

Journal of the Senate

SECOND REGULAR SESSION

SEVENTEENTH DAY - MONDAY, FEBRUARY 9, 2026

The Senate met pursuant to adjournment.

President Wasinger in the Chair.

The Reverend Stephen George offered the following prayer:

“I lift up my eyes to the mountains—where does my help come from? My help comes from the Lord, the maker of heaven and earth.”
(Psalm 121:1-2 NIV)

Lord God Almighty, You are the maker of heaven and earth. We enter this chamber today mindful that our greatest help comes from You. Sustain us this week as we labor on behalf of families, workers, and neighbors who rely on our thoughtful leadership. May our decisions be shaped by care for those most affected by the choices made here. Guide us this week, we pray, in Jesus’ name. Amen.

The Pledge of Allegiance to the Flag was recited.

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

The Journal for Thursday, February 5, 2026, was read and approved.

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	Webber	Williams—33		

Absent—Senator Washington—1

Absent with leave—Senators—None

Vacancies—None

The Lieutenant Governor was present.

RESOLUTIONS

Senator Hudson offered Senate Resolution No. 652, regarding CHC Home Center, Cabool, which was adopted.

Senator Hudson offered Senate Resolution No. 653, regarding The Feed Lot LLC, Cabool, which was adopted.

Senator Hudson offered Senate Resolution No. 654, regarding Swank Brothers Rental, Cabool, which was adopted.

Senator Hudson offered Senate Resolution No. 655, regarding The Hoss FM, Cabool, which was adopted.

Senators Hudson and Brown (16) offered Senate Resolution No. 656, regarding Missey and Edwin Rogers, Mountain Grove, which was adopted.

Senator Hudson offered Senate Resolution No. 657, regarding Big Boy Men's Ministry, which was adopted.

Senator Hudson offered Senate Resolution No. 658, regarding Janet Roberts, Cabool, which was adopted.

Senators Crawford and Webber offered Senate Resolution No. 659, regarding Lineworker Appreciation Day, which was adopted.

Senators Crawford and Webber offered Senate Resolution No. 660, regarding Missouri Public Utility Alliance, which was adopted.

Senator Nurrenbern offered Senate Resolution No. 661, regarding the Seventieth Wedding Anniversary of Joseph (Joe) Jr. and Joyce Jacobs, Kansas City, which was adopted.

INTRODUCTION OF BILLS

The following Bills were read the 1st time and ordered printed:

SB 1641 – By Brattin.

An Act to repeal section 167.790, RSMo, and to enact in lieu thereof one new section relating to participation of private school students in public school activities.

SB 1642 – By Schroer.

An Act to repeal sections 160.2705, 210.203, 210.211, 210.221, 210.231, 210.245, 210.252, and 210.256, RSMo, and to enact in lieu thereof nine new sections relating to summer and day camps, with penalty provisions.

SB 1643 – By Nicola.

An Act to repeal section 452.340, RSMo, and to enact in lieu thereof one new section relating to child support.

SB 1644 – By Hudson.

An Act to amend chapter 376, RSMo, by adding thereto one new section relating to conduct affecting health care provider networks.

SB 1645 – By Hudson.

An Act to amend chapter 144, RSMo, by adding thereto one new section relating to a sales and use tax exemption for certain campground rentals.

SB 1646 – By Henderson.

An Act to repeal section 94.815, RSMo, and to enact in lieu thereof one new section relating to the use of certain tourism tax revenues.

SB 1647 – By McCreery.

An Act to amend chapters 324 and 331, RSMo, by adding thereto two new sections relating to emergency restrictions of certain professional licenses by the administrative hearing commission.

SB 1648 – By Beck.

An Act to repeal section 160.425, RSMo, and to enact in lieu thereof one new section relating to the Missouri charter public school commission.

MESSAGES FROM THE GOVERNOR

The following messages were received from the Governor, reading of which was waived:

GOVERNOR
STATE OF MISSOURI
February 6, 2026

To the Senate of the 103rd General Assembly of the State of Missouri:

I have the honor to advise that I have this day made the following addendum:

The following addendum should be made to the appointment of Penny L. Kampeter, as a member of the Board of Nursing Home Administrators, submitted to you on January 16, 2026. Line 3 should be amended to read:

Penny L. Kampeter, 15752 Cow Pasture Road, Bowling Green, Pike County, Missouri 63334, as a member of the Board of Nursing Home Administrators, for a term ending November 21, 2027, and until her successor is duly appointed and qualified; vice, Alexis B. Roam, term expired.

