. 1. To obtain approval for tax credits pursuant to sections 99.720 to 99.730, a taxpayer shall submit an application for tax credit authorization to the department. The department shall have sixty days to review the application and shall notify the applicant in writing within thirty days of the decision of whether the application has been authorized for tax credits. Each application for approval, including any applications received for supplemental allocations of tax credits as provided pursuant to subsection 2 of section 99.730, shall, if approved, be authorized for tax credits in the order of submission.

2. Each application shall be reviewed by the department for approval. In order to receive approval, an application shall include:

(1) Proof of ownership or site control. Proof of ownership shall include evidence that the taxpayer is the fee simple owner of the eligible property, such as a warranty deed or a closing statement. Proof of site control may be evidenced by a leasehold interest or an option to acquire such an interest. If the taxpayer is in the process of acquiring fee simple ownership, proof of site control shall include an executed sales contract or an executed option to purchase the eligible property;

(2) Floor plans of the existing structure, architectural plans, and, where applicable, plans of the proposed conversion of the structure, as well as proposed additions;

(3) The estimated cost of conversion, the anticipated total costs of the project, the estimated qualified conversion expenditures, the actual basis of the property, as shown by proof of actual acquisition costs, the anticipated total labor costs, the estimated project start date, and the estimated project completion date;

(4) Proof that the property is an eligible property;

(5) A copy of all land use and building approvals reasonably necessary for the commencement of the project; and

**(6) Any other information which the department may reasonably require to review the project for approval.**

**Only the property for which a property address is provided in the application shall be reviewed for approval. Once selected for review, a taxpayer shall not be permitted to request the review of another property for approval in the place of the property contained in such application. The department shall notify the applicant of incomplete applications and the applicant shall have a thirty-day period from the date of such notice to submit missing information or documentation to remedy the failure. Any application that is not complete after this opportunity to cure shall be disapproved by the department. Any disapproved application shall be removed from the review process. If an application is removed from the review process, the department shall notify the taxpayer in writing of the decision to remove such application. The taxpayer may subsequently submit a revised application. For the purposes of determining the order of submission and authorization of credits, the revised application shall be considered a new application.**

**3. If the department determines that the application meets the requirements of sections 99.720 to 99.730 to receive an authorization of tax credits, the taxpayer shall be notified in writing of the approval for an amount of tax credits equal to the amounts provided in sections 99.722 and 99.724, less any amount of tax credits previously approved pursuant to this section. Tax credits approved pursuant to this section shall be approved and administered independently and shall not be evaluated in conjunction with any other state tax credit program. Such approvals shall be granted to applications in the order of priority established under this section and shall require full compliance thereafter with all other requirements of law as a condition to any claim for such tax credits.**

**4. Following approval of an application, the identity of the taxpayer contained in such application shall not be modified except:**

**(1) The taxpayer may add partners, members, or shareholders as part of the ownership structure, so long as the principal remains the same; provided, however, that subsequent to the commencement of renovation and the expenditure of at least ten percent of the proposed rehabilitation budget, removal of the principal for failure to perform duties and the appointment of a new principal thereafter shall not constitute a change of the principal; or**

**(2) Where the ownership of the project is changed due to a foreclosure, deed in lieu of a foreclosure or voluntary conveyance, or a transfer in bankruptcy.**

**5. All taxpayers with applications receiving approval shall submit within one hundred twenty days following the authorization of credits evidence of the capacity of the applicant to finance the costs and expenses for the conversion of the eligible property in the form of a line of credit or letter of commitment subject to the lender's termination for a material adverse change impacting the extension of credit. If the department determines that a taxpayer has failed to comply with the requirements of this subsection, then the department shall notify the applicant of such failure and the applicant shall have a thirty-day period from the date of such notice to submit additional evidence to remedy the failure.**

**6. All taxpayers with applications receiving approval, excluding projects described in subsection 2 of section 99.726, shall commence conversion within twelve months of the date of issuance of the letter from the department granting the approval for tax credits. For the purposes of this subsection, “commence conversion” shall mean that, as of the date in which actual physical work, contemplated by the architectural plans submitted with the application, has begun, the taxpayer has incurred no less than ten percent of the estimated qualified conversion expenditures provided in the application. Taxpayers with approval of a project shall submit evidence of compliance with the provisions of this subsection. If the department determines that a taxpayer has failed to comply with the requirements of this subsection, the approval for the amount of tax credits for such taxpayer shall be rescinded and such amount of tax credits shall then be included in the total amount of tax credits from which approvals may be granted. Any taxpayer whose approval shall be subject to rescission shall be notified of such from the department and, upon receipt of such notice, may submit a new application for the project.**

