

CONFERENCE COMMITTEE SUBSTITUTE  
FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
SENATE BILL NO. 861

AN ACT

To repeal sections 227.600 and 447.708, RSMo, and to enact in lieu thereof eight new sections relating to tax incentives.

---

---

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,  
AS FOLLOWS:

1           Section A. Sections 227.600 and 447.708, RSMo, are repealed  
2 and eight new sections enacted in lieu thereof, to be known as  
3 sections 68.075, 143.1100, 143.2100, 143.2105, 143.2110,  
4 143.2115, 227.600, and 447.708, to read as follows:

5           68.075. 1. This section shall be known and may be cited as  
6 the "Advanced Industrial Manufacturing Zones Act".

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

8           (1) "AIM zone", an area identified through a resolution  
9 passed by the port authority board of commissioners appointed  
10 under section 68.045 that is being developed or redeveloped for  
11 any purpose so long as any infrastructure and building built or  
12 improved is in the development area. The port authority board of  
13 commissioners shall file an annual report indicating the  
14 established AIM zones with the department of revenue;

15           (2) "New job", the number of full-time employees located at  
16 the project facility that exceeds the project facility base

1 employment less any decrease in the number of full-time employees  
2 at related facilities below the related facility base employment.  
3 No job that was created prior to the date of the notice of intent  
4 shall be deemed a new job. An employee that spends less than  
5 fifty percent of the employee's work time at the facility is  
6 still considered to be located at a facility if the employee  
7 receives his or her directions and control from that facility, is  
8 on the facility's payroll, one hundred percent of the employee's  
9 income from such employment is Missouri income, and the employee  
10 is paid at or above the state average wage.

11 3. Any port authority located in this state may establish  
12 an AIM zone. Such zone may only include the area within the port  
13 authority's jurisdiction and may include any such area. The port  
14 authority shall determine the boundaries for each AIM zone, and  
15 more than one AIM zone may exist within the port authority's  
16 jurisdiction.

17 4. Fifty percent of the state tax withholdings imposed by  
18 sections 143.191 to 143.265 on new jobs within such zone after  
19 development or redevelopment has commenced shall not be remitted  
20 to the general fund of the state of Missouri. Such moneys shall  
21 be deposited into the port authority AIM zone fund established  
22 under subsection 5 of this section for the purpose of continuing  
23 to expand, develop, and redevelop AIM zones identified by the  
24 port authority board of commissioners and may be used for  
25 managerial, engineering, legal, research, promotion, planning,  
26 satisfaction of bonds issued under section 68.040, and any other  
27 expenses.

28 5. There is hereby created in the state treasury the "Port

1 Authority AIM Zone Fund", which shall consist of money collected  
2 under this section. The state treasurer shall be custodian of  
3 the fund and shall approve disbursements from the fund in  
4 accordance with sections 30.170 and 30.180 to the port  
5 authorities from which the funds were collected, less the pro-  
6 rata portion appropriated by the general assembly to be used  
7 solely for the administration of this section which shall not  
8 exceed ten percent of the total amount collected within the zones  
9 of a port authority. Notwithstanding the provisions of section  
10 33.080 to the contrary, any moneys remaining in the fund at the  
11 end of the biennium shall not revert to the credit of the general  
12 revenue fund. The state treasurer shall invest moneys in the  
13 fund in the same manner as other funds are invested. Any  
14 interest and moneys earned on such investments shall be credited  
15 to the fund.

16 6. The port authority shall approve any projects that begin  
17 construction and disperse any money collected under this section.  
18 The port authority shall submit an annual budget for the funds to  
19 the department of economic development explaining how and when  
20 such money will be spent.

21 7. The provision of section 23.253 notwithstanding, no AIM  
22 zone may be established after August 28, 2023. Any AIM zone  
23 created prior to that date shall continue to exist and be  
24 coterminous with the retirement of all debts incurred under  
25 subsection 4 of this section. No debts may be incurred or  
26 reauthorized using AIM zone revenue after August 28, 2023.

27 143.1100. 1. This section shall be known and may be cited  
28 as the "Bring Jobs Home Act".

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

2 (1) "Business unit":

3 (a) Any trade or business; and

4 (b) Any line of business or function unit which is part of  
5 any trade or business;

6 (2) "Deduction":

7 (a) For individuals, an amount subtracted from the  
8 taxpayer's Missouri adjusted gross income to determine Missouri  
9 taxable income for the tax year in which such deduction is  
10 claimed; and

11 (b) For corporations, an amount subtracted from the  
12 taxpayer's Federal taxable income to determine Missouri taxable  
13 income for the tax year in which such deduction is claimed;

14 (3) "Department", the department of economic development;

15 (4) "Eligible expenses":

16 (a) Any amount for which a deduction is allowed to the  
17 taxpayer under Section 162 of the Internal Revenue Code of 1986,  
18 as amended; and

19 (b) Permit and license fees, lease brokerage fees,  
20 equipment installation costs, and other similar expenses;

21 (5) "Eligible insourcing expenses":

22 (a) Eligible expenses paid or incurred by the taxpayer in  
23 connection with the elimination of any business unit of the  
24 taxpayer or of any member of any expanded affiliated group in  
25 which the taxpayer is also a member located outside the state of  
26 Missouri; and

27 (b) Eligible expenses paid or incurred by the taxpayer in  
28 connection with the establishment of any business unit of the

1 taxpayer or of any member of any expanded affiliated group in  
2 which the taxpayer is also a member located within the state of  
3 Missouri if such establishment constitutes the relocation of the  
4 business unit so eliminated.

5  
6 For purposes of this subdivision, expenses shall be eligible if  
7 such elimination of the business unit in another state or country  
8 occurs in a different taxable year from the establishment of the  
9 business unit in Missouri;

10 (6) "Expanded affiliated group", an affiliated group as  
11 defined under Section 1504(a) of the Internal Revenue Code of  
12 1986, as amended, except to be determined without regard to  
13 Section 1504(b) (3) of the Internal Revenue Code of 1986, as  
14 amended, and determined by substituting "at least eighty percent"  
15 with "more than fifty percent" each place the phrase appears  
16 under Section 1504(a) of the Internal Revenue Code of 1986, as  
17 amended. A partnership or any other entity other than a  
18 corporation shall be treated as a member of an expanded  
19 affiliated group if such entity is controlled by members of such  
20 group including any entity treated as a member of such group by  
21 reason of this subdivision;

22 (7) "Full-time equivalent employee", a number of employees  
23 equal to the number determined by dividing the total number of  
24 hours of service for which wages were paid by the employer to  
25 employees during the taxable year, by two thousand eighty;

26 (8) "Insourcing plan", a written plan to carry out the  
27 establishment of a business unit in Missouri;

28 (9) "Taxpayer", any individual, firm, partner in a firm,

1 corporation, partnership, shareholder in an S corporation, or  
2 member of a limited liability company subject to the income tax  
3 imposed under chapter 143, excluding withholding tax imposed  
4 under sections 143.191 to 143.265.

