

SENATE SUBSTITUTE  
FOR  
SENATE BILL NO. 24  
AN ACT

To repeal sections 94.902, 137.115, 137.280, 143.121, and 144.757, RSMo, and to enact in lieu thereof eight new sections relating to taxation, with an emergency clause for a certain section.

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

Section A. Sections 94.902, 137.115, 137.280, 143.121, 2 and 144.757, RSMo, are repealed and eight new sections enacted 3 in lieu thereof, to be known as sections 94.902, 135.755, 4 137.115, 137.280, 139.305, 143.121, 144.757, and 620.3210, to 5 read as follows:

94.902. 1. The governing bodies of the following 2 cities may impose a tax as provided in this section:

3 (1) Any city of the third classification with more 4 than twenty-six thousand three hundred but less than twenty- 5 six thousand seven hundred inhabitants;

6 (2) Any city of the fourth classification with more 7 than thirty thousand three hundred but fewer than thirty 8 thousand seven hundred inhabitants;

9 (3) Any city of the fourth classification with more 10 than twenty-four thousand eight hundred but fewer than 11 twenty-five thousand inhabitants;

12 (4) Any special charter city with more than twenty- 13 nine thousand but fewer than thirty-two thousand inhabitants;

14 (5) Any city of the third classification with more 15 than four thousand but fewer than four thousand five hundred 16 inhabitants and located in any county of the first 17 classification with more than two hundred thousand but fewer 18 than two hundred sixty thousand inhabitants;

19 (6) Any city of the fourth classification with more  
20 than nine thousand five hundred but fewer than ten thousand  
21 eight hundred inhabitants;

22 (7) Any city of the fourth classification with more  
23 than five hundred eighty but fewer than six hundred fifty  
24 inhabitants;

25 (8) Any city of the fourth classification with more  
26 than two thousand seven hundred but fewer than three  
27 thousand inhabitants and located in any county of the first  
28 classification with more than eighty-three thousand but  
29 fewer than ninety-two thousand inhabitants; [or]

30 (9) Any city of the fourth classification with more  
31 than two thousand four hundred but fewer than two thousand  
32 seven hundred inhabitants and located in any county of the  
33 third classification without a township form of government  
34 and with more than ten thousand but fewer than twelve  
35 thousand inhabitants;

36 (10) Any city of the third classification with more  
37 than nine thousand but fewer than ten thousand inhabitants  
38 and located in any county of the third classification with a  
39 township form of government and with more than twenty  
40 thousand but fewer than twenty-three thousand inhabitants; or

41 (11) Any city of the fourth classification with more  
42 than one thousand fifty but fewer than one thousand two  
43 hundred inhabitants and located in any county of the third  
44 classification without a township form of government and  
45 with more than eighteen thousand but fewer than twenty  
46 thousand inhabitants and with a city of the fourth  
47 classification with more than two thousand one hundred but  
48 fewer than two thousand four hundred inhabitants as the  
49 county seat.

50 2. The governing body of any city listed in subsection  
51 1 of this section may impose, by order or ordinance, a sales

52 tax on all retail sales made in the city which are subject  
53 to taxation under chapter 144. The tax authorized in this  
54 section may be imposed in an amount of up to one-half of one  
55 percent, and shall be imposed solely for the purpose of  
56 improving the public safety for such city, including but not  
57 limited to expenditures on equipment[,]; city employee  
58 salaries and benefits[,]; and facilities for police, fire  
59 and emergency medical providers. The tax authorized in this  
60 section shall be in addition to all other sales taxes  
61 imposed by law, and shall be stated separately from all  
62 other charges and taxes. The order or ordinance imposing a  
63 sales tax under this section shall not become effective  
64 unless the governing body of the city submits to the voters  
65 residing within the city, at a county or state general,  
66 primary, or special election, a proposal to authorize the  
67 governing body of the city to impose a tax under this  
68 section.

69 3. The ballot of submission for the tax authorized in  
70 this section shall be in substantially the following form:

71 Shall the city of \_\_\_\_\_ [(city's name)] impose  
72 a citywide sales tax at a rate of \_\_\_\_\_  
73 [(insert rate of percent)] percent for the purpose  
74 of improving the public safety of the city?

