

SENATE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 80
AN ACT

To repeal sections 67.3000, 67.3005, and 173.280, RSMo, and to enact in lieu thereof six new sections relating to sports.

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

Section A. Sections 67.3000, 67.3005, and 173.280, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 67.646, 67.1157, 67.3000, 67.3005, 167.750, and 173.280, to read as follows:

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

(1) "Authority", a county sports complex authority created pursuant to this section;

(2) "Convention and sports complex fund", the fund established by a county pursuant to the provisions of this section for the purposes of developing, maintaining, or operating within its jurisdiction, sports, convention, exhibition, or trade facilities;

(3) "County", any county with more than two hundred thirty thousand but fewer than two hundred sixty thousand inhabitants;

(4) "Governing body", the county commission or other governing body charged with governing the county.

2. (1) There is hereby authorized to be created in any county a special authority to be known as the "County Sports Complex Authority". Such authority shall be created by order of the governing body and certified copies

19 of said order shall be filed in the offices of the governor
20 and secretary of state. The authority shall be a body
21 corporate and politic and a political subdivision of the
22 state of Missouri.

23 (2) (a) The authority shall consist of five
24 commissioners who shall be qualified voters of the state of
25 Missouri and residents of the county. The governing body
26 shall by a majority vote submit a panel of nine names to the
27 governor who shall select with the advice and consent of the
28 senate five commissioners from such panel, no more than
29 three of which shall be of any one political party, who
30 shall constitute the members of such authority; provided,
31 however, that no elective or appointed official of any
32 political subdivision of the state of Missouri shall be a
33 member of the authority.

34 (b) The authority shall elect from its number a
35 chairman and may appoint such officers and employees as it
36 may require for the performance of its duties and fix and
37 determine their qualifications, duties, and compensation.
38 No action of the authority shall be binding unless taken at
39 a meeting at which at least three members are present and
40 unless a majority of the members present at such meeting
41 shall vote in favor thereof.

42 (c) Commissioners shall serve in the following
43 manner: one for two years, one for three years, one for
44 four years, one for five years, and one for six years.
45 Successors shall hold office for terms of five years, or for
46 the unexpired terms of their predecessors.

47 (d) In the event a vacancy exists, a new panel of
48 three names shall be submitted by majority vote of the
49 governing body to the governor for appointment. All such
50 vacancies shall be filled within thirty days from the date
51 thereof. If the governing body has not submitted a panel of

52 three names to the governor within thirty days of the
53 expiration of a commissioner's term, the governor shall
54 immediately make an appointment to the authority with the
55 advice and consent of the senate. In the event the governor
56 does not appoint a replacement, no commissioner shall
57 continue to serve beyond the expiration of that
58 commissioner's term.

59 (3) The authority shall have the same powers as a
60 sports complex authority created pursuant to sections 64.920
61 to 64.950.

62 (4) Nothing in this section shall be construed to
63 impair the powers of any county, municipality, or other
64 political subdivision to acquire, own, operate, develop, or
65 improve any facility which an authority is given the right
66 and power to own, operate, develop, or improve.

67 3. (1) A county establishing an authority pursuant to
68 this section shall be authorized to establish, by ordinance
69 or order of the county, a "Convention and Sports Complex
70 Fund", for the purposes of developing, maintaining, or
71 operating within its jurisdiction, sports, convention,
72 exhibition, or trade facilities. Such fund shall be
73 separate from the general funds of the county.

74 (2) The general assembly may annually appropriate up
75 to three million dollars from the state general revenue fund
76 to the convention and sports complex fund created pursuant
77 to this subsection, provided that the county or authority
78 has entered into a contract or lease with a professional
79 sports team affiliated with or franchised by the National
80 Football League, the National Basketball Association, the
81 National Hockey League, or the American League or the
82 National League of Major League Baseball on or after January
83 1, 2026. The convention and sports complex fund shall be

administered by the county and shall be used to carry out the provisions of this section.

(3) Any county which has a convention and sports complex fund established pursuant to this section shall, prior to receipt of any appropriations pursuant to this subsection, enact or promulgate ordinances, rules, or regulations which provide, pursuant to the terms and provisions of section 70.859, for the purchase of goods and services and for construction of capital improvements for facilities administered by the authority. In no event shall more than three million dollars be transferred from the state to any one such convention and sports complex fund in any fiscal year pursuant to this subsection.

(4) No appropriation of state moneys shall be made pursuant to this subsection until the county which has created a convention and sports complex fund has commenced paying into the convention and sports complex fund amounts at a rate sufficient for the county to contribute the sum of three million dollars per calendar year. Appropriations made pursuant to this subsection to any convention and sports complex fund shall not exceed the amounts contributed by the county to the fund. The county's proportional amount specified in this subdivision may come from any source.

Once the county has commenced paying such appropriate proportional amounts into its convention and sports complex fund, the county shall so notify the state treasurer and the director of revenue and, thereafter, subject to annual appropriation, transfers shall commence and continue each month pursuant to this subsection until such monthly transfers are made for forty years. Moneys appropriated from general revenue shall not be expended until the county has paid three million dollars into its fund.