5 3. For all taxable years beginning on or after January 1,  
6 2016, a taxpayer shall be allowed a deduction equal to fifty  
7 percent of the taxpayer's eligible insourcing expenses in the  
8 taxable year chosen under subsection 5 of this section. The  
9 amount of the deduction claimed shall not exceed the amount of:

10 (1) For individuals, the taxpayer's Missouri adjusted gross  
11 income for the taxable year the deduction is claimed; and

12 (2) For corporations, the taxpayer's Missouri taxable income  
13 for the taxable year the deduction is claimed.

14 However, any amount of the deduction that cannot be claimed in  
15 the taxable year may be carried over to the next five succeeding  
16 taxable years until the full deduction has been claimed.

17 4. No deduction shall be allowed under this section until  
18 the department determines that the number of full-time equivalent  
19 employees of the taxpayer in the taxable year the deduction is  
20 claimed exceeds the number of full-time equivalent employees of  
21 the taxpayer in the taxable year prior to the taxpayer incurring  
22 any eligible insourcing expenses.

23 5. Only eligible insourcing expenses that occur in the  
24 taxable year such expenses are paid or incurred and:

25 (1) The taxpayer's insourcing plan is completed; or

26 (2) The first taxable year after the taxpayer's insourcing  
27 plan is completed;

28

1 shall be used to calculate the deduction allowed under this  
2 section.

3 6. Notwithstanding any other provision of law to the  
4 contrary, no deduction shall be allowed for any expenses incurred  
5 due to dissolving a business unit in Missouri and relocating such  
6 business unit to another state.

7 7. The total amount of deductions authorized under this  
8 section shall not exceed five million dollars in any taxable  
9 year. In the event that more than five million dollars in  
10 deductions are claimed in a taxable year, deductions shall be  
11 issued on a first-come, first-served filing basis.

12 8. A taxpayer who receives a deduction under the provisions  
13 of this section shall be ineligible to receive incentives under  
14 the provisions of any other state tax deduction program for the  
15 same expenses incurred.

16 9. Any taxpayer allowed a deduction under this section who,  
17 within ten years of receiving such deduction, eliminates the  
18 business unit for which the deduction was allowed shall repay the  
19 amount of tax savings realized from the deduction to the state,  
20 prorated by the number of years the business unit was in this  
21 state.

22 10. The department of economic development and the  
23 department of revenue shall promulgate rules to implement the  
24 provisions of this section. Any rule or portion of a rule, as  
25 that term is defined in section 536.010, that is created under  
26 the authority delegated in this section shall become effective  
27 only if it complies with and is subject to all of the provisions  
28 of chapter 536 and, if applicable, section 536.028. This section

1 and chapter 536 are nonseverable, and if any of the powers vested  
2 with the general assembly pursuant to chapter 536 to review, to  
3 delay the effective date, or to disapprove and annul a rule are  
4 subsequently held unconstitutional, then the grant of rulemaking  
5 authority and any rule proposed or adopted after August 28, 2016,  
6 shall be invalid and void.

7 11. Under section 23.253:

8 (1) The provisions of the new program authorized under this  
9 section shall automatically sunset six years after the effective  
10 date, unless reauthorized by an act of the general assembly; and

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

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

17 143.2100. 1. As used in sections 143.2100 to 143.2115,  
18 unless the context requires a different meaning, the following  
19 terms shall mean:

20 (1) "Deduction", an amount subtracted from the taxpayer's  
21 Missouri adjusted gross income to determine Missouri taxable  
22 income for the tax year in which such deduction is claimed;

23 (2) "Department", the department of economic development;

24 (3) "Director", the director of the department of economic  
25 development;

26 (4) "Taxpayer", a person, firm, partner in a firm, member  
27 of a limited liability company, corporation, or shareholder in an  
28 S corporation doing business in the state of Missouri and subject

1 to the state income tax imposed by the provisions of chapter 143,  
2 or an insurance company paying an annual tax on its gross premium  
3 receipts in this state, or other financial institution paying  
4 taxes to the state of Missouri or any political subdivision of  
5 this state under the provisions of chapter 148, or an express  
6 company which pays an annual tax on its gross receipts in this  
7 state under chapter 153.

8 2. Prior to March 1, 2018, and every two years thereafter,  
9 the department, with information provided by the port  
10 authorities, airports, and the department of revenue, shall  
11 provide a report on the deductions claimed under sections  
12 143.2100 to 143.2115. Such report shall include the following:

13 (1) The names and locations of participating companies;

14 (2) The annual amount of benefits provided;

15 (3) The estimated net state fiscal impact, including both  
16 direct and indirect new state taxes derived from the program;

17 (4) The number of new jobs created;

18 (5) The average wages of each project; and

19 (6) The types of qualified companies using the program.

20 3. The department shall promulgate rules to implement the  
21 provisions of sections 143.2100 to 143.2115. Any rule or portion  
22 of a rule, as that term is defined in section 536.010 that is  
23 created under the authority delegated in this section shall  
24 become effective only if it complies with and is subject to all  
25 of the provisions of chapter 536, and, if applicable, section  
26 536.028. This section and chapter 536 are nonseverable and if  
27 any of the powers vested with the general assembly pursuant to  
28 chapter 536, to review, to delay the effective date, or to

1 disapprove and annul a rule are subsequently held  
2 unconstitutional, then the grant of rulemaking authority and any  
3 rule proposed or adopted after August 28, 2016, shall be invalid  
4 and void.