Respectfully Submitted,
Mike Kehoe
Governor

Also,

GOVERNOR
STATE OF MISSOURI
February 6, 2026

To the Senate of the 103rd General Assembly of the State of Missouri:

I have the honor to transmit to you herewith for your advice and consent the following appointment:

Kathy L. Smith, 27383 Cordwood Ridge Drive, Shell Knob, Barry County, Missouri 65747, as a member of the Missouri Charter Public School Commission, for a term ending September 17, 2027, and until her successor is duly appointed and qualified; vice, Cathy Jo Loy, term expired.

Respectfully Submitted,
Mike Kehoe
Governor

Also,

GOVERNOR
STATE OF MISSOURI
February 6, 2026

To the Senate of the 103rd General Assembly of the State of Missouri:

I have the honor to transmit to you herewith for your advice and consent the following appointment:

Charles M. Pritchard, 516 Whispering Cedar Lane, Jefferson City, Cole County, Missouri 65101, as a member of the Missouri Veterans Commission, for a term ending November 2, 2029, and until his successor is duly appointed and qualified; vice, Timothy Smith, term expired.

Respectfully Submitted,
Mike Kehoe
Governor

Also,

GOVERNOR
STATE OF MISSOURI
February 6, 2026

To the Senate of the 103rd General Assembly of the State of Missouri:

I have the honor to transmit to you herewith for your advice and consent the following appointment:

Troy D. Williams, 221 Fredricks Lane, Jefferson City, Cole County, Missouri 65101, as a member of the Missouri Veterans Commission, for a term ending November 2, 2026, and until his successor is duly appointed and qualified; vice, Steve Maples, term expired.

Respectfully Submitted,
Mike Kehoe
Governor

Also,

GOVERNOR
STATE OF MISSOURI
February 6, 2026

To the Senate of the 103rd General Assembly of the State of Missouri:

I have the honor to transmit to you herewith for your advice and consent the following appointment:

Jason R. Choate, 10350 Daisy Road, Carthage, Jasper County, Missouri 64836, as a member of the Safe Drinking Water Commission, for a term ending September 1, 2028, and until his successor is duly appointed and qualified; vice, Charli Jo Ledgerwood, term expired.

Respectfully Submitted,
Mike Kehoe
Governor

Also,

GOVERNOR
STATE OF MISSOURI
February 6, 2026

To the Senate of the 103rd General Assembly of the State of Missouri:

I have the honor to transmit to you herewith for your advice and consent the following appointment:

Timothy C. Ganz, 16710 Johns Cabin Road, Wildwood, St. Louis County, Missouri 63038, as a member of the Safe Drinking Water Commission, for a term ending September 1, 2028, and until his successor is duly appointed and qualified; vice, Curtis Skouby, term expired.

Respectfully Submitted,
Mike Kehoe
Governor

Also,

GOVERNOR
STATE OF MISSOURI
February 6, 2026

To the Senate of the 103rd General Assembly of the State of Missouri:

I have the honor to transmit to you herewith for your advice and consent the following appointment:

Donald R. Summers Jr., 5709 Beefwood Court, St. Louis, St. Louis County, Missouri 63129, as a member of the Safe Drinking Water Commission, for a term ending September 1, 2026, and until his successor is duly appointed and qualified; vice, Donald Bockenkamp, term expired.

Respectfully Submitted,
Mike Kehoe
Governor

Also,

GOVERNOR
STATE OF MISSOURI
February 6, 2026

To the Senate of the 103rd General Assembly of the State of Missouri:

I have the honor to transmit to you herewith for your advice and consent the following appointment:

Frank D. Offutt, 1200 Fourth Street, Platte City, Platte County, Missouri 64079, as a member of the Safe Drinking Water Commission, for a term ending September 1, 2026, and until his successor is duly appointed and qualified; vice, Susan Hazelwood, resigned.