116 4. The county shall make an annual report to the
117 general assembly stating the condition of its convention and
118 sports complex fund and the various sums of money received
119 by the county into that fund and distributed by the county
120 from that fund during the preceding calendar year. The
121 county shall employ a certified public accountant to conduct
122 a biennial audit of all accounts and transactions of the
123 convention and sports complex fund and may compensate such
124 accountants out of the funds.

67.1157. 1. For the purposes of this section, the
2 following terms shall mean:

3 (1) "New state revenues", the incremental increase in
4 the general revenue portion of the state sales tax revenues
5 generated within a project area from the operation of a
6 regional sports facility and received pursuant to section
7 144.020, excluding sales taxes that are constitutionally
8 dedicated, taxes deposited to the school district trust fund
9 in accordance with section 144.701, sales and use taxes on
10 motor vehicles, trailers, boats and outboard motors, and
11 future sales taxes otherwise designated by law;

12 (2) "Project", the acquisition, planning,
13 construction, equipping, operation, maintenance, repair,
14 extension, and improvement of a regional sports facility,
15 and any new or existing improvements which the authority
16 determines are necessary or convenient to the acquisition,
17 planning, construction, equipping, operation, maintenance,
18 repair, extension, and improvement of a regional sports
19 facility;

20 (3) "Project area", the geographic area where a
21 project is to be located, as designated by the authority and
22 identified in its application to the department of economic
23 development;

24 (4) "Regional sports facility", a regional sports
25 facility owned or operated by an authority that is intended
26 to provide year-round sports opportunities and draw
27 participants from outside the state.

28 2. An authority may by resolution designate a project
29 area for a project. Upon such designation by the authority,
30 the project area shall be eligible for an amount not to
31 exceed fifty percent of the new state revenues estimated for
32 the businesses within the project area, as identified by the
33 authority in its application to the department of economic
34 development prior to the designation of the project area by
35 resolution, for a period not to exceed twenty years from the
36 date of completion of the project. Such amount shall be
37 subject to appropriation by the general assembly, as
38 provided in subsection 6 of this section, to the department
39 of economic development regional sports facility
40 supplemental tax fund for distribution to the treasurer or
41 other designated financial officer of the authority with an
42 approved project.

43 3. The treasurer or other designated financial officer
44 of the authority with an approved project shall deposit such
45 funds in a separate segregated account within the funds of
46 the authority.

47 4. No transfer from the general revenue fund to the
48 Missouri regional sports facility supplemental tax fund
49 shall be made unless an appropriation is made from the
50 general revenue fund for that purpose. No authority shall
51 commit any new state revenues prior to an appropriation
52 being made for that project. Appropriations from new state
53 revenues shall not be distributed from the Missouri regional
54 sports facility supplemental tax fund to an authority unless
55 the county which has established the authority has imposed a
56 tax at the maximum rate provided by section 67.1158.

57 5. In order for a project to be eligible to receive
58 the revenue described in subsection 2 of this section, the
59 authority shall comply with the requirements of subsection 6
60 of this section prior to the time the project is adopted or
61 approved by resolution. The director of the department of
62 economic development and the commissioner of the office of
63 administration may waive the requirement that the
64 authority's application be submitted prior to the project's
65 adoption or approved by resolution.

66 6. The initial appropriation of up to fifty percent of
67 new state revenues authorized pursuant to subsection 2 of
68 this section shall not be made to or distributed by the
69 department of economic development to an authority until all
70 of the following conditions have been satisfied:

71 (1) The director of the department of economic
72 development or his or her designee and the commissioner of
73 the office of administration or his or her designee have
74 approved an application made by the authority for the
75 appropriation of new state revenues. The authority shall
76 include in the application the following items:

77 (a) A description of the project;
78 (b) A description of the project area, including the
79 businesses currently identified within the project area and
80 the anticipated businesses within the project area upon
81 completion of the project;

82 (c) The base year of state sales tax revenues within
83 the project area prior to approval of the project;

84 (d) An estimate of the incremental increase in the
85 general revenue portion of state sales tax revenue within
86 the project area after completion of the project;

87 (e) The name, street and mailing address, and phone
88 number of the chairman of the authority;

89 (f) The street address or other means of identifying
90 each parcel of property within the project area;
91 (g) The estimated costs of development of the project;
92 (h) The anticipated sources of funds to pay such costs
93 of development of the project;
94 (i) Evidence of commitment to finance such costs of
95 development of the project and the anticipated type and
96 terms of such financing;
97 (j) The anticipated type and terms of any obligations
98 to be issued by the authority pursuant to subdivision (6) of
99 section 67.1155 to finance all or any portion of the project;
100 (k) The general land uses to apply in the project area;
101 (l) The total number of individuals anticipated to be
102 employed in the project area as a result of the project,
103 broken down by full-time, part-time, and temporary positions;
104 (m) The total number of full-time equivalent positions
105 anticipated to be created within the project area upon
106 completion of the project;
107 (n) The average hourly wage to be paid to all new
108 employees within the project area, broken down by full-time,
109 part-time, and temporary positions;
110 (o) A list of other community and economic benefits to
111 result from the project;
112 (p) A list of all development subsidies that any
113 business benefitted from public expenditures within the
114 project area has requested for the project, and the name of
115 any other granting body from which such subsidies are sought;
116 (q) A list of all other public investments made or to
117 be made by this state or units of local government to
118 support infrastructure or other needs generated by the
119 project for which the funding pursuant to this section is
120 being sought;
121 (r) A market study for the project area; and