5 143.2105. 1. As used in this section, unless the context  
6 clearly indicates otherwise, the following terms shall mean:

7 (1) "Airport", any publicly or privately owned facility  
8 located within Missouri through which cargo is transported by way  
9 of airplane to or from destinations outside the state and which  
10 handles cargo owned by third parties in addition to cargo owned  
11 by the airport's owner;

12 (2) "Base year port cargo volume", the total amount of net  
13 tons of noncontainerized cargo or twenty-foot equivalent units  
14 (TEUs) of cargo actually transported by way of a waterborne ship,  
15 waterborne vehicle, or airplane through a water port facility or  
16 airport during the period from January 1, 2015, through December  
17 31, 2015. Base year port cargo volume shall be at least seventy-  
18 five net tons of noncontainerized cargo or ten loaded TEUs for a  
19 taxpayer to be eligible for the deductions claimed under this  
20 section. For a taxpayer that does not transport that amount in  
21 the year ending December 31, 2015, including a taxpayer who  
22 locates to Missouri after December 31, 2015, the base year port  
23 cargo volume will be measured by the initial January first  
24 through December thirty-first calendar year in which it meets the  
25 requirements of seventy-five net tons of noncontainerized cargo  
26 or ten loaded TEUs. Base year port cargo volume shall be  
27 recalculated each calendar year after the initial base year;

28 (3) "Major facility", a new facility to be located in

1 Missouri that is projected to import or export cargo through a  
2 water port facility or airport in excess of twenty-five thousand  
3 TEUs or the noncontainerized cargo equivalent in its first  
4 calendar year;

5 (4) "Port cargo volume", the total amount of net tons of  
6 noncontainerized cargo or containers measured in TEUs of cargo  
7 transported by way of a waterborne ship, waterborne vehicle, or  
8 airplane through a water port facility or airport;

9 (5) "TEU" or "Twenty-foot equivalent unit", a volumetric  
10 measure based on the size of a container that is twenty feet long  
11 by eight feet wide by eight feet, six inches high. If using  
12 weight as a measure, then one TEU shall equal sixteen tons of  
13 noncontainerized cargo; and

14 (6) "Water port facility", any publicly or privately owned  
15 facility located within Missouri through which cargo is  
16 transported by way of a waterborne ship or vehicle to or from  
17 destinations outside the state and which handles cargo owned by  
18 third parties in addition to cargo owned by the water port  
19 facility's owner.

20 2. (1) For tax years beginning on or after January 1,  
21 2017, but before January 1, 2023, a taxpayer engaged in the  
22 manufacturing of goods or the distribution of manufactured goods  
23 that uses water port facilities or airports in this state and  
24 increases its port cargo volume at these facilities by a minimum  
25 of five percent in a single calendar year over its base year port  
26 cargo volume shall be allowed to claim a deduction in an amount  
27 determined by the department. The department may waive the  
28 requirement that port cargo volume be increased by a minimum of

1 five percent over base year port cargo volume for any taxpayer  
2 that qualifies as a major facility.

3 (2) Qualifying taxpayers that increase their port cargo  
4 volume by a minimum of five percent in a qualifying calendar year  
5 shall be allowed to claim a fifty-dollar deduction for each TEU  
6 or the noncontainerized cargo equivalent above the base year port  
7 cargo volume. A qualifying taxpayer that is a major facility as  
8 defined in this section shall be allowed to claim a fifty-dollar  
9 deduction for each TEU or the noncontainerized cargo equivalent  
10 transported through a water port facility or airport during the  
11 major facility's first calendar year. A qualifying taxpayer shall  
12 not claim a deduction of more than two hundred fifty thousand  
13 dollars for each calendar year except as provided for in  
14 subdivision (2) of subsection 3 of this section. The maximum  
15 amount of deductions for all qualifying taxpayers under this  
16 section shall not exceed three million five hundred thousand  
17 dollars for each calendar year.

18 (3) The deduction may be claimed by the taxpayer as  
19 provided in subdivision (1) of this subsection only if the  
20 taxpayer owns the cargo at the time the water port facilities or  
21 airports are used.

22 3. (1) For every year in which a taxpayer claims the  
23 deduction, the taxpayer shall submit an application to the  
24 department by March first of the calendar year after the calendar  
25 year in which the increase in port cargo volume occurs. The  
26 taxpayer shall attach a schedule to the taxpayer's application to  
27 the department with the following information and any other  
28 information requested by the department:

1       (a) A description of how the base year port cargo volume  
2 and the increase in port cargo volume were determined;

3       (b) The amount of the base year port cargo volume;

4       (c) The amount of the increase in port cargo volume for the  
5 tax year stated both as a percentage increase and as a total  
6 increase in net tons of noncontainerized cargo and TEUs of cargo,  
7 including information that demonstrates an increase in port cargo  
8 volume in excess of the minimum amount required to claim the  
9 deductions under this section; and

10       (d) Any deduction utilized by the taxpayer in prior years.

11       (2) The taxpayer shall claim the deduction on its income  
12 tax return in a manner prescribed by the department of revenue,  
13 and the department of revenue may require a copy of the  
14 certification form issued by a Missouri port authority or airport  
15 be attached to the return or otherwise provided.

16       143.2110. 1. As used in this section, unless the context  
17 clearly indicates otherwise, the term "international trade  
18 facility" shall mean a company that:

19       (1) Is doing business in the state and engaged in water  
20 port or airport related activities including, but not limited to,  
21 warehousing, distribution, freight forwarding and handling, and  
22 goods processing;

23       (2) Has the sole discretion and authority to move cargo in  
24 containers or noncontainerized, originating or terminating in the  
25 state;

26       (3) Uses water-connected port facilities or airport  
27 facilities located in the state; and

28       (4) Uses airplanes, barges, trucks, or rail systems to move

1 cargo, in containers or noncontainerized, through water port  
2 facilities or airports in the state.

3 2. For tax years beginning on or after January 1, 2017, but  
4 before January 1, 2023, a company that is an international trade  
5 facility shall be allowed a twenty-five-dollar deduction per TEU  
6 or equivalent of noncontainerized cargo moved by airplane, barge,  
7 or rail.

8 3. In no case shall more than two million dollars in  
9 deductions be claimed under this section in any fiscal year of  
10 the state. The international trade facility shall not be allowed  
11 to claim any deduction under this section unless it has applied  
12 to the department for the deduction and the department has  
13 approved the deduction. The department shall determine the  
14 deduction amount allowable for the year and provide a written  
15 certification to the international trade facility, which  
16 certification shall report the amount of the deduction approved  
17 by the department. The international trade facility shall attach  
18 the certification to the applicable tax return.