Respectfully Submitted,
Mike Kehoe
Governor

President Pro Tem O’Laughlin referred the above appointments and addendum to the Committee on Gubernatorial appointments.

REFERRALS

President Pro Tem O’Laughlin referred **SCR 19** to the Committee on Rules, Joint Rules, Resolutions, and Ethics.

Senator Hudson assumed the Chair.

SENATE BILLS FOR PERFECTION

Senator Coleman moved that **SB 890**, with **SCS**, **SS** for **SCS**, and **SA 4** (pending), be called from the Informal Calendar and again taken up for perfection, which motion prevailed.

SA 4 was again taken up.

Senator Beck moved that **SA 4** be adopted, which motion failed on a standing division vote.

Senator Coleman moved that **SS** for **SCS** for **SB 890**, as amended, be adopted, which motion prevailed.

On motion of Senator Coleman, **SS** for **SCS** for **SB 890**, as amended, was declared perfected and ordered printed.

At the request of Senator Coleman, **SB 889** was placed on the Informal Calendar.

Senator Bean assumed the Chair.

Senator Henderson moved that **SB 994** be taken up for perfection, which motion prevailed.

Senator Hudson offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Bill No. 994, Page 1, Section A, Line 3, by inserting after all of said line the following:

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

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

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

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

(3) The amount of any deduction that is included in the computation of federal taxable income pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as amended by the Job Creation and Worker Assistance Act of 2002 to the extent the amount deducted relates to property purchased on or after July 1, 2002, but before July 1, 2003, and to the extent the amount deducted exceeds the amount that would have been deductible pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code of 1986 as in effect on January 1, 2002;

(4) The amount of any deduction that is included in the computation of federal taxable income for net operating loss allowed by 26 U.S.C. Section 172 of the Internal Revenue Code of 1986, as amended, other

than the deduction allowed by 26 U.S.C. Section 172(b)(1)(G) and 26 U.S.C. Section 172(i) of the Internal Revenue Code of 1986, as amended, for a net operating loss the taxpayer claims in the tax year in which the net operating loss occurred or carries forward for a period of more than twenty years and carries backward for more than two years. Any amount of net operating loss taken against federal taxable income but disallowed for Missouri income tax purposes pursuant to this subdivision after June 18, 2002, may be carried forward and taken against any income on the Missouri income tax return for a period of not more than twenty years from the year of the initial loss; and

(5) For nonresident individuals in all taxable years ending on or after December 31, 2006, the amount of any property taxes paid to another state or a political subdivision of another state for which a deduction was allowed on such nonresident's federal return in the taxable year unless such state, political subdivision of a state, or the District of Columbia allows a subtraction from income for property taxes paid to this state for purposes of calculating income for the income tax for such state, political subdivision of a state, or the District of Columbia;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(14) (a) For all tax years beginning on or after January 1, 2025, one hundred percent of all income reported as a capital gain for federal income tax purposes by an individual subject to tax pursuant to section 143.011; and

(b) For all tax years beginning on or after January first of the tax year following the tax year in which the top rate of tax imposed pursuant to section 143.011 is equal to or less than four and one-half percent, one hundred percent of all income reported as a capital gain for federal income tax purposes by an entity subject to tax pursuant to section 143.071; and

(15) For all tax years beginning on or after January 1, 2026, the portion of capital gain on the sale or exchange of specie, as that term is defined in section 408.010, that are otherwise included in the taxpayer's federal adjusted gross income.

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

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

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

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

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

taxpayer shall provide the department of revenue with proof of the amount of qualified health insurance premiums paid.

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

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

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

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

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

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

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

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

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

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

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

(b) "Farm owner", [an individual] **a taxpayer** who owns farmland and disposes of or relinquishes use of all or some portion of such farmland as follows:

a. A sale to a beginning farmer;

- b. A lease or rental agreement not exceeding ten years with a beginning farmer; or
- c. A crop-share arrangement not exceeding ten years with a beginning farmer;

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

(d) "Taxpayer", any individual, trust, firm, partner in a firm, corporation, partnership, shareholder in an S corporation, or member of a limited liability company subject to the income tax imposed under this chapter, excluding withholding tax imposed under sections 143.191 to 143.265.