122 (s) A certification by the chairman of the authority
123 as to the accuracy of the information contained in the
124 application;

125 (2) The methodologies used in the application for
126 determining the base year and determining the estimate of
127 the incremental increase in the general revenue portion of
128 the state sales tax revenues shall be approved by the
129 director of the department of economic development or his or
130 her designee and the commissioner of the office of
131 administration or his or her designee. Upon approval of the
132 application, the director of the department of economic
133 development or his or her designee and the commissioner of
134 the office of administration or his or her designee shall
135 issue a certificate of approval. The department of economic
136 development may request the appropriation following
137 application approval; and

138 (3) The appropriation shall be a portion of the
139 estimate of the incremental increase in the general revenue
140 portion of state sales tax revenues in the project area as
141 indicated in the authority's application, approved by the
142 director of the department of economic development or his or
143 her designee and the commissioner of the office of
144 administration or his or her designee. At no time shall the
145 annual amount of new state revenues approved for
146 disbursements from the Missouri regional sports facility
147 supplemental tax fund for approved projects exceed ten
148 million dollars. At no time shall a single project receive
149 an annual appropriation pursuant to this section that
150 exceeds five million dollars.

67.3000. 1. As used in this section and section
2 67.3005, the following words shall mean:

3 (1) "Active member", an organization located in the
4 state of Missouri which solicits and services sports events,

5 sports organizations, and other types of sports-related
6 activities in that community;

7 (2) "Applicant" or "applicants", one or more certified
8 sponsors, endorsing counties, endorsing municipalities, or a
9 local organizing committee, acting individually or
10 collectively;

11 (3) "Certified sponsor" or "certified sponsors", a
12 nonprofit organization which is an active member of the
13 ["National Association of Sports Commissions"] Sports Events
14 and Tourism Association;

15 (4) "Department", the Missouri department of economic
16 development;

17 (5) "Director", the director of revenue;

18 (6) ["Eligible costs" shall include:

19 (a) Costs necessary for conducting the sporting event;

20 (b) Costs relating to the preparations necessary for
21 the conduct of the sporting event; and

22 (c) An applicant's pledged obligations to the site
23 selection organization as evidenced by the support contract
24 for the sporting event including, but not limited to, bid
25 fees and financial guarantees.

26 Eligible costs shall not include any cost associated with
27 the rehabilitation or construction of any facilities used to
28 host the sporting event or direct payments to a for-profit
29 site selection organization, but may include costs
30 associated with the retrofitting of a facility necessary to
31 accommodate the sporting event;

32 (7)] "Eligible donation", donations received, by a
33 certified sponsor or local organizing committee, from a
34 taxpayer that may include cash, publicly traded stocks and
35 bonds, and real estate that will be valued and documented
36 according to rules promulgated by the department. Such

donations shall be used solely to provide funding to attract sporting events to this state;

~~[(8)]~~ (7) "Endorsing municipality" or "endorsing municipalities", any city, town, incorporated village, or county that contains a site selected by a site selection organization for one or more sporting events;

~~[(9)]~~ (8) "Joinder agreement", an agreement entered into by one or more applicants, acting individually or collectively, and a site selection organization setting out representations and assurances by each applicant in connection with the selection of a site in this state for the location of a sporting event;

~~[(10)]~~ (9) "Joinder undertaking", an agreement entered into by one or more applicants, acting individually or collectively, and a site selection organization that each applicant will execute a joinder agreement in the event that the site selection organization selects a site in this state for a sporting event;

~~[(11)]~~ (10) "Local organizing committee", a nonprofit corporation or its successor in interest that:

(a) Has been authorized by one or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, to pursue an application and bid on its or the applicant's behalf to a site selection organization for selection as the host of one or more sporting events; or

(b) With the authorization of one or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, executes an agreement with a site selection organization regarding a bid to host one or more sporting events;

(11) "Participant registration fee", any fee charged to a team or organization to participate in a sporting

70 event, including but not limited to team entry fees,
71 competition fees, or similar payments required for
72 participation. Such fees shall qualify as an eligible cost
73 for purposes of receiving tax credits pursuant to this
74 section;

75 (12) "Registered participant", an individual who is
76 registered to compete in a sporting event, or an athlete,
77 coach, or other individual who is part of a team's official
78 contingent with an official capacity for such sporting event;