19 143.2115. 1. As used in this section, unless the context  
20 requires a different meaning, the following terms shall mean:

21 (1) "Affiliated companies", two or more companies related  
22 to each other so that:

23 (a) One company owns at least eighty percent of the voting  
24 power of the other or others; or

25 (b) The same interest owns at least eighty percent of the  
26 voting power of two or more companies;

27 (2) "Capital investment", the amount properly chargeable to  
28 a capital account for improvements to rehabilitate or expand

1 depreciable real property placed in service during the tax year  
2 and the cost of machinery, tools, and equipment used in an  
3 international trade facility directly related to the movement of  
4 cargo. "Capital investment" includes expenditures associated  
5 with any exterior, structural, mechanical, or electrical  
6 improvements necessary to expand or rehabilitate a building for  
7 commercial or industrial use and excavations, grading, paving,  
8 driveways, roads, sidewalks, landscaping, or other land  
9 improvements. For purposes of this section, machinery, tools,  
10 and equipment shall be deemed to include only that property  
11 placed in service by the international trade facility on or after  
12 January 1, 2017. Machinery, tools, and equipment excludes  
13 property:

14 (a) For which a deduction under this section was previously  
15 granted;

16 (b) Placed in service by the taxpayer, a related party as  
17 defined in Subsection (b) of Section 267 of the Internal Revenue  
18 Code, as amended, or by a trade or business under common control  
19 as described in Subsection (b) of Section 52 of the Internal  
20 Revenue Code, as amended; or

21 (c) Previously in service in the state that has a basis in  
22 the hands of the person acquiring it, determined in whole or in  
23 part by reference to the basis of such property in the hands of  
24 the person from whom it was acquired or Subsection (a) of Section  
25 1014 of the Internal Revenue Code, as amended. "Capital  
26 investment" shall not include:

27 a. The cost of acquiring any real property or building;

28 b. The cost of furnishings;

1 c. Any expenditure associated with appraisal,  
2 architectural, engineering, or interior design fees;

3 d. Loan fees, points, or capitalized interest;

4 e. Legal, accounting, realtor, sales and marketing, or  
5 other professional fees;

6 f. Closing costs, permit fees, user fees, zoning fees,  
7 impact fees, and inspection fees;

8 g. Bids, insurance, signage, utilities, bonding, copying,  
9 rent loss, or temporary facilities costs incurred during  
10 construction;

11 h. Utility hook-up or access fees;

12 i. Outbuildings; or

13 j. The cost of any well or septic system;

14 (3) "Deduction year", the first tax year following the tax  
15 year in which the international trade facility commenced or  
16 expanded its operations. A separate deduction year and a three-  
17 year allowance shall exist for each distinct international trade  
18 facility of a single taxpayer;

19 (4) "International trade facility", a company that:

20 (a) Is engaged in port related activities including, but  
21 not limited to, warehousing, distribution, freight forwarding and  
22 handling, and goods processing;

23 (b) Uses water-connected port facilities or airports  
24 located in the state; and

25 (c) Transports at least ten percent more cargo, measured in  
26 TEU containers or the noncontainerized cargo equivalent, through  
27 water-connected port facilities or airport in the state during  
28 the tax year than was transported by the company through such

1 facilities during the preceding tax year;

2 (5) "New, permanent full-time position", a job of  
3 indefinite duration, created by the company after establishing or  
4 expanding an international trade facility in the state, requiring  
5 a minimum of thirty-five hours of employment per week for each  
6 employee for the entire normal year of the company's operations,  
7 or a position of indefinite duration that requires a minimum of  
8 thirty-five hours of employment per week for each employee for  
9 the portion of the tax year that the employee was initially hired  
10 for, or transferred to the international trade facility in the  
11 state. Seasonal or temporary positions, or a job created if a  
12 job function is shifted from an existing location in the state to  
13 the international trade facility, and positions in building and  
14 grounds maintenance, security, and other such positions that are  
15 ancillary to the principal activities performed by the employees  
16 at the international trade facility shall not qualify as new,  
17 permanent full-time positions;

18 (6) "Normal year", at least forty-eight weeks in a calendar  
19 year;

20 (7) "Qualified full-time employee", an employee filling a  
21 new, permanent full-time position in an international trade  
22 facility in the state;

23 (8) "Qualified trade activities", the completed exportation  
24 or importation of at least one International Organization for  
25 Standardization ocean container or the noncontainerized  
26 equivalent with a minimum twenty-foot length, through a Missouri  
27 port authority-operated cargo facility or an airport in this  
28 state. An export container or the noncontainerized cargo

1 equivalent with an ultimate international destination shall be  
2 loaded on a barge or airplane and an import container or the  
3 noncontainerized cargo equivalent originating from an  
4 international destination shall be discharged from a barge or  
5 airplane at such facility.

6 2. For tax years beginning on or after January 1, 2017, but  
7 before January 1, 2023, a taxpayer satisfying the requirements of  
8 this section shall be allowed to claim a deduction in an amount  
9 equal to either three thousand five hundred dollars per qualified  
10 full-time employee that results from increased qualified trade  
11 activities by the taxpayer or an amount equal to two percent of  
12 the capital investment made by the taxpayer to facilitate the  
13 increased qualified trade activities. The election of which  
14 deduction amount to claim shall be the responsibility of the  
15 taxpayer. Both deductions shall not be claimed for the same  
16 activities that occur within a calendar year. The portion of the  
17 three thousand five hundred dollars deduction earned with respect  
18 to any qualified full-time employee who works in the state for  
19 less than twelve full months during the deduction year shall be  
20 determined by multiplying the deduction amount by a fraction, the  
21 numerator of which is the number of full months such employee  
22 worked for the international trade facility in the state during  
23 the deduction year and the denominator of which is twelve.

24 3. In no case shall more than five hundred thousands  
25 dollars in deductions be claimed under this section in any fiscal  
26 year of the state. The taxpayer shall not be allowed to claim  
27 any deduction under this section unless it has applied to the  
28 department for the deduction and the department has approved the

1 deduction. The department shall determine the deduction amount  
2 allowable for the tax year and shall provide a written  
3 certification to the taxpayer, which certification shall report  
4 the amount of the deduction approved by the department. The  
5 taxpayer shall attach the certification to the applicable income  
6 tax return.