**99.730. 1. To claim a tax credit authorized pursuant to sections 99.720 to 99.730, a taxpayer with approval shall, except with respect to a tax credit authorized pursuant to subsection 2 of section 99.726, apply for final approval and issuance of tax credits from the department, which shall determine the final amount of qualified conversion expenditures and whether the completed rehabilitation meets the requirements of sections 99.720 to 99.730. A taxpayer shall submit to the department a final application demonstrating:**

**(1) That the taxpayer has substantially converted a qualified converted building or upper floor housing;**

**(2) Satisfactory evidence of any qualified conversion expenditures for the structure, as determined by the department; and**

**(3) Any other information reasonably requested by the department relating to verifying qualified conversion expenditures or compliance with the requirements of sections 99.720 to 99.730.**

**Tax credits authorized pursuant to sections 99.720 to 99.730 shall be deemed to be redevelopment tax credits for the purposes of sections 135.800 to 135.830. The approval of all applications and the issuing of certificates of tax credits to taxpayers shall be performed by the department. The department shall inform a taxpayer of final approval by letter and shall issue, to the taxpayer, tax credit certificates. The taxpayer shall attach the certificate to all Missouri income tax returns on which the credit is claimed.**

**2. (1) The department shall issue seventy-five percent of the approved tax credits within seventy-five days of receiving all required final application materials. Within one hundred twenty days, the department shall make a final determination of qualified conversion expenditures and issue the remaining twenty-five percent of approved tax credits, or request repayment from the applicant if the final determination results in an over-issuance of tax credits. In the event the amount of qualified conversion expenditures incurred by a taxpayer would result in the issuance of an amount of tax credits in excess of the amount authorized pursuant to subsection 3 of section 99.728, such taxpayer may apply to the department for issuance of tax credits in an amount equal to such excess. Applications for issuance of tax credits in excess of the amount provided under a taxpayer's**

authorization shall be made on a form prescribed by the department. Such applications shall be subject to all provisions regarding priority provided under subsection 1 of section 99.728.

(2) For tax credits authorized pursuant to subsection 2 of section 99.726, the applicant may submit to the department an application for the issuance of tax credits annually prior to final completion of the project. Upon approval of the annual application for issuance, the department shall issue eighty percent of the amount of tax credits that would result from the qualified conversion expenditures, provided the total amount of credits issued to date does not exceed the total amount of credits authorized for the project. Any remaining authorized tax credits shall be issued upon the final approval of the project. The department shall issue eighty percent of the approved credits within seventy-five days of receiving all required application materials. Within one hundred twenty days, the department shall make a final determination of qualified conversion expenditures and issue any remaining authorized tax credits upon the final completion of the phased project, or request repayment if an over-issuance of credits is determined.

3. The department shall determine, on an annual basis, the overall economic impact to the state from the conversion of eligible property pursuant to sections 99.720 to 99.730.

4. (1) No taxpayer shall be issued tax credits for qualified conversion expenditures on a qualified converted building within twenty-seven years of a previous issuance of tax credits pursuant to sections 99.720 to 99.730 on such qualified converted building. No taxpayer shall be issued tax credits pursuant to sections 99.722 and 99.724 for the same qualified conversion expenditures.

(2) A taxpayer may be authorized and issued tax credits pursuant to sections 99.720 to 99.730 in addition to tax credits authorized and issued pursuant to sections 253.544 to 253.559 for the same expenditures.

5. The department may promulgate any rules and regulations necessary to administer the provisions of sections 99.720 to 99.730. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This 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 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall be invalid and void.