79 [(12)] (13) "Site selection organization", the
80 National Collegiate Athletic Association (NCAA); an NCAA
81 member conference, university, or institution; the National
82 Association of Intercollegiate Athletics (NAIA); the United
83 States Olympic & Paralympic Committee [(USOC)] (USOPC); a
84 national governing body (NGB) or international federation of
85 a sport recognized by the [(USOC)] USOPC; the United States
86 Golf Association (USGA); the United States Tennis
87 Association (USTA); the Amateur Athletic Union (AAU); the
88 National Christian College Athletic Association (NCCAA); the
89 National Junior College Athletic Association (NJCAA); the
90 United States Sports Specialty Association (USSSA); any
91 rights holder member of the [National Association of Sports
92 Commissions (NASC)] Sports Events and Tourism Association
93 (Sports ETA); other major regional, national, and
94 international sports associations, and amateur organizations
95 that promote, organize, or administer sporting games or
96 competitions; or other major regional, national, and
97 international organizations that promote or organize
98 sporting events;

99 [(13)] (14) "Sporting event" or "sporting events", an
100 amateur, collegiate, or Olympic sporting event that is
101 competitively bid or is awarded by a site selection
102 organization;

103 [(14)] (15) "Support contract" or "support contracts",
104 an event award notification, joinder undertaking, joinder
105 agreement, or contract executed by an applicant and a site
106 selection organization;

107 [(15)] (16) "Tax credit" or "tax credits", a credit or
108 credits issued by the department against the tax otherwise
109 due under chapter 143 or 148, excluding withholding tax
110 imposed under sections 143.191 to 143.265;

111 [(16)] (17) "Taxpayer", any of the following
112 individuals or entities who make an eligible donation:

113 (a) A person, firm, partner in a firm, corporation, or
114 a shareholder in an S corporation doing business in the
115 state of Missouri and subject to the state income tax
116 imposed under chapter 143;

117 (b) A corporation subject to the annual corporation
118 franchise tax imposed under chapter 147;

119 (c) An insurance company paying an annual tax on its
120 gross premium receipts in this state;

121 (d) Any other financial institution paying taxes to
122 the state of Missouri or any political subdivision of this
123 state under chapter 148;

124 (e) An individual subject to the state income tax
125 imposed under chapter 143;

126 (f) Any charitable organization which is exempt from
127 federal income tax and whose Missouri unrelated business
128 taxable income, if any, would be subject to the state income
129 tax imposed under chapter 143.

130 2. An applicant may submit a copy of a support
131 contract for a sporting event to the department. Within
132 sixty days of receipt of the sporting event support
133 contract, the department may review the applicant's support
134 contract and certify such support contract if it complies
135 with the requirements of this section. Upon certification

of the support contract by the department, the applicant may be authorized to receive the tax credit under subsection 4 of this section.

3. No more than ninety days following the conclusion of the sporting event, the applicant shall submit [eligible costs and documentation of the costs evidenced by receipts, paid invoices, event settlements, or other documentation in a manner prescribed by the department. Eligible costs may be paid by the applicant or an entity cohosting the event with the applicant] a ticket sales or box office statement verifying the total number of tickets sold for such event, or, if such event was participant-based, a list of all registered participants, including documentation verifying the participant registration fees, if applicable, paid by teams or organizations, calculated by dividing the total team entry fee by the number of registered participants on each team.

4. (1) [No later than seven days following the conclusion of the sporting event, the department, in consultation with the director, shall determine the total number of tickets sold at face value for such event or, if such event was participant-based and did not sell admission tickets, the total number of paid participant registrations.

(2)] No later than sixty days following the receipt of [eligible costs and] documentation of [such costs] ticket sales or registered participants from the applicant as required in subsection 3 of this section, the department shall, except for the limitations under subsection 5 of this section, issue a certificate for a refundable tax credit to the applicant for [the least of]:

(a) [One hundred percent of eligible costs incurred by the applicant;

(b)] An amount equal to [five] six dollars for every admission ticket sold to such event; or

[(c)] (b) An amount equal to [ten] twelve dollars for every [paid] registered participant [registration] if such event was participant-based [and did not sell admission tickets].

The calculations under paragraphs [(b)] (a) and [(c)] (b) of this subdivision shall use the actual number of tickets sold or [registrations paid] registered participants, not an estimated amount.

(2) The department of revenue shall issue a refund of the refundable tax credit to the applicant within ninety days of the applicant's submission of a valid tax credit certificate issued in accordance with subdivision (1) of this subsection. Notwithstanding any provision of law to the contrary, this may include a refund issued in advance of the close of the tax period to which the tax credit applies.

(3) Tax credits authorized by this section may be claimed against taxes imposed by chapters 143 and 148 [and shall be claimed within one year of the close of the tax year for which the credits were issued]. Tax credits authorized by this section [may] shall not be transferred, sold, or assigned [by filing a notarized endorsement thereof with the department that names the transferee, the amount of tax credit transferred, and the value received for the credit, as well as any other information reasonably requested by the department]. Notwithstanding any provision of law to the contrary, tax credits authorized by this section may be refunded at any time following issuance, even prior to the close of the tax period for which the credits were issued. An erroneous, excessive, or improper refund of these tax credits shall be considered an underpayment of tax on the date made. If any applicant is issued tax credits

pursuant to this section that are refunded to such applicant, but the department of revenue later determines that the applicant receiving the credits owes or owed taxes that were not paid for the tax year for which the tax credit was issued, such applicant shall pay to the department of revenue the applicant's tax liability still due, including any underpayment caused by the erroneous, excessive, or improper refund of these tax credits. The department of revenue may promulgate such rules as are necessary to administer such clawback provisions under this subdivision.