7 4. The amount of the deduction allowed under this section  
8 shall not exceed fifty percent of the taxpayer's Missouri  
9 adjusted gross income.

10 5. No deduction shall be earned for any employee:

11 (1) For whom a deduction under this section was previously  
12 earned by a related party as defined in Subsection (b) of Section  
13 267 of the Internal Revenue Code, as amended, or a trade or  
14 business under common control as described in Subsection (b) of  
15 Section 52 of the Internal Revenue Code, as amended;

16 (2) Who was previously employed in the same job function in  
17 Missouri by a related party as defined in Subsection (b) of  
18 Section 267 of the Internal Revenue Code, as amended, or a trade  
19 or business under common control as described in Subsection (b)  
20 of Section 52 of the Internal Revenue Code, as amended; or

21 (3) Whose job function was previously performed at a  
22 different location in Missouri by an employee of the taxpayer, by  
23 a related party as defined in Subsection (b) of Section 267 of  
24 the Internal Revenue Code, as amended, or by a trade or business  
25 under common control as described in Subsection (b) of Section 52  
26 of the Internal Revenue Code, as amended.

27 6. For the purposes of this section, two or more affiliated  
28 companies may elect to aggregate the number of jobs created for

1 qualified full-time employees or the amounts of capital  
2 investments as the result of the establishment or expansion by  
3 the individual companies in order to qualify for the deduction  
4 allowed under this section.

5 7. Recapture of the deduction amount under the following  
6 circumstances shall be accomplished by increasing the tax in any  
7 of the five years succeeding the tax year in which a deduction  
8 has been earned pursuant to this section if the number of  
9 qualified full-time employees falls below the average number of  
10 qualified full-time employees during the tax year. The Missouri  
11 taxable income increase amount shall be determined by  
12 recalculating the deduction that would have been earned for the  
13 original tax year using the decreased number of qualified full-  
14 time employees and subtracting the recalculated deduction amount  
15 from the amount previously earned. In the event that the average  
16 number of qualified full-time employees employed at an  
17 international trade facility falls below the number employed by  
18 the taxpayer prior to claiming any deductions under this section  
19 in any of the five tax years succeeding the year in which the  
20 deductions were earned, all deductions earned with respect to the  
21 international trade facility shall be recaptured. No deduction  
22 amount shall be recaptured more than once under this subsection.  
23 Any recapture under this subsection shall reduce deductions  
24 earned, but not yet allowed, before the taxpayer's Missouri  
25 taxable income is increased.

26 8. The department shall issue guidelines for:

27 (1) The computation and recapture of the deductions  
28 provided under this section;

1           (2) The establishment of criteria for:

2           (a) International trade facilities;

3           (b) Qualified full-time employees at such facilities; and

4           (c) Capital investments; and

5           (3) The computation, recapture, and redemption of the  
6 deductions by affiliated companies.

7           227.600. 1. Sections 227.600 to 227.669 shall be known and  
8 may be cited as the "Missouri Public-Private Partnerships  
9 Transportation Act".

10           2. As used in sections 227.600 to 227.669, unless the  
11 context clearly requires otherwise, the following terms mean:

12           (1) "Commission", the Missouri highways and transportation  
13 commission;

14           (2) "Comprehensive agreement", the final binding written  
15 comprehensive project agreement between a private partner and the  
16 commission required in section 227.621 to finance, develop,  
17 and/or operate the project;

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

20           (4) "Develop" or "development", to plan, locate, relocate,  
21 establish, acquire, lease, design, or construct;

22           (5) "Finance", to fund the costs, expenses, liabilities,  
23 fees, profits, and all other charges incurred to finance,  
24 develop, and/or operate the project;

25           (6) "Interim agreement", a preliminary binding written  
26 agreement between a private partner and the commission that  
27 provides for completion of studies and any other activities to  
28 advance the financing, development, and/or operation of the

1 project required by section 227.618;

2 (7) "Material default", any uncured default by a private  
3 partner in the performance of its duties that jeopardizes  
4 adequate service to the public from the project as determined by  
5 the commission;

6 (8) "Operate" or "operation", to improve, maintain, equip,  
7 modify, repair, administer, or collect user fees;

8 (9) "Private partner", any natural person, corporation,  
9 partnership, limited liability company, joint venture, business  
10 trust, nonprofit entity, other business entity, or any  
11 combination thereof;

12 (10) "Project", exclusively includes any pipeline, ferry,  
13 [river] port facility, water facility, water way, water supply  
14 facility or pipeline, wastewater or wastewater treatment  
15 facility, public building, airport, railroad, light rail, vehicle  
16 parking facility, mass transit facility, or other [mass transit  
17 facility,] similar facility currently available or to be made  
18 available to a government entity for public use, including any  
19 structure, parking area, appurtenance and other property required  
20 to operate the structure or facility to be financed, developed,  
21 and/or operated under agreement between the commission and a  
22 private partner. The commission or private partner shall not  
23 have the authority to collect user fees in connection with the  
24 project from motor carriers as defined in section 227.630.  
25 "Project" shall not include any highway, interstate or bridge  
26 construction, or any rest area, rest stop, or truck parking  
27 facility connected to an interstate or other highway under the  
28 authority of the commission. Any project not specifically

1 included in this subdivision shall not be financed, developed, or  
2 operated by a private partner until such project is approved by a  
3 vote of the people;

4 (11) "Public use", a finding by the commission that the  
5 project to be financed, developed, and/or operated by a private  
6 partner under sections 227.600 to 227.669 will improve or is  
7 needed as a necessary addition to the state transportation  
8 system;

9 (12) "Revenues", include but are not limited to the  
10 following which arise out of or in connection with the financing,  
11 development, and/or operation of the project:

12 (a) Income;

13 (b) Earnings;

14 (c) Proceeds;

15 (d) User fees;

16 (e) Lease payments;

17 (f) Allocations;

18 (g) Federal, state, and local moneys; or

19 (h) Private sector moneys, grants, bond proceeds, and/or  
20 equity investments;

21 (13) "State", the state of Missouri;

22 (14) "State highway system", the state system of highways  
23 and bridges planned, located, relocated, established, acquired,  
24 constructed, and maintained by the commission under Section  
25 30(b), Article IV, Constitution of Missouri;

26 (15) "State transportation system", the state system of  
27 nonhighway transportation programs, including but not limited to  
28 aviation, transit and mass transportation, railroads, ports,

1 waterborne commerce, freight and intermodal connections;

2 (16) "User fees", tolls, fees, or other charges authorized  
3 to be imposed by the commission and collected by the private  
4 partner for the use of all or a portion of a project under a  
5 comprehensive agreement.