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

(b) Subject to the limitations in paragraph (c) of this subdivision, the amount that may be subtracted shall be equal to the portion of capital gains received from the sale of such farmland that such taxpayer receives in the tax year for which such taxpayer subtracts such capital gain.

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

- a. For the first two million dollars received, one hundred percent;
- b. For the next one million dollars received, eighty percent;
- c. For the next one million dollars received, sixty percent;
- d. For the next one million dollars received, forty percent; and
- e. For the next one million dollars received, twenty percent.

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

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

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

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

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

(b) Subject to the limitation in paragraph (c) of this subdivision, the amount that may be subtracted shall be equal to the portion of income received from the crop-share arrangement on such farmland that such taxpayer receives in the tax year for which such taxpayer subtracts such income.

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

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

Further amend the title and enacting clause accordingly.

Senator Hudson moved that the above amendment be adopted, which motion prevailed.

Senator Beck offered SA 2:

SENATE AMENDMENT NO. 2

Amend Senate Bill No. 994, Page 2, Section 143.512, Line 11, by inserting after all of said line the following:

“143.971. 1. (1) The director of revenue may prescribe the form and contents of any return or other document required to be filed under the provisions of sections 143.011 to 143.996.

(2) Notwithstanding any provision of law to the contrary, the form of return required by this chapter for any tax year beginning on or after January 1, 2026, shall indicate the name of the public school district in which the taxpayer resides.

2. The director of revenue for the purpose of ascertaining the correctness of any return, or for the purpose of making an estimate of taxable income of any person, shall have power to examine or to cause to have examined, by any agent or representative designated by him for that purpose, any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take testimony and require proof material for his information, with power to administer oaths to such person or persons.

3. Reports and returns required to be filed under sections 143.011 to 143.996 shall be preserved for four years and thereafter until the director of revenue orders them to be destroyed.”; and

Further amend the title and enacting clause accordingly.

Senator Beck moved that the above amendment be adopted, which motion prevailed.

Senator Trent offered **SA 3**:

SENATE AMENDMENT NO. 3

Amend Senate Bill No. 994, Page 2, Section 143.512, Line 11, by inserting after all of said line the following:

“143.621. **1.** Sixty days after the date on which it was mailed (one hundred fifty days if the taxpayer is outside the United States), a notice of deficiency shall constitute a final assessment of the amount of tax specified together with interest, additions to tax, and penalties except only for such amounts as to which the taxpayer has filed a protest with the director of revenue.

2. Notwithstanding the provisions of subsection 1 of this section to the contrary, a taxpayer that has paid a deficiency and any interest, additions to tax, or penalties attributable to such deficiency that is subsequently found to be erroneous, regardless of whether such taxpayer has timely filed a protest with the director of revenue, shall be entitled to a refund in the amount of the deficiency and any interest, additions to tax, or penalties attributable to such deficiency that were paid by the taxpayer. Such refund shall be paid as provided in sections 143.781 to 143.841.”; and

Further amend the title and enacting clause accordingly.

Senator Trent moved that the above amendment be adopted, which motion prevailed.

On motion of Senator Henderson, **SB 994**, as amended, was declared perfected and ordered printed.

Senator Crawford moved that **SB 1020**, with **SA 1** (pending), be called from the Informal Calendar and again taken up for perfection, which motion prevailed.

SA 1 was again taken up.

At the request of Senator McCreery, **SA 1** was withdrawn.

On motion of Senator Crawford, **SB 1020** was declared perfected and ordered printed.

MESSAGES FROM THE HOUSE

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

Madam President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **HBs 2273, 1946, 1814, and 2551**, entitled:

An Act to repeal sections 43.656, 56.265, 67.2540, 168.071, 190.142, 210.1080, 210.1505, 211.326, 315.005, 324.012, 324.035, 329.050, 337.618, 339.100, 542.301, 566.010, 566.147, 566.148, 566.149, 566.150, 566.155, 566.211, 566.218, 567.030, 573.010, 573.023, 573.025, 573.035, 573.037, 573.038, 573.050, 573.052, 573.110, 573.112, 573.215, 589.042, 589.400, 589.414, 590.050, 595.045, 610.131, 650.120, and 660.520, RSMo, and to enact in lieu thereof forty-nine new sections relating to the protection of children and vulnerable persons, with penalty provisions.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