5. In no event shall the amount of tax credits issued by the department under subsection 4 of this section exceed ~~[three]~~ six million dollars in any fiscal year. For all events located within the following counties, the total amount of tax credits issued shall not exceed ~~[two]~~ five million ~~[seven]~~ five hundred thousand dollars in any fiscal year:

(1) A county with a charter form of government and with more than six hundred thousand inhabitants; or

(2) A city not within a county.

6. An applicant shall provide any information necessary as determined by the department for the department and the director to fulfill the duties required by this section. At any time upon the request of the state of Missouri, a certified sponsor shall subject itself to an audit conducted by the state.

7. This section shall not be construed as creating or requiring a state guarantee of obligations imposed on an endorsing municipality under a support contract or any other agreement relating to hosting one or more sporting events in this state.

8. The department shall only certify an applicant's support contract for a sporting event in which the site

selection organization has yet to select a location for the sporting event as of December 1, 2012. No support contract shall be certified unless the site selection organization has chosen to use a location in this state from competitive bids, at least one of which was a bid for a location outside of this state, except that competitive bids shall not be required for any previously-awarded event whose site selection organization extends its contractual agreement with the event's certified sponsor or for any [post-season] neutral-site collegiate [football game or other neutral-site] game with at least one out-of-state team. Support contracts shall not be certified by the department after August 28, [2025] 2032, provided that the support contracts may be certified on or prior to August 28, [2025] 2032, for sporting events that will be held after such date.

9. The department may promulgate rules as necessary to implement the provisions of this section. 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, 2013, shall be invalid and void.

10. The repeal and reenactment of subsection 8 of this section shall become effective August 28, 2025, and the repeal and reenactment of the remainder of the provisions of this section shall become effective July 1, 2026, and shall apply only to tax credits issued on or after July 1, 2026.

67.3005. 1. For all tax years beginning on or after January 1, 2013, any taxpayer shall be allowed a credit against the taxes otherwise due under chapter 143, 147, or 148, excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the amount of an eligible donation, subject to the restrictions in this section. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state income tax liability in the tax year for which the credit is claimed. Any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's two subsequent tax years.

2. To claim the credit authorized in this section, a certified sponsor or local organizing committee shall submit to the department an application for the tax credit authorized by this section on behalf of taxpayers. The department shall verify that the applicant has submitted the following items accurately and completely:

(1) A valid application in the form and format required by the department;

(2) A statement attesting to the eligible donation received, which shall include the name and taxpayer identification number of the individual making the eligible donation, the amount of the eligible donation, and the date the eligible donation was received; and

(3) Payment from the certified sponsor or local organizing committee equal to the value of the tax credit for which application is made.

If the certified sponsor or local organizing committee applying for the tax credit meets all criteria required by this subsection, the department shall issue a certificate in the appropriate amount.

34 3. Tax credits issued under this section may be
35 assigned, transferred, sold, or otherwise conveyed, and the
36 new owner of the tax credit shall have the same rights in
37 the credit as the taxpayer. Whenever a certificate is
38 assigned, transferred, sold, or otherwise conveyed, a
39 notarized endorsement shall be filed with the department
40 specifying the name and address of the new owner of the tax
41 credit or the value of the credit. In no event shall the
42 amount of tax credits issued by the department under this
43 section exceed [ten million] five hundred thousand dollars
44 in any fiscal year.

45 4. The department shall promulgate rules to implement
46 the provisions of this section. Any rule or portion of a
47 rule, as that term is defined in section 536.010, that is
48 created under the authority delegated in this section shall
49 become effective only if it complies with and is subject to
50 all of the provisions of chapter 536 and, if applicable,
51 section 536.028. This section and chapter 536 are
52 nonseverable and if any of the powers vested with the
53 general assembly pursuant to chapter 536 to review, to delay
54 the effective date, or to disapprove and annul a rule are
55 subsequently held unconstitutional, then the grant of
56 rulemaking authority and any rule proposed or adopted after
57 August 28, 2013, shall be invalid and void.

58 5. Under section 23.253 of the Missouri sunset act:

59 (1) The provisions of the new program authorized under
60 this section and section 67.3000 [and under this section]
61 shall automatically sunset six years after August 28, [2019]
62 2026, unless reauthorized by an act of the general assembly;
63 and

64 (2) If such program is reauthorized, the program
65 authorized under this section and section 67.3000 [and under
66 this section] shall automatically sunset twelve years after

the effective date of the reauthorization of these sections;
and

(3) Section 67.3000 and this section shall terminate
on September first of the calendar year immediately
following the calendar year in which the program authorized
under these sections is sunset.

6. The repeal and reenactment of subsection 5 of this
section shall become effective August 28, 2025, and the
repeal and reenactment of the remainder of the provisions of
this section shall become effective July 1, 2026, and shall
apply only to tax credits issued on or after July 1, 2026.