6 447.708. 1. For eligible projects, the director of the  
7 department of economic development, with notice to the directors  
8 of the departments of natural resources and revenue, and subject  
9 to the other provisions of sections 447.700 to 447.718, may not  
10 create a new enterprise zone but may decide that a prospective  
11 operator of a facility being remedied and renovated pursuant to  
12 sections 447.700 to 447.718 may receive the tax credits and  
13 exemptions pursuant to sections 135.100 to 135.150 and sections  
14 135.200 to 135.257. The tax credits allowed pursuant to this  
15 subsection shall be used to offset the tax imposed by chapter  
16 143, excluding withholding tax imposed by sections 143.191 to  
17 143.265, or the tax otherwise imposed by chapter 147, or the tax  
18 otherwise imposed by chapter 148. For purposes of this  
19 subsection:

20 (1) For receipt of the ad valorem tax abatement pursuant to  
21 section 135.215, the eligible project must create at least ten  
22 new jobs or retain businesses which supply at least twenty-five  
23 existing jobs. The city, or county if the eligible project is  
24 not located in a city, must provide ad valorem tax abatement of  
25 at least fifty percent for a period not less than ten years and  
26 not more than twenty-five years;

27 (2) For receipt of the income tax exemption pursuant to  
28 section 135.220 and tax credit for new or expanded business

1 facilities pursuant to sections 135.100 to 135.150, and 135.225,  
2 the eligible project must create at least ten new jobs or retain  
3 businesses which supply at least twenty-five existing jobs, or  
4 combination thereof. For purposes of sections 447.700 to  
5 447.718, the tax credits described in section 135.225 are  
6 modified as follows: the tax credit shall be four hundred dollars  
7 per employee per year, an additional four hundred dollars per  
8 year for each employee exceeding the minimum employment  
9 thresholds of ten and twenty-five jobs for new and existing  
10 businesses, respectively, an additional four hundred dollars per  
11 year for each person who is a person difficult to employ as  
12 defined by section 135.240, and investment tax credits at the  
13 same amounts and levels as provided in subdivision (4) of  
14 subsection 1 of section 135.225;

15 (3) For eligibility to receive the income tax refund  
16 pursuant to section 135.245, the eligible project must create at  
17 least ten new jobs or retain businesses which supply at least  
18 twenty-five existing jobs, or combination thereof, and otherwise  
19 comply with the provisions of section 135.245 for application and  
20 use of the refund and the eligibility requirements of this  
21 section;

22 (4) The eligible project operates in compliance with  
23 applicable environmental laws and regulations, including  
24 permitting and registration requirements, of this state as well  
25 as the federal and local requirements;

26 (5) The eligible project operator shall file such reports  
27 as may be required by the director of economic development or the  
28 director's designee;

1           (6) The taxpayer may claim the state tax credits authorized  
2 by this subsection and the state income exemption for a period  
3 not in excess of ten consecutive tax years. For the purpose of  
4 this section, "taxpayer" means an individual proprietorship,  
5 partnership or corporation described in section 143.441 or  
6 143.471 who operates an eligible project. The director shall  
7 determine the number of years the taxpayer may claim the state  
8 tax credits and the state income exemption based on the projected  
9 net state economic benefits attributed to the eligible project;

10           (7) For the purpose of meeting the new job requirement  
11 prescribed in subdivisions (1), (2) and (3) of this subsection,  
12 it shall be required that at least ten new jobs be created and  
13 maintained during the taxpayer's tax period for which the credits  
14 are earned, in the case of an eligible project that does not  
15 replace a similar facility in Missouri. "New job" means a person  
16 who was not previously employed by the taxpayer or related  
17 taxpayer within the twelve-month period immediately preceding the  
18 time the person was employed by that taxpayer to work at, or in  
19 connection with, the eligible project on a full-time basis.

20 "Full-time basis" means the employee works an average of at least  
21 thirty-five hours per week during the taxpayer's tax period for  
22 which the tax credits are earned. For the purposes of this  
23 section, related taxpayer has the same meaning as defined in  
24 subdivision (9) of section 135.100;

25           (8) For the purpose of meeting the existing job retention  
26 requirement, if the eligible project replaces a similar facility  
27 that closed elsewhere in Missouri prior to the end of the  
28 taxpayer's tax period in which the tax credits are earned, it

1 shall be required that at least twenty-five existing jobs be  
2 retained at, and in connection with the eligible project, on a  
3 full-time basis during the taxpayer's tax period for which the  
4 credits are earned. "Retained job" means a person who was  
5 previously employed by the taxpayer or related taxpayer, at a  
6 facility similar to the eligible project that closed elsewhere in  
7 Missouri prior to the end of the taxpayer's tax period in which  
8 the tax credits are earned, within the tax period immediately  
9 preceding the time the person was employed by the taxpayer to  
10 work at, or in connection with, the eligible project on a full-  
11 time basis. "Full-time basis" means the employee works an  
12 average of at least thirty-five hours per week during the  
13 taxpayer's tax period for which the tax credits are earned;

14 (9) In the case where an eligible project replaces a  
15 similar facility that closed elsewhere in Missouri prior to the  
16 end of the taxpayer's tax period in which the tax credits are  
17 earned, the owner and operator of the eligible project shall  
18 provide the director with a written statement explaining the  
19 reason for discontinuing operations at the closed facility. The  
20 statement shall include a comparison of the activities performed  
21 at the closed facility prior to the date the facility ceased  
22 operating, to the activities performed at the eligible project,  
23 and a detailed account describing the need and rationale for  
24 relocating to the eligible project. If the director finds the  
25 relocation to the eligible project significantly impaired the  
26 economic stability of the area in which the closed facility was  
27 located, and that such move was detrimental to the overall  
28 economic development efforts of the state, the director may deny

1 the taxpayer's request to claim tax benefits;