75  YES  NO

76 If you are in favor of the question, place an "X"  
77 in the box opposite "YES". If you are opposed to  
78 the question, place an "X" in the box opposite  
79 "NO".

80 If a majority of the votes cast on the proposal by the  
81 qualified voters voting thereon are in favor of the  
82 proposal, then the ordinance or order and any amendments to  
83 the order or ordinance shall become effective on the first  
84 day of the second calendar quarter after the director of

85 revenue receives notice of the adoption of the sales tax.  
86 If a majority of the votes cast on the proposal by the  
87 qualified voters voting thereon are opposed to the proposal,  
88 then the tax shall not become effective unless the proposal  
89 is resubmitted under this section to the qualified voters  
90 and such proposal is approved by a majority of the qualified  
91 voters voting on the proposal. However, in no event shall a  
92 proposal under this section be submitted to the voters  
93 sooner than twelve months from the date of the last proposal  
94 under this section.

95 4. Any sales tax imposed under this section shall be  
96 administered, collected, enforced, and operated as required  
97 in section 32.087. All sales taxes collected by the  
98 director of the department of revenue under this section on  
99 behalf of any city, less one percent for cost of collection  
100 which shall be deposited in the state's general revenue fund  
101 after payment of premiums for surety bonds as provided in  
102 section 32.087, shall be deposited in a special trust fund,  
103 which is hereby created in the state treasury, to be known  
104 as the "City Public Safety Sales Tax Trust Fund". The  
105 moneys in the trust fund shall not be deemed to be state  
106 funds and shall not be commingled with any funds of the  
107 state. The provisions of section 33.080 to the contrary  
108 notwithstanding, money in this fund shall not be transferred  
109 and placed to the credit of the general revenue fund. The  
110 director shall keep accurate records of the amount of money  
111 in the trust fund and which was collected in each city  
112 imposing a sales tax under this section, and the records  
113 shall be open to the inspection of officers of the city and  
114 the public. Not later than the tenth day of each month the  
115 director shall distribute all moneys deposited in the trust  
116 fund during the preceding month to the city which levied the  
117 tax. Such funds shall be deposited with the city treasurer

118 of each such city, and all expenditures of funds arising  
119 from the trust fund shall be by an appropriation act to be  
120 enacted by the governing body of each such city.  
121 Expenditures may be made from the fund for any functions  
122 authorized in the ordinance or order adopted by the  
123 governing body submitting the tax to the voters. If the tax  
124 is repealed, all funds remaining in the special trust fund  
125 shall continue to be used solely for the designated  
126 purposes. Any funds in the special trust fund which are not  
127 needed for current expenditures shall be invested in the  
128 same manner as other funds are invested. Any interest and  
129 moneys earned on such investments shall be credited to the  
130 fund.

131         5. The director of the department of revenue may  
132 authorize the state treasurer to make refunds from the  
133 amounts in the trust fund and credited to any city for  
134 erroneous payments and overpayments made, and may redeem  
135 dishonored checks and drafts deposited to the credit of such  
136 cities. If any city abolishes the tax, the city shall  
137 notify the director of the action at least ninety days  
138 before the effective date of the repeal, and the director  
139 may order retention in the trust fund, for a period of one  
140 year, of two percent of the amount collected after receipt  
141 of such notice to cover possible refunds or overpayment of  
142 the tax and to redeem dishonored checks and drafts deposited  
143 to the credit of such accounts. After one year has elapsed  
144 after the effective date of abolition of the tax in such  
145 city, the director shall remit the balance in the account to  
146 the city and close the account of that city. The director  
147 shall notify each city of each instance of any amount  
148 refunded or any check redeemed from receipts due the city.

149         6. The governing body of any city that has adopted the  
150 sales tax authorized in this section may submit the question

151 of repeal of the tax to the voters on any date available for  
152 elections for the city. The ballot of submission shall be  
153 in substantially the following form:

154 Shall the city of \_\_\_\_\_ [(insert the name of  
155 the city)] repeal the sales tax imposed at a rate  
156 of \_\_\_\_\_ [(insert rate of percent)] percent  
157 for the purpose of improving the public safety of  
158 the city?