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

(1) "High school athlete", an individual who is
eligible to participate in, participates in, or has
participated in an interscholastic sport on an
interscholastic athletic team in this state that is
sponsored by a public school or by a private school whose
students compete against a public school's students;

(2) "Private school", as defined in section 166.700;

(3) "Public school", as defined in section 160.011.

2. A high school athlete may earn or attempt to earn
compensation from the use of such athlete's name, image,
likeness rights, or athletic reputation as provided in this
section and section 173.280, subject to the following:

(1) A high school athlete shall have the right to
discuss earning or attempting to earn such compensation
before signing an athletic letter of intent or other written
agreement only when having discussions about potential
enrollment with a postsecondary educational institution in
this state; and

(2) A high school athlete shall have the right to earn
or attempt to earn such compensation only after signing an

athletic letter of intent or other written agreement to enroll in a postsecondary educational institution in this state.

3. The discussion of, or earning or attempting to earn, compensation from the use of such high school athlete's name, image, likeness rights, or athletic reputation as provided in this section and section 173.280 shall not be construed to be a violation of any rules or regulations a high school student or a high school is required to follow to maintain and protect a high school athlete's high school eligibility to participate in high school athletics in this state.

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

(1) "Institutional marketing associate", any third-party entity that enters into an agreement with a postsecondary educational institution or its intercollegiate athletics or sports program to market and/or promote the postsecondary educational institution or its intercollegiate athletics or sports program, or to otherwise act on behalf of the postsecondary educational institution or the postsecondary educational institution's intercollegiate athletics or sports program. This term does not include a regulatory body, postsecondary educational institution, postsecondary educational institution staff member, or their respective officers, directors, managers, owners, or employees;

(2) "Postsecondary educational institution", any campus of a public or private institution of higher education in this state that is subject to the coordinating board for higher education under section 173.005;

(3) "Student athlete", an individual who is eligible to participate in, participates in, or has participated in

an intercollegiate sport for a postsecondary educational institution. Student athlete shall not be construed to apply to an individual's participation in a college intramural sport or in a professional sport outside of intercollegiate athletics;

(4) "Third party", any individual or entity, including any athlete agent, other than a postsecondary educational institution, athletic conference, or athletic association.

2. (1) No postsecondary educational institution shall uphold any rule, requirement, standard, or other limitation of an athletic association or athletic conference that prevents a student of that institution from fully participating in intercollegiate athletics without penalty and earning compensation as a result of the use of the student's name, image, likeness rights, or athletic reputation. A student athlete earning compensation from the use of a student's name, image, likeness rights, or athletic reputation shall not affect such student athlete's grant-in-aid or stipend eligibility, amount, duration, or renewal.

(2) No postsecondary educational institution shall interfere with or prevent a student from fully participating in intercollegiate athletics or obtaining professional representation in relation to contracts or legal matters relating to earning compensation as a result of the use of the student athlete's name, image, likeness rights, or athletic reputation, including, but not limited to, representation provided by athlete agents, financial advisors, or legal representation provided by attorneys.

3. A grant-in-aid or stipend from the postsecondary educational institution in which a student is enrolled shall not be construed to be compensation for use of the student's name, image, likeness rights, or athletic reputation for purposes of this section, and no grant-in-aid or stipend

shall be revoked or reduced as a result of a student earning compensation under this section.

4. (1) No student athlete shall enter into an apparel, equipment, or beverage contract providing compensation to the athlete for use of the athlete's name, image, likeness rights, or athletic reputation if the contract requires the athlete to display a sponsor's apparel, equipment, or beverage or otherwise advertise for the sponsor during official team activities if such provisions are in conflict with a provision of the postsecondary educational institution's current licenses or contracts.

(2) (a) Except with the prior written consent of the student athlete's postsecondary educational institution, a student athlete shall not enter into a contract for compensation for the use of such student athlete's name, image, likeness rights, or athletic reputation, if such institution determines that a term of the contract conflicts with a term of a contract to which such institution is a party.

(b) A postsecondary educational institution or any officer, director, or employee of such institution, including but not limited to a coach, member of the coaching staff, or any individual associated with the institution's athletic department, shall have the right to identify, create, facilitate, negotiate, support, enable, or otherwise assist with opportunities for a student athlete to earn compensation from a third party, including an institutional marketing associate, for the use of the student athlete's name, image, likeness rights, or athletic reputation, provided that such individual shall not:

86 a. Receive compensation from the student athlete or a
87 third party for facilitating, enabling, or assisting with
88 such opportunities;

89 b. Attempt to influence an athlete's choice of
90 professional representation related to such opportunities; or

91 c. Attempt to reduce such athlete's opportunities from
92 competing third parties.

93 (c) The provisions of this section shall not be
94 construed to qualify a student athlete as an employee of a
95 postsecondary educational institution.

96 (3) Before any contract for compensation for the use
97 of a student athlete's name, image, likeness rights, or
98 athletic reputation, or for professional representation, is
99 executed, and before any compensation is provided to the
100 student athlete in advance of a contract, the student
101 athlete shall disclose that contract to his or her
102 postsecondary educational institution in a manner prescribed
103 by such institution.