6. Notwithstanding the provisions of section 23.253 of the Missouri sunset act to the contrary:

(1) The program authorized pursuant to sections 99.720 to 99.730 shall automatically sunset on December 31, 2033, unless reauthorized by an act of the general assembly; and

(2) If such program is reauthorized, the program authorized pursuant to sections 99.720 to 99.730 shall automatically sunset twelve years after the effective date of the reauthorization;

(3) Sections 99.720 to 99.730 shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized pursuant to sections 99.720 to 99.730 is sunset; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair:

**(a) A taxpayer's ability to complete a project and be issued tax credits pursuant to sections 99.720 to 99.730 for any project for which the taxpayer has received an authorization of tax credits from the department pursuant to sections 99.720 to 99.730 on or before the date the program authorized pursuant to sections 99.720 to 99.730 expires; or**

**(b) The department's ability to issue and the department of revenue's ability to redeem tax credits authorized by the department on or before the date the program authorized pursuant to sections 99.720 to 99.730 expires, or a taxpayer's ability to redeem such tax credits.”.**

Senator Roberts moved that the above amendment be adopted.

Senator Nicola raised the point of order that **SA 1** was not germane to the underlying bill.

The point of order was referred to the President Pro Tem, who took it under advisement, which placed **HCS** for **HB 999**, with **SS**, **SA 1**, **SA 1** to **SA 1**, and point of order (pending), on the Informal Calendar.

On motion of Senator Luetkemeyer, the Senate recessed until 3:15 p.m.

### **RECESS**

The time of recess having expired, the Senate was called to order by Senator Hough.

### **PRIVILEGED MOTIONS**

Senator Hudson, on behalf of the conference committee appointed to act with a like committee from the House on **HCS** for **SS** for **SB 160**, moved that the following conference committee report be taken up, which motion prevailed.

#### **CONFERENCE COMMITTEE REPORT ON HOUSE COMMITTEE SUBSTITUTE FOR SENATE SUBSTITUTE FOR SENATE BILL NO. 160**

The Conference Committee appointed on House Committee Substitute for Senate Substitute for Senate Bill No. 160, with House Amendment Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10, begs leave to report that we, after free and fair discussion of the differences, have agreed to recommend and do recommend to the respective bodies as follows:

1. That the House recede from its position on House Committee Substitute for Senate Substitute for Senate Bill No. 160, as amended;
2. That the Senate recede from its position on Senate Substitute for Senate Bill No. 160;
3. That the attached Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Bill No. 160, be Third Read and Finally Passed.

**FOR THE SENATE:**

/s/ Senator Brad Hudson

/s/ Senator Kurtis Gregory (21)

/s/ Senator Jamie Burger

**FOR THE HOUSE:**

/s/ Representative Darin Chappell

/s/ Representative Richard West

/s/ Representative Wendy Hausman

/s/ Senator Stephen Webber

/s/ Representative Raychel Proudie

/s/ Senator Barbara Washington

/s/ Representative Betsy Fogle

Senator Hudson moved that the above conference committee report be adopted, which motion prevailed by the following vote:

## YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)
Burger	Carter	Cierpiot	Crawford	Fitzwater	Gregory (15)	Gregory (21)
Henderson	Hough	Hudson	Lewis	Luetkemeyer	May	McCreery
Mosley	Nicola	Nurrenbern	Roberts	Schnelting	Schroer	Trent
Washington	Webber	Williams—31				

## NAYS—Senators

Coleman Moon—2

Absent—Senator O'Laughlin—1

Absent with leave—Senators—None

Vacancies—None

On motion of Senator Henderson, **CCS for HCS for SS for SB 160**, entitled:

CONFERENCE COMMITTEE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE BILL NO. 160

An Act to repeal sections 172.280, 174.160, and 578.365, RSMo, and to enact in lieu thereof six new sections relating to educational institutions, with penalty provisions.

Was read the 3rd time and passed by the following vote:

## YEAS—Senators

Bean	Beck	Bernskoetter	Black	Brattin	Brown (16)	Brown (26)
Burger	Carter	Cierpiot	Coleman	Crawford	Fitzwater	Gregory (15)
Gregory (21)	Henderson	Hough	Hudson	Lewis	Luetkemeyer	May
McCreery	Mosley	Nicola	Nurrenbern	Roberts	Schnelting	Schroer
Trent	Washington	Webber	Williams—32			

## NAYS—Senator Moon—1

Absent—Senator O'Laughlin—1

Absent with leave—Senators—None

Vacancies—None

The President declared the bill passed.

On motion of Senator Hudson, title to the bill was agreed to.

Senator Hudson moved that the vote by which the bill passed be reconsidered.

Senator Luetkemeyer moved that motion lay on the table, which motion prevailed.