159  YES  NO

160 If a majority of the votes cast on the proposal are in favor  
161 of repeal, that repeal shall become effective on December  
162 thirty-first of the calendar year in which such repeal was  
163 approved. If a majority of the votes cast on the question  
164 by the qualified voters voting thereon are opposed to the  
165 repeal, then the sales tax authorized in this section shall  
166 remain effective until the question is resubmitted under  
167 this section to the qualified voters, and the repeal is  
168 approved by a majority of the qualified voters voting on the  
169 question.

170 7. Whenever the governing body of any city that has  
171 adopted the sales tax authorized in this section receives a  
172 petition, signed by ten percent of the registered voters of  
173 the city voting in the last gubernatorial election, calling  
174 for an election to repeal the sales tax imposed under this  
175 section, the governing body shall submit to the voters of  
176 the city a proposal to repeal the tax. If a majority of the  
177 votes cast on the question by the qualified voters voting  
178 thereon are in favor of the repeal, that repeal shall become  
179 effective on December thirty-first of the calendar year in  
180 which such repeal was approved. If a majority of the votes  
181 cast on the question by the qualified voters voting thereon  
182 are opposed to the repeal, then the tax shall remain

183 effective until the question is resubmitted under this  
184 section to the qualified voters and the repeal is approved  
185 by a majority of the qualified voters voting on the question.

186 8. Any sales tax imposed under this section by a city  
187 described under subdivision (6) of subsection 1 of this  
188 section that is in effect as of December 31, 2038, shall  
189 automatically expire. No city described under subdivision  
190 (6) of subsection 1 of this section shall collect a sales  
191 tax pursuant to this section on or after January 1, 2039.  
192 Subsection 7 of this section shall not apply to a sales tax  
193 imposed under this section by a city described under  
194 subdivision (6) of subsection 1 of this section.

195 9. Except as modified in this section, all provisions  
196 of sections 32.085 and 32.087 shall apply to the tax imposed  
197 under this section.

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

3 (1) "Department", the Missouri department of revenue;

4 (2) "Higher ethanol blend", a fuel capable of being  
5 dispensed directly into motor vehicle fuel tanks for  
6 consumption that is comprised of at least fifteen percent  
7 but not more than eighty-five percent ethanol;

8 (3) "Retail dealer", a person that owns or operates a  
9 retail service station;

10 (4) "Retail service station", a location from which  
11 higher ethanol blend is sold to the general public and is  
12 dispensed directly into motor vehicle fuel tanks for  
13 consumption.

14 2. For all tax years beginning on or after January 1,  
15 2022, a retail dealer that sells higher ethanol blend at  
16 such retail dealer's retail service station shall be allowed  
17 a tax credit to be taken against the retail dealer's state  
18 income tax liability. The amount of the credit shall equal

19 five cents per gallon of higher ethanol blend sold by the  
20 retail dealer and dispensed through metered pumps at the  
21 retail dealer's retail service station during the tax year  
22 in which the tax credit is claimed. Tax credits authorized  
23 pursuant to this section shall not be transferred, sold, or  
24 assigned. If the amount of the tax credit exceeds the  
25 taxpayer's state tax liability, the difference shall not be  
26 refundable, but may be carried forward to any of the five  
27 subsequent tax years. The total amount of tax credits  
28 authorized pursuant to this section for any given fiscal  
29 year shall not exceed four million dollars.

30 3. The tax credit allowed by this section shall be  
31 claimed by such taxpayer at the time such taxpayer files a  
32 return and shall be applied against the income tax liability  
33 imposed by chapter 143 after reduction for all other credits  
34 allowed thereon. The department may require any  
35 documentation it deems necessary to implement the provisions  
36 of this section.

37 4. The department shall promulgate rules to implement  
38 the provisions of this section. Any rule or portion of a  
39 rule, as that term is defined in section 536.010, that is  
40 created under the authority delegated in this section shall  
41 become effective only if it complies with and is subject to  
42 all of the provisions of chapter 536 and, if applicable,  
43 section 536.028. This section and chapter 536 are  
44 nonseverable and if any of the powers vested with the  
45 general assembly pursuant to chapter 536 to review, to delay  
46 the effective date, or to disapprove and annul a rule are  
47 subsequently held unconstitutional, then the grant of  
48 rulemaking authority and any rule proposed or adopted after  
49 August 28, 2021, shall be invalid and void.