104 (4) A postsecondary educational institution or any
105 officer, director, or employee of such institution shall not
106 compensate a student athlete, prospective student athlete,
107 or the family of such individuals, for the use of such
108 student athlete or prospective student athlete's name,
109 image, likeness rights, or athletic reputation, unless
110 otherwise permitted by institutional policy and a collegiate
111 athletics association that the postsecondary educational
112 institution is a member of.

113 (5) (a) As used in this subdivision, "unique
114 identifier" means any of the following developed or adopted
115 for marketing or promotional purposes by a postsecondary
116 educational institution or a third party:

117 a. Seal;

118 b. Logo;

119 c. Emblem;
120 d. Motto;
121 e. Special symbol;
122 f. Institutional colors;
123 g. Modifier or descriptor;
124 h. Design;
125 i. Patentable or copyrightable item, material, or
126 information; or
127 j. Other item, material, or information that
128 identifies and is recognizable as unique to such
129 postsecondary educational institution or third party.

130 (b) A postsecondary educational institution or a third
131 party shall develop and adopt a process for granting to a
132 student athlete, or to a third party for use with a student
133 athlete, a license to use such institution's or third-
134 party's unique identifiers when earning or attempting to
135 earn compensation from the use of such student athlete's
136 name, image, likeness rights, or athletic reputation
137 consistent with its policies regarding licensing of its
138 unique identifiers.

139 (c) A postsecondary educational institution or a third
140 party may charge a reasonable fee for a license to use a
141 unique identifier under this subdivision.

142 (d) A postsecondary educational institution, or a
143 third party, may impose requirements that a student athlete
144 granted a license under this subdivision refrain from using
145 such unique identifier in a manner that the institution in
146 its sole discretion determines:

147 a. Is reasonably considered to be inconsistent with
148 such institution's or third-party's values or mission;
149 b. Adversely affects such institution's or third-
150 party's image;

151 c. Negatively impacts or inappropriately reflects upon
152 the reputation or religious, moral, or ethical standards of
153 such institution or third party;

154 d. Violates such institution's or third-party's code
155 of conduct or similar requirements; or

156 e. Conflicts with a provision of such institution's or
157 third-party's current licenses or contracts.

158 5. No contract of a postsecondary educational
159 institution's athletic program shall prevent a student
160 athlete from receiving compensation for using the student
161 athlete's name, image, likeness rights, or athletic
162 reputation for a commercial purpose when the athlete is not
163 engaged in official mandatory team activities that are
164 recorded in writing and can be made publicly available upon
165 request.

166 6. (1) If a private postsecondary educational
167 institution collects, retains, or maintains the terms of a
168 student athlete's contract or proposed contract detailing
169 compensation to such student athlete for the use of such
170 student athlete's name, image, likeness, or athletic
171 reputation, such postsecondary educational institution shall
172 consider such contract terms to be student-governed by the
173 Family Education Rights and Privacy Act (FERPA).

174 (2) The terms of a contract or proposed contract
175 detailing compensation to a student athlete for the use of
176 such student athlete's name, image, likeness, or athletic
177 reputation shall be deemed a closed record under chapter
178 610. A public postsecondary educational institution subject
179 to this subsection may withhold or refuse to release or
180 otherwise disclose such contract terms without seeking a
181 formal opinion of the attorney general of this state as
182 authorized in section 610.027.

183 7. (1) No compensation to a student athlete for
184 earning or attempting to earn compensation from the use of
185 such student athlete's name, image, likeness rights, or
186 athletic reputation shall be conditioned on such student
187 athlete's athletic performance. Those providing
188 compensation to a student athlete for the use of his or her
189 name, image, likeness rights, or athletic reputation shall
190 have the right to condition payment of that compensation on
191 a student athlete's attendance at a particular postsecondary
192 educational institution.

193 (2) A charitable organization that qualifies as an
194 exempt organization under 26 U.S.C. Section 501(c)(3), as
195 amended, shall have the right to compensate a student
196 athlete for the commercial use of the student athlete's
197 name, image, likeness rights, or athletic reputation.

198 (3) Notwithstanding any rule of an athletic
199 association, athletic conference, or any other organization
200 with authority over varsity intercollegiate athletics,
201 institutional marketing associates shall have the right to
202 compensate a student athlete for the commercial use of the
203 student athlete's name, image, likeness rights, or athletic
204 reputation. This includes the right to compensate a student
205 athlete for the commercial use of the student athlete's
206 name, image, or likeness rights in connection with the
207 promotion of athletic events in which the student athlete
208 will or may participate, the promotion of the postsecondary
209 educational institution the student athlete attends, and the
210 promotion of the postsecondary educational institution's
211 intercollegiate athletics or sports program. Further, an
212 institutional marketing associate shall, in the event that a
213 postsecondary educational institution or its intercollegiate
214 athletics program affirmatively grants a request, have the
215 right to utilize a postsecondary educational institution's,

or the postsecondary educational institution's intercollegiate athletics program's, content creation and marketing capabilities in connection with services provided for the promotion of athletic events in which a student athlete will or may participate, the postsecondary educational institution, or the institution's intercollegiate athletics or sports program.