Pursuant to Rule 93, Senator Moon submitted the following:

May 7, 2025

Kristina Martin  
Secretary of the Senate  
201 W. Capitol Avenue  
Jefferson City, MO 65101

**PROTEST OF CCR ON HCS FOR SS FOR SB 160**

Pursuant to Missouri Senate Rule 93, I submit my protest of CCR ON HCS FOR SS FOR SB 160.

When introduced, the purpose of Senate Bill 160 related to student associations at public institutions of higher learning. Specifically, the act prohibits public institutions of higher learning, such as state colleges, community colleges, and technical schools, from taking adverse action against a student association because of the association's beliefs or the actions of its leaders.

A Senate Substitute, which supported the underlying bill, was adopted and Perfected.

Prior to its passage, amendments were adopted to change the purpose from the original (relating to student associations at public institutions of higher learning) to educational institutions. This change in purpose allowed for the inclusions of protective hairstyles in educational institutions (which, is aimed at elementary and secondary schools – not institutions of higher learning), authority for Missouri State University to confer specific degrees, and the offense of hazing.

Missouri's Constitution states, in Article III, section 21, "... no bill shall be so amended through its passage through either house as to change its original purpose." The changes made to SB 160 appear to clearly demonstrate the bill violates the state constitution. Therein lies the reason for my vote against the bill.



Mike Moon  
District 29

**INTRODUCTION OF GUESTS**

Senator Washington introduced to the Senate, Alphonso Hodges, Kansas City.

Senator May introduced to the Senate, Catherine Pugh; and Cameo Jones.

On motion of Senator Luetkemeyer, the Senate adjourned under the rules.

**SENATE CALENDAR**

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**SIXTY-FIFTH DAY—THURSDAY, MAY 8, 2025**

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**FORMAL CALENDAR**

**SENATE BILLS FOR PERFECTION**

SB 506-Schroer  
SB 196-Moon

SB 100-Cierpiot  
SB 83-Burger, with SCS

SB 85-Nicola, with SCS  
 SB 162-Schnelting  
 SB 586-Hough

SB 753-Hough  
 SJRs 47, 30 & 10-Carter, with SCS

### HOUSE BILLS ON THIRD READING

- |   |   |
|---|---|
| 1. HB 618-Stinnett (Brown (26))<br>(In Fiscal Oversight)                  | 12. HCS for HB 105 (Bernskoetter)                                   |
| 2. HCS for HB 1346, with SCS (Gregory (21))<br>(In Fiscal Oversight)      | 13. HB 49-Haley (Bernskoetter)<br>(In Fiscal Oversight)             |
| 3. HB 1086-Brown, C. (16), with SCS<br>(Brown (26)) (In Fiscal Oversight) | 14. HCS for HB 507, with SCS (Black)<br>(In Fiscal Oversight)       |
| 4. HCS for HBs 177 & 469 (Carter)<br>(In Fiscal Oversight)                | 15. HCS for HJR 73 (Schnelting)<br>(In Fiscal Oversight)            |
| 5. HCS for HBs 44 & 426, with SCS<br>(Gregory (21)) (In Fiscal Oversight) | 16. HCS for HB 572, with SCS (Brattin)<br>(In Fiscal Oversight)     |
| 6. HCS for HBs 1524 & 1580 (Roberts)<br>(In Fiscal Oversight)             | 17. HCS for HB 87, with SCS (Bernskoetter)<br>(In Fiscal Oversight) |
| 7. HCS for HBs 516, 290 & 778, with SCS<br>(Schroer)                      | 18. HCS for HBs 243 & 280 (Carter)                                  |
| 8. HB 596-Brown, C. (16) (Schroer)  | 19. HCS for HB 18, with SCS (Hough)                                 |
| 9. HB 1041-Diehl (Gregory (21))   | 20. HCS for HB 19, with SCS (Hough)                                 |
| 10. HCS for HB 607, with SCS (Brattin)                                    | 21. HCS for HB 20, with SCS (Hough)                                 |
| 11. HCS for HBs 145 & 59, with<br>SCS (Henderson)                         | 22. HCS for HB 176, with SCS (Schroer)                              |