2 (10) Notwithstanding any provision of law to the contrary,  
3 for the purpose of this section, the number of new jobs created  
4 and maintained, the number of existing jobs retained, and the  
5 value of new qualified investment used at the eligible project  
6 during any tax year shall be determined by dividing by twelve, in  
7 the case of jobs, the sum of the number of individuals employed  
8 at the eligible project, or in the case of new qualified  
9 investment, the value of new qualified investment used at the  
10 eligible project, on the last business day of each full calendar  
11 month of the tax year. If the eligible project is in operation  
12 for less than the entire tax year, the number of new jobs created  
13 and maintained, the number of existing jobs retained, and the  
14 value of new qualified investment created at the eligible project  
15 during any tax year shall be determined by dividing the sum of  
16 the number of individuals employed at the eligible project, or in  
17 the case of new qualified investment, the value of new qualified  
18 investment used at the eligible project, on the last business day  
19 of each full calendar month during the portion of the tax year  
20 during which the eligible project was in operation, by the number  
21 of full calendar months during such period;

22 (11) For the purpose of this section, "new qualified  
23 investment" means new business facility investment as defined and  
24 as determined in subdivision (7) of section 135.100 which is used  
25 at and in connection with the eligible project. "New qualified  
26 investment" shall not include small tools, supplies and  
27 inventory. "Small tools" means tools that are portable and can  
28 be hand held.

1           2. The determination of the director of economic  
2 development pursuant to subsection 1 of this section shall not  
3 affect requirements for the prospective purchaser to obtain the  
4 approval of the granting of real property tax abatement by the  
5 municipal or county government where the eligible project is  
6 located.

7           3. (1) The director of the department of economic  
8 development, with the approval of the director of the department  
9 of natural resources, may, in addition to the tax credits allowed  
10 in subsection 1 of this section, grant a remediation tax credit  
11 to the applicant for up to one hundred percent of the costs of  
12 materials, supplies, equipment, labor, professional engineering,  
13 consulting and architectural fees, permitting fees and expenses,  
14 demolition, asbestos abatement, and direct utility charges for  
15 performing the voluntary remediation activities for the  
16 preexisting hazardous substance contamination and releases,  
17 including, but not limited to, the costs of performing operation  
18 and maintenance of the remediation equipment at the property  
19 beyond the year in which the systems and equipment are built and  
20 installed at the eligible project and the costs of performing the  
21 voluntary remediation activities over a period not in excess of  
22 four tax years following the taxpayer's tax year in which the  
23 system and equipment were first put into use at the eligible  
24 project, provided the remediation activities are the subject of a  
25 plan submitted to, and approved by, the director of natural  
26 resources pursuant to sections 260.565 to 260.575. The tax  
27 credit may also include up to one hundred percent of the costs of  
28 demolition that are not directly part of the remediation

1 activities, provided that the demolition is on the property where  
2 the voluntary remediation activities are occurring, the  
3 demolition is necessary to accomplish the planned use of the  
4 facility where the remediation activities are occurring, and the  
5 demolition is part of a redevelopment plan approved by the  
6 municipal or county government and the department of economic  
7 development. The demolition may occur on an adjacent property if  
8 the project is located in a municipality which has a population  
9 less than twenty thousand and the above conditions are otherwise  
10 met. The adjacent property shall independently qualify as  
11 abandoned or underutilized. The amount of the credit available  
12 for demolition not associated with remediation cannot exceed the  
13 total amount of credits approved for remediation including  
14 demolition required for remediation.

15 (2) The amount of remediation tax credits issued shall be  
16 limited to the least amount necessary to cause the project to  
17 occur, as determined by the director of the department of  
18 economic development.

19 (3) The director may, with the approval of the director of  
20 natural resources, extend the tax credits allowed for performing  
21 voluntary remediation maintenance activities, in increments of  
22 three-year periods, not to exceed five consecutive three-year  
23 periods. The tax credits allowed in this subsection shall be  
24 used to offset the tax imposed by chapter 143, excluding  
25 withholding tax imposed by sections 143.191 to 143.265, or the  
26 tax otherwise imposed by chapter 147, or the tax otherwise  
27 imposed by chapter 148. The remediation tax credit may be taken  
28 in the same tax year in which the tax credits are received or may

1 be taken over a period not to exceed twenty years.

2 (4) The project facility shall be projected to create at  
3 least ten new jobs or at least twenty-five retained jobs, or a  
4 combination thereof, as determined by the department of economic  
5 development, to be eligible for tax credits pursuant to this  
6 section.

7 (5) No more than seventy-five percent of earned remediation  
8 tax credits may be issued when the remediation costs were paid,  
9 and the remaining percentage may be issued when the department of  
10 natural resources issues a letter of completion letter or  
11 covenant not to sue following completion of the voluntary  
12 remediation activities. It shall not include any costs  
13 associated with ongoing operational environmental compliance of  
14 the facility or remediation costs arising out of spills, leaks,  
15 or other releases arising out of the ongoing business operations  
16 of the facility. In the event the department of natural  
17 resources issues a letter of completion for a portion of a  
18 property, an impacted media such as soil or groundwater, or for a  
19 site or a portion of a site improvement, a prorated amount of the  
20 remaining percentage may be released based on the percentage of  
21 the total site receiving a letter of completion.

22 4. In the exercise of the sound discretion of the director  
23 of the department of economic development or the director's  
24 designee, the tax credits and exemptions described in this  
25 section may be terminated, suspended or revoked, if the eligible  
26 project fails to continue to meet the conditions set forth in  
27 this section. In making such a determination, the director shall  
28 consider the severity of the condition violation, actions taken

1 to correct the violation, the frequency of any condition  
2 violations and whether the actions exhibit a pattern of conduct  
3 by the eligible facility owner and operator. The director shall  
4 also consider changes in general economic conditions and the  
5 recommendation of the director of the department of natural  
6 resources, or his or her designee, concerning the severity,  
7 scope, nature, frequency and extent of any violations of the  
8 environmental compliance conditions. The taxpayer or person  
9 claiming the tax credits or exemptions may appeal the decision  
10 regarding termination, suspension or revocation of any tax credit  
11 or exemption in accordance with the procedures outlined in  
12 subsections 4 [to 6] and 5 of section 135.250. The director of  
13 the department of economic development shall notify the directors  
14 of the departments of natural resources and revenue of the  
15 termination, suspension or revocation of any tax credits as  
16 determined in this section or pursuant to the provisions of  
17 section 447.716.