50 5. Pursuant to section 23.253 of the Missouri sunset  
51 act:



52           (1) The provisions of this section shall automatically  
53 sunset on December 31, 2027, unless reauthorized by an act  
54 of the general assembly; and

55           (2) If such program is reauthorized, the program  
56 authorized under this section shall automatically sunset  
57 twelve years after the effective date of the reauthorization  
58 of this section; and

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

137.115. 1. All other laws to the contrary  
2 notwithstanding, the assessor or the assessor's deputies in  
3 all counties of this state including the City of St. Louis  
4 shall annually make a list of all real and tangible personal  
5 property taxable in the assessor's city, county, town or  
6 district. Except as otherwise provided in subsection [3] 4  
7 of this section and section 137.078, the assessor shall  
8 annually assess all personal property at [thirty-three and  
9 one-third] a percent of its true value in money as of  
10 January first of each calendar year as follows:

11           (1) For all calendar years ending on or before  
12 December 31, 2021, thirty-three and one-third percent;

13           (2) For the 2022 calendar year, twenty-five percent;

14           (3) For the 2023 calendar year, nineteen percent;

15           (4) For the 2024 calendar year, thirteen percent;

16           (5) For the 2025 calendar year, seven percent;

17           (6) For all calendar years beginning on or after  
18 January 1, 2026, one-thousandth of one percent.

19           2. The assessor shall annually assess all real  
20 property, including any new construction and improvements to  
21 real property, and possessory interests in real property at  
22 the percent of its true value in money set in subsection [5]  
23 6 of this section. The true value in money of any

24 possessory interest in real property in subclass (3), where  
25 such real property is on or lies within the ultimate airport  
26 boundary as shown by a federal airport layout plan, as  
27 defined by 14 CFR 151.5, of a commercial airport having a  
28 FAR Part 139 certification and owned by a political  
29 subdivision, shall be the otherwise applicable true value in  
30 money of any such possessory interest in real property, less  
31 the total dollar amount of costs paid by a party, other than  
32 the political subdivision, towards any new construction or  
33 improvements on such real property completed after January  
34 1, 2008, and which are included in the above-mentioned  
35 possessory interest, regardless of the year in which such  
36 costs were incurred or whether such costs were considered in  
37 any prior year. The assessor shall annually assess all real  
38 property in the following manner: new assessed values shall  
39 be determined as of January first of each odd-numbered year  
40 and shall be entered in the assessor's books; those same  
41 assessed values shall apply in the following even-numbered  
42 year, except for new construction and property improvements  
43 which shall be valued as though they had been completed as  
44 of January first of the preceding odd-numbered year,  
45 provided that no real residential property shall be assessed  
46 at a value that exceeds the previous assessed value for such  
47 property, exclusive of new construction and improvements, by  
48 more than the percentage increase in the consumer price  
49 index or five percent, whichever is greater. The assessor  
50 may call at the office, place of doing business, or  
51 residence of each person required by this chapter to list  
52 property, and require the person to make a correct statement  
53 of all taxable tangible personal property owned by the  
54 person or under his or her care, charge or management,  
55 taxable in the county. On or before January first of each  
56 even-numbered year, the assessor shall prepare and submit a

57 two-year assessment maintenance plan to the county governing  
58 body and the state tax commission for their respective  
59 approval or modification. The county governing body shall  
60 approve and forward such plan or its alternative to the plan  
61 to the state tax commission by February first. If the  
62 county governing body fails to forward the plan or its  
63 alternative to the plan to the state tax commission by  
64 February first, the assessor's plan shall be considered  
65 approved by the county governing body. If the state tax  
66 commission fails to approve a plan and if the state tax  
67 commission and the assessor and the governing body of the  
68 county involved are unable to resolve the differences, in  
69 order to receive state cost-share funds outlined in section  
70 137.750, the county or the assessor shall petition the  
71 administrative hearing commission, by May first, to decide  
72 all matters in dispute regarding the assessment maintenance  
73 plan. Upon agreement of the parties, the matter may be  
74 stayed while the parties proceed with mediation or  
75 arbitration upon terms agreed to by the parties. The final  
76 decision of the administrative hearing commission shall be  
77 subject to judicial review in the circuit court of the  
78 county involved. In the event a valuation of subclass (1)  
79 real property within any county with a charter form of  
80 government, or within a city not within a county, is made by  
81 a computer, computer-assisted method or a computer program,  
82 the burden of proof, supported by clear, convincing and  
83 cogent evidence to sustain such valuation, shall be on the  
84 assessor at any hearing or appeal. In any such county,  
85 unless the assessor proves otherwise, there shall be a  
86 presumption that the assessment was made by a computer,  
87 computer-assisted method or a computer program. Such  
88 evidence shall include, but shall not be limited to, the  
89 following:

90 (1) The findings of the assessor based on an appraisal  
91 of the property by generally accepted appraisal techniques;  
92 and

93 (2) The purchase prices from sales of at least three  
94 comparable properties and the address or location thereof.  
95 As used in this subdivision, the word "comparable" means  
96 that:

97 (a) Such sale was closed at a date relevant to the  
98 property valuation; and

99 (b) Such properties are not more than one mile from  
100 the site of the disputed property, except where no similar  
101 properties exist within one mile of the disputed property,  
102 the nearest comparable property shall be used. Such  
103 property shall be within five hundred square feet in size of  
104 the disputed property, and resemble the disputed property in  
105 age, floor plan, number of rooms, and other relevant  
106 characteristics.

107 [2.] 3. Assessors in each county of this state and the  
108 City of St. Louis may send personal property assessment  
109 forms through the mail.

110 [3.] 4. The following items of personal property shall  
111 each constitute separate subclasses of tangible personal  
112 property and shall be assessed and valued for the purposes  
113 of taxation at the following percentages of their true value  
114 in money:

115 (1) Grain and other agricultural crops in an  
116 unmanufactured condition, one-half of one percent;

117 (2) Livestock, twelve percent;

118 (3) Farm machinery, twelve percent;

119 (4) Motor vehicles which are eligible for registration  
120 as and are registered as historic motor vehicles pursuant to  
121 section 301.131 and aircraft which are at least twenty-five  
122 years old and which are used solely for noncommercial

123 purposes and are operated less than fifty hours per year or  
124 aircraft that are home built from a kit, five percent;

125 (5) Poultry, twelve percent; and

126 (6) Tools and equipment used for pollution control and  
127 tools and equipment used in retooling for the purpose of  
128 introducing new product lines or used for making  
129 improvements to existing products by any company which is  
130 located in a state enterprise zone and which is identified  
131 by any standard industrial classification number cited in  
132 subdivision (7) of section 135.200, twenty-five percent.

133 [4.] 5. The person listing the property shall enter a  
134 true and correct statement of the property, in a printed  
135 blank prepared for that purpose. The statement, after being  
136 filled out, shall be signed and either affirmed or sworn to  
137 as provided in section 137.155. The list shall then be  
138 delivered to the assessor.

139 [5.] 6. (1) All subclasses of real property, as such  
140 subclasses are established in Section 4(b) of Article X of  
141 the Missouri Constitution and defined in section 137.016,  
142 shall be assessed at the following percentages of true value:

143 (a) For real property in subclass (1), nineteen  
144 percent;

145 (b) For real property in subclass (2), twelve percent;  
146 and

147 (c) For real property in subclass (3), thirty-two  
148 percent.

149 (2) A taxpayer may apply to the county assessor, or,  
150 if not located within a county, then the assessor of such  
151 city, for the reclassification of such taxpayer's real  
152 property if the use or purpose of such real property is  
153 changed after such property is assessed under the provisions  
154 of this chapter. If the assessor determines that such  
155 property shall be reclassified, he or she shall determine

156 the assessment under this subsection based on the percentage  
157 of the tax year that such property was classified in each  
158 subclassification.

159       [6.] 7. Manufactured homes, as defined in section  
160 700.010, which are actually used as dwelling units shall be  
161 assessed at the same percentage of true value as residential  
162 real property for the purpose of taxation. The percentage  
163 of assessment of true value for such manufactured homes  
164 shall be the same as for residential real property. If the  
165 county collector cannot identify or find the manufactured  
166 home when attempting to attach the manufactured home for  
167 payment of taxes owed by the manufactured home owner, the  
168 county collector may request the county commission to have  
169 the manufactured home removed from the tax books, and such  
170 request shall be granted within thirty days after the  
171 request is made; however, the removal from the tax books  
172 does not remove the tax lien on the manufactured home if it  
173 is later identified or found. For purposes of this section,  
174 a manufactured home located in a manufactured home rental  
175 park, rental community or on real estate not owned by the  
176 manufactured home owner shall be considered personal  
177 property. For purposes of this section, a manufactured home  
178 located on real estate owned by the manufactured home owner  
179 may be considered real property.