### INFORMAL CALENDAR

### SENATE BILLS FOR PERFECTION

- |  |  |
|--|--|
| SB 5-Cierpiot  | SB 77-Schnelting, et al, with SS, SA 1 &<br>SA 1 to SA 1 (pending) |
| SB 6-Cierpiot  | SB 84-Burger   |
| SB 8-Bernskoetter  | SB 87-Nicola, with SCS, SS for SCS & SA 1<br>(pending)             |
| SB 14-Brown (16)   | SB 99-Crawford, with SCS   |
| SB 23-Brattin, with SCS  | SBs 101 & 64-Cierpiot, with SCS                                    |
| SB 31-Beck   | SB 104-Bernskoetter, with SCS                                      |
| SB 45-Fitzwater and Carter   | SB 107-Brown (16) and Black, with SS (pending)                     |
| SB 46-Trent and Coleman  | SB 185-Cierpiot  |
| SBs 52 & 44-Schroer and Carter, with SCS,<br>SS for SCS & SA 3 (pending) | SB 190-Brown (16) and Gregory (21),<br>with SS & SA 2 (pending)    |
| SB 54-Schroer, with SCS, SS for SCS & SA 3<br>(pending)                  | SBs 215 & 70-Trent, with SCS                                       |
| SB 58-Carter and Moon, with SCS  | SB 217-Black, with SCS   |
| SB 62-Brown (26), with SCS   | SB 223-Coleman   |
| SB 69-Henderson, with SS, SA 1 &<br>SA 1 to SA 1 (pending)               | SB 225-Coleman   |



SB 230-Brown (26)  
SB 240-Burger, with SS & SA 1 (pending)

SB 485-Schroer and Schnelting  
SJR 62-Cierpiot

### HOUSE BILLS ON THIRD READING

HB 68-Overcast (Trent)  
HCS for HB 75, with SA 3 (pending) (Schnelting)  
HB 199-Falkner, with SCS (Gregory (15))  
HB 233-Gallick, with SCS (pending) (Brattin)  
HB 269-Shields, with SS & SA 2 (pending)  
(Crawford)  
HCS#2 for HBs 567, 546, 758 & 958,  
with SS#2, SA 1 & SA 1 to SA 1 (pending)  
(Bernskoetter)  
HCS for HB 711, with SCS, SS for SCS &  
SA 3 (pending) (Trent)

HB 742-Baker, with SCS, SS for SCS &  
SA 1 (pending) (Brattin)  
HCS for HBs 799, 334, 424 & 1069,  
with SCS (Fitzwater)  
HB 939-Jones (12) (Brown (26))  
HCS for HB 999 , with SS, SA 1,  
SA 1 to SA 1 & point of order (pending)  
(Nicola)  
HCS for HB 1175, with SS, SA 2 &  
SA 1 to SA 2 (pending) (Brattin)

### SENATE BILLS WITH HOUSE AMENDMENTS

SS for SCS for SB 97-Crawford, with HA 1,  
HA 2 & HA 3

### BILLS IN CONFERENCE AND BILLS CARRYING REQUEST MESSAGES

#### In Conference

SS for SB 7-Bernskoetter, with HCS, as amended  
SS for SCS for SB 60-Carter, with HCS, as amended  
SS for SB 63-Brown (26), with HCS,  
as amended  
(Senate adopted CCR and passed CCS)  
SS for SCS for SB 68-Henderson, with HCS,  
as amended  
(Senate adopted CCR and passed CCS)  
SS for SB 150-Carter, with HCS, as amended  
SS for SB 160-Hudson, with HCS,  
as amended  
(Senate adopted CCR and passed CCS)  
HCS for HB 2, with SS for SCS (Hough)

HCS for HB 3, with SCS (Hough)  
HCS for HB 4, with SCS (Hough)  
HCS for HB 5, with SCS (Hough)  
HCS for HB 6, with SS for SCS (Hough)  
HCS for HB 7, with SS for SCS (Hough)  
HCS for HB 8, with SS for SCS (Hough)  
HCS for HB 9, with SS for SCS (Hough)  
HCS for HB 10, with SS for SCS (Hough)  
HCS for HB 11, with SS for SCS (Hough)  
HCS for HB 12, with SS for SCS (Hough)  
HCS for HB 13, with SCS (Hough)  
HCS for HB 17, with SCS (Hough)

## Requests to Recede or Grant Conference

SS for SB 67-Henderson, with HCS,  
as amended  
(Senate requests House recede &  
take up and pass bill)

## RESOLUTIONS

SR 18-May  
SR 32-Moon

SR 39-Nurrenbern

## Reported from Committee

SCR 2-Beck

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