18 5. Notwithstanding any provision of law to the contrary, no  
19 taxpayer shall earn the tax credits, exemptions or refund  
20 otherwise allowed in subdivisions (2), (3) and (4) of subsection  
21 1 of this section and the tax credits otherwise allowed in  
22 section 135.110, or the tax credits, exemptions and refund  
23 otherwise allowed in sections 135.215, 135.220, 135.225 and  
24 135.245, respectively, for the same facility for the same tax  
25 period.

26 6. The total amount of the tax credits allowed in  
27 subsection 1 of this section may not exceed the greater of:

28 (1) That portion of the taxpayer's income attributed to the

1 eligible project; or

2 (2) One hundred percent of the total business' income tax  
3 if the eligible facility does not replace a similar facility that  
4 closed elsewhere in Missouri prior to the end of the taxpayer's  
5 tax period in which the tax credits are earned, and further  
6 provided the taxpayer does not operate any other facilities  
7 besides the eligible project in Missouri; fifty percent of the  
8 total business' income tax if the eligible facility replaces a  
9 similar facility that closed elsewhere in Missouri prior to the  
10 end of the taxpayer's tax period in which the credits are earned,  
11 and further provided the taxpayer does not operate any other  
12 facilities besides the eligible project in Missouri; or twenty-  
13 five percent of the total business income if the taxpayer  
14 operates, in addition to the eligible facility, any other  
15 facilities in Missouri. In no case shall a taxpayer operating  
16 more than one eligible project in Missouri be allowed to offset  
17 more than twenty-five percent of the taxpayer's business income  
18 in any tax period. That portion of the taxpayer's income  
19 attributed to the eligible project as referenced in subdivision  
20 (1) of this subsection, for which the credits allowed in sections  
21 135.110 and 135.225 and subsection 3 of this section, may apply,  
22 shall be determined in the same manner as prescribed in  
23 subdivision (6) of section 135.100. That portion of the  
24 taxpayer's franchise tax attributed to the eligible project for  
25 which the remediation tax credit may offset, shall be determined  
26 in the same manner as prescribed in paragraph (a) of subdivision  
27 (6) of section 135.100.

28 7. Taxpayers claiming the state tax benefits allowed in

1 subdivisions (2) and (3) of subsection 1 of this section shall be  
2 required to file all applicable tax credit applications, forms  
3 and schedules prescribed by the director during the taxpayer's  
4 tax period immediately after the tax period in which the eligible  
5 project was first put into use. Otherwise, the taxpayer's right  
6 to claim such state tax benefits shall be forfeited. Unused  
7 business facility and enterprise zone tax credits shall not be  
8 carried forward but shall be initially claimed for the tax period  
9 during which the eligible project was first capable of being  
10 used, and during any applicable subsequent tax periods.

11 8. Taxpayers claiming the remediation tax credit allowed in  
12 subsection 3 of this section shall be required to file all  
13 applicable tax credit applications, forms and schedules  
14 prescribed by the director during the taxpayer's tax period  
15 immediately after the tax period in which the eligible project  
16 was first put into use, or during the taxpayer's tax period  
17 immediately after the tax period in which the voluntary  
18 remediation activities were performed.

19 9. The recipient of remediation tax credits, for the  
20 purpose of this subsection referred to as assignor, may assign,  
21 sell or transfer, in whole or in part, the remediation tax credit  
22 allowed in subsection 3 of this section to any other person, for  
23 the purpose of this subsection referred to as assignee. To  
24 perfect the transfer, the assignor shall provide written notice  
25 to the director of the assignor's intent to transfer the tax  
26 credits to the assignee, the date the transfer is effective, the  
27 assignee's name, address and the assignee's tax period and the  
28 amount of tax credits to be transferred. The number of tax

1 periods during which the assignee may subsequently claim the tax  
2 credits shall not exceed twenty tax periods, less the number of  
3 tax periods the assignor previously claimed the credits before  
4 the transfer occurred.

5 10. In the case where an operator and assignor of an  
6 eligible project has been certified to claim state tax benefits  
7 allowed in subdivisions (2) and (3) of subsection 1 of this  
8 section, and sells or otherwise transfers title of the eligible  
9 project to another taxpayer or assignee who continues the same or  
10 substantially similar operations at the eligible project, the  
11 director shall allow the assignee to claim the credits for a  
12 period of time to be determined by the director; except that, the  
13 total number of tax periods the tax credits may be earned by the  
14 assignor and the assignee shall not exceed ten. To perfect the  
15 transfer, the assignor shall provide written notice to the  
16 director of the assignor's intent to transfer the tax credits to  
17 the assignee, the date the transfer is effective, the assignee's  
18 name, address, and the assignee's tax period, and the amount of  
19 tax credits to be transferred.

20 11. For the purpose of the state tax benefits described in  
21 this section, in the case of a corporation described in section  
22 143.471 or partnership, in computing Missouri's tax liability,  
23 such state benefits shall be allowed to the following:

24 (1) The shareholders of the corporation described in  
25 section 143.471;

26 (2) The partners of the partnership. The credit provided in  
27 this subsection shall be apportioned to the entities described in  
28 subdivisions (1) and (2) of this subsection in proportion to

1 their share of ownership on the last day of the taxpayer's tax  
2 period.

3 12. Notwithstanding any provision of law to the contrary,  
4 in any county of the first classification that has a charter form  
5 of government and that has a population of over nine hundred  
6 thousand inhabitants, all demolition costs incurred during the  
7 redevelopment of any former automobile manufacturing plant shall  
8 be allowable costs eligible for tax credits under sections  
9 447.700 to 447.718 so long as the redevelopment of such former  
10 automobile manufacturing plant shall be projected to create at  
11 least two hundred fifty new jobs or at least three hundred  
12 retained jobs, or a combination thereof, as determined by the  
13 department of economic development. The amount of allowable  
14 costs eligible for tax credits shall be limited to the least  
15 amount necessary to cause the project to occur, as determined by  
16 the director of the department of economic development, provided  
17 that no tax credit shall be issued under this subsection until  
18 July 1, 2017. For purposes of this subsection, "former  
19 automobile manufacturing plant" means a redevelopment area that  
20 qualifies as an eligible project under section 447.700, that  
21 consists of at least one hundred acres, and that was used  
22 primarily for the manufacture of automobiles but, after 2007,  
23 ceased such manufacturing.

24 ✓  
25  
26

---

27  
28  
29 Paul Wieland

John McCaherty