(4) Notwithstanding any rule of an athletic association, athletic conference, or any other organization with authority over varsity intercollegiate athletics, student athletes shall have the right to receive compensation from an institutional marketing associate for the commercial use of their name, image, likeness rights, or athletic reputation, in connection with, among other items, the promotion of athletic events in which the student athlete will or may participate, the promotion of the postsecondary educational institution the student athlete attends, and the promotion of the postsecondary educational institution's intercollegiate athletics or sports program.

8. (1) Postsecondary educational institutions that enter into commercial agreements that directly or indirectly require the use of a student athlete's name, image, likeness, or athletic reputation shall offer at least two workshops per calendar year that may include topics such as financial literacy, life skills, time management, and entrepreneurship. The workshops may not be offered in the same month and each workshop offered in a calendar year must be unique and not simply a repeat of the other workshop offered that year. The institution shall notify all student athletes of the sessions through the distribution of informational materials via email or other communication methods the institution regularly uses to communicate with student athletes.

(2) The educational workshops shall not include any marketing, advertising, referral, or solicitation by providers of financial products or services.

9. An athletic association, athletic conference, or any other organization with authority over varsity intercollegiate athletics shall not, and shall not authorize its member institutions to:

(1) Prevent a student athlete from receiving compensation for the commercial use of the student athlete's name, image, likeness rights, or athletic reputation under this section;

(2) Penalize a student athlete for receiving compensation for the commercial use of the student athlete's name, image, likeness rights, or athletic reputation under this section;

(3) Prevent a postsecondary educational institution from participating in varsity intercollegiate athletics or otherwise penalize a postsecondary educational institution as a result of a student athlete's receipt of compensation for the student athlete's name, image, likeness rights, or athletic reputation under this section;

(4) Prevent a postsecondary educational institution from establishing agreements with a third-party entity to act on its behalf to identify, facilitate, enable, or support student athlete name, image, and likeness activities;

(5) Entertain a complaint, open an investigation, or take any other adverse action against a postsecondary educational institution or any of its employees for engaging in any activity protected under this section;

(6) Penalize a postsecondary educational institution because an institutional marketing associate compensates a student athlete for use of his or her name, image, likeness rights, or athletic reputation, as protected under this

section, or if a third party violates the collegiate athletic association's rules or regulations with regard to student athlete name, image, or likeness activities.

10. A student athlete shall have the right to obtain professional representation for the purpose of securing compensation for the use of his or her name, image, or likeness without penalty or resulting limitation on participating or effect on the student athlete's athletic grant-in-aid eligibility. Professional representation shall be by attorneys or agents licensed by this state. Any professional representation agreement shall be in writing, be executed by both parties, clearly describe the obligations of the parties, and outline fees for the professional representation.

11. (1) Any student athlete may bring a civil action against third parties that violate this section or that interfere with such student athlete's earning or attempting to earn compensation from the use of such student athlete's name, image, likeness rights, or athletic reputation for appropriate injunctive relief or actual damages, or both. Such action shall be brought in the county where the violation occurred, or is about to occur, and the court shall award damages and court costs to a prevailing plaintiff.

(2) Student athletes bringing an action under this section shall not be deprived of any protections provided under law with respect to a controversy that arises and shall have the right to adjudicate claims that arise under this section.

12. No legal settlement shall conflict with the provisions of this section.

13. This section shall apply only to agreements or contracts entered into, modified, or renewed on or after

315 August 28, 2021. Such agreements or contracts include, but
316 are not limited to, the national letter of intent, an
317 athlete's financial aid agreement, commercial contracts in
318 the athlete group licensing market, and athletic conference
319 or athletic association rules or bylaws.

320 14. No postsecondary educational institution's
321 employees, including athletics coaching staff, shall be
322 liable for any damages to a student athlete's ability to
323 earn compensation for the use of the student athlete's name,
324 image, or likeness resulting from decisions or actions
325 routinely taken in the course of intercollegiate athletics.

326 15. This section does not affect the rights of student
327 athletes under Title IX of the Education Amendments of 1971
328 (20 U.S.C. Section 1681 et seq.).

329 [16. (1) A high school athlete who competes on an
330 interscholastic athletic team in this state that is
331 sponsored by a public school or by a private school whose
332 students compete against a public school's students may earn
333 or attempt to earn compensation from the use of such
334 athlete's name, image, likeness rights, or athletic
335 reputation as provided in this section, subject to the
336 following:

337 (a) A high school athlete shall have the right to
338 discuss earning or attempting to earn such compensation
339 before signing an athletic letter of intent or other written
340 agreement only when having discussions about potential
341 enrollment with a postsecondary educational institution in
342 this state; and

343 (b) A high school athlete shall have the right to earn
344 or attempt to earn such compensation only after signing an
345 athletic letter of intent or other written agreement to
346 enroll in a postsecondary educational institution in this
347 state.

348 (2) The discussion of, or earning or attempting to
349 earn, compensation from the use of such high school
350 athlete's name, image, likeness rights, or athletic
351 reputation as provided in this section shall not be
352 construed to be a violation of any rules and regulations a
353 high school student and high schools are required to follow
354 to maintain and protect a high school athlete's high school
355 eligibility to participate in high school athletics in this
356 state.]