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 **HB 1757**, entitled:

An Act to repeal section 162.720, RSMo, and to enact in lieu thereof one new section relating to testing of gifted students.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

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 **HB 2375**, entitled:

An Act to repeal sections 287.020, 287.067, 287.140, 287.270, 287.510, and 287.655, RSMo, and to enact in lieu thereof seven new sections relating to workers' compensation.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

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 **HB 1788**, entitled:

An Act to repeal section 130.031, RSMo, and to enact in lieu thereof one new section relating to campaign finance, with penalty provisions.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Madam President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HB 1628**, entitled:

An Act to repeal sections 23.295, 160.575, 173.236, 178.550, 178.585, 186.019, 288.040, 620.010, 620.484, 620.490, 620.511, 620.512, and 620.513, RSMo, and section 167.910 as enacted by house bill no. 1606, ninety-ninth general assembly, second regular session, and section 167.910 as enacted by house bill no. 1415, ninety-ninth general assembly, second regular session, and to enact in lieu thereof twelve new sections relating to higher education.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

INTRODUCTION OF GUESTS

Senator Nicola introduced to the Senate, his wife, Renee Nicola, Grain Valley.

Senator Black introduced to the Senate, Beau Choinka.

On motion of Senator Luetkemeyer, the Senate adjourned until 1:00 p.m., Tuesday, February 10, 2026.

SENATE CALENDAR

EIGHTEENTH DAY—TUESDAY, FEBRUARY 10, 2026

FORMAL CALENDAR

SECOND READING OF SENATE BILLS

SB 1603-Hough	SB 1626-Moon
SB 1604-Brattin	SB 1627-Trent
SB 1605-Henderson	SB 1628-Trent
SB 1606-Lewis	SB 1629-Fitzwater
SB 1607-Lewis	SB 1630-Coleman
SB 1608-Washington	SB 1631-Coleman
SB 1609-Washington	SB 1632-Crawford
SB 1610-Washington	SB 1633-Webber
SB 1611-Washington	SB 1634-Webber
SB 1612-Washington	SB 1635-Gregory (21)
SB 1613-Mosley	SB 1636-Gregory (21)
SB 1614-McCreery	SB 1637-Lewis
SB 1615-Brattin	SB 1638-Lewis
SB 1616-Brattin	SB 1639-Bean
SB 1617-Brattin	SB 1640-McCreery
SB 1618-Brattin	SB 1641-Brattin
SB 1619-Nicola	SB 1642-Schroer
SB 1620-Gregory (15)	SB 1643-Nicola
SB 1621-Gregory (21)	SB 1644-Hudson
SB 1622-Carter	SB 1645-Hudson
SB 1623-Trent	SB 1646-Henderson
SB 1624-Williams	SB 1647-McCreery
SB 1625-Williams	SB 1648-Beck

HOUSE BILLS ON SECOND READING

HCS for HBs 1667 & 2294

HCS for HBs 1694, 1674, 1780, 2056, 2312 & 1755

HCS for HBs 2273, 1946, 1814 & 2551

HCS for HB 1757

HCS for HB 2375

HCS for HB 1788

HB 1628-Haley

SENATE BILLS FOR PERFECTION

1. SB 888-Schroer

2. SB 914-Gregory (21)

3. SB 917-Burger

4. SB 1003-Schnelting, with SCS

5. SB 974-Black, with SCS

6. SB 953-Bean

7. SB 856-Brattin and Coleman

8. SB 973-Trent, with SCS

9. SB 1000-Hudson

10. SB 836-Crawford, with SCS

INFORMAL CALENDAR

SENATE BILLS FOR PERFECTION

SB 863-Bean, with SS & SA 1 (pending)

SB 889-Coleman

SB 904-Gregory (15)

SB 948-Brattin, with SS & SA 3 (pending)

RESOLUTIONS

SR 565-Beck

SR 566-Beck

SR 567-Beck

ACTIONS PURSUANT TO ARTICLE IV, SECTION 27

SS for SB 1 - Hough

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