180       [7.] 8. Each manufactured home assessed shall be  
181 considered a parcel for the purpose of reimbursement  
182 pursuant to section 137.750, unless the manufactured home is  
183 real estate as defined in subsection 7 of section 442.015  
184 and assessed as a realty improvement to the existing real  
185 estate parcel.

186       [8.] 9. Any amount of tax due and owing based on the  
187 assessment of a manufactured home shall be included on the  
188 personal property tax statement of the manufactured home

189 owner unless the manufactured home is real estate as defined  
190 in subsection 7 of section 442.015, in which case the amount  
191 of tax due and owing on the assessment of the manufactured  
192 home as a realty improvement to the existing real estate  
193 parcel shall be included on the real property tax statement  
194 of the real estate owner.

195       [9.] 10. The assessor of each county and each city not  
196 within a county shall use the trade-in value published in  
197 the October issue of the National Automobile Dealers'  
198 Association Official Used Car Guide, or its successor  
199 publication, as the recommended guide of information for  
200 determining the true value of motor vehicles described in  
201 such publication. The assessor shall not use a value that  
202 is greater than the average trade-in value in determining  
203 the true value of the motor vehicle without performing a  
204 physical inspection of the motor vehicle. For vehicles two  
205 years old or newer from a vehicle's model year, the assessor  
206 may use a value other than average without performing a  
207 physical inspection of the motor vehicle. In the absence of  
208 a listing for a particular motor vehicle in such  
209 publication, the assessor shall use such information or  
210 publications which in the assessor's judgment will fairly  
211 estimate the true value in money of the motor vehicle.

212       [10.] 11. Before the assessor may increase the  
213 assessed valuation of any parcel of subclass (1) real  
214 property by more than fifteen percent since the last  
215 assessment, excluding increases due to new construction or  
216 improvements, the assessor shall conduct a physical  
217 inspection of such property.

218       [11.] 12. If a physical inspection is required,  
219 pursuant to subsection [10] 11 of this section, the assessor  
220 shall notify the property owner of that fact in writing and  
221 shall provide the owner clear written notice of the owner's

222 rights relating to the physical inspection. If a physical  
223 inspection is required, the property owner may request that  
224 an interior inspection be performed during the physical  
225 inspection. The owner shall have no less than thirty days  
226 to notify the assessor of a request for an interior physical  
227 inspection.

228       [12.] 13. A physical inspection, as required by  
229 subsection [10] 11 of this section, shall include, but not  
230 be limited to, an on-site personal observation and review of  
231 all exterior portions of the land and any buildings and  
232 improvements to which the inspector has or may reasonably  
233 and lawfully gain external access, and shall include an  
234 observation and review of the interior of any buildings or  
235 improvements on the property upon the timely request of the  
236 owner pursuant to subsection [11] 12 of this section. Mere  
237 observation of the property via a drive-by inspection or the  
238 like shall not be considered sufficient to constitute a  
239 physical inspection as required by this section.

240       [13.] 14. A county or city collector may accept credit  
241 cards as proper form of payment of outstanding property tax  
242 or license due. No county or city collector may charge  
243 surcharge for payment by credit card which exceeds the fee  
244 or surcharge charged by the credit card bank, processor, or  
245 issuer for its service. A county or city collector may  
246 accept payment by electronic transfers of funds in payment  
247 of any tax or license and charge the person making such  
248 payment a fee equal to the fee charged the county by the  
249 bank, processor, or issuer of such electronic payment.

250       [14.] 15. Any county or city not within a county in  
251 this state may, by an affirmative vote of the governing body  
252 of such county, opt out of the provisions of this section  
253 and sections 137.073, 138.060, and 138.100 as enacted by  
254 house bill no. 1150 of the ninety-first general assembly,



255 second regular session and section 137.073 as modified by  
256 house committee substitute for senate substitute for senate  
257 committee substitute for senate bill no. 960, ninety-second  
258 general assembly, second regular session, for the next year  
259 of the general reassessment, prior to January first of any  
260 year. No county or city not within a county shall exercise  
261 this opt-out provision after implementing the provisions of  
262 this section and sections 137.073, 138.060, and 138.100 as  
263 enacted by house bill no. 1150 of the ninety-first general  
264 assembly, second regular session and section 137.073 as  
265 modified by house committee substitute for senate substitute  
266 for senate committee substitute for senate bill no. 960,  
267 ninety-second general assembly, second regular session, in a  
268 year of general reassessment. For the purposes of applying  
269 the provisions of this subsection, a political subdivision  
270 contained within two or more counties where at least one of  
271 such counties has opted out and at least one of such  
272 counties has not opted out shall calculate a single tax rate  
273 as in effect prior to the enactment of house bill no. 1150  
274 of the ninety-first general assembly, second regular  
275 session. A governing body of a city not within a county or  
276 a county that has opted out under the provisions of this  
277 subsection may choose to implement the provisions of this  
278 section and sections 137.073, 138.060, and 138.100 as  
279 enacted by house bill no. 1150 of the ninety-first general  
280 assembly, second regular session, and section 137.073 as  
281 modified by house committee substitute for senate substitute  
282 for senate committee substitute for senate bill no. 960,  
283 ninety-second general assembly, second regular session, for  
284 the next year of general reassessment, by an affirmative  
285 vote of the governing body prior to December thirty-first of  
286 any year.

287           [15.] 16. The governing body of any city of the third  
288 classification with more than twenty-six thousand three  
289 hundred but fewer than twenty-six thousand seven hundred  
290 inhabitants located in any county that has exercised its  
291 authority to opt out under subsection [14] 15 of this  
292 section may levy separate and differing tax rates for real  
293 and personal property only if such city bills and collects  
294 its own property taxes or satisfies the entire cost of the  
295 billing and collection of such separate and differing tax  
296 rates. Such separate and differing rates shall not exceed  
297 such city's tax rate ceiling.

298           [16.] 17. Any portion of real property that is  
299 available as reserve for strip, surface, or coal mining for  
300 minerals for purposes of excavation for future use or sale  
301 to others that has not been bonded and permitted under  
302 chapter 444 shall be assessed based upon how the real  
303 property is currently being used. Any information provided  
304 to a county assessor, state tax commission, state agency, or  
305 political subdivision responsible for the administration of  
306 tax policies shall, in the performance of its duties, make  
307 available all books, records, and information requested,  
308 except such books, records, and information as are by law  
309 declared confidential in nature, including individually  
310 identifiable information regarding a specific taxpayer or  
311 taxpayer's mine property. For purposes of this subsection,  
312 "mine property" shall mean all real property that is in use  
313 or readily available as a reserve for strip, surface, or  
314 coal mining for minerals for purposes of excavation for  
315 current or future use or sale to others that has been bonded  
316 and permitted under chapter 444.

          137.280. 1. Taxpayers' personal property lists,  
2       except those of merchants and manufacturers, and except  
3       those of railroads, public utilities, pipeline companies or

4 any other person or corporation subject to special statutory  
5 requirements, such as chapter 151, who shall return and file  
6 their assessments on locally assessed property no later than  
7 April first, shall be delivered to the office of the  
8 assessor of the county between the first day of January and  
9 the first day of March each year and shall be signed and  
10 certified by the taxpayer as being a true and complete list  
11 or statement of all the taxable tangible personal property.  
12 If any person shall fail to deliver the required list to the  
13 assessor by the first day of March, the owner of the  
14 property which ought to have been listed shall be assessed a  
15 penalty added to the tax bill, based on the assessed value  
16 of the property that was not reported, as follows:

17	Assessed Valuation	Penalty
18	0 - \$1,000	\$15.00
19	\$1,001 - \$2,000	\$25.00
20	\$2,001 - \$3,000	\$35.00
21	\$3,001 - \$4,000	\$45.00
22	\$4,001 - \$5,000	\$55.00
23	\$5,001 - \$6,000	\$65.00
24	\$6,001 - \$7,000	\$75.00
25	\$7,001 - \$8,000	\$85.00
26	\$8,001 - \$9,000	\$95.00
27	\$9,001 and above	\$105.00

28 The assessor in any county of the first classification  
29 without a charter form of government with a population of  
30 one hundred thousand or more inhabitants which contains all

31 or part of a city with a population of three hundred fifty  
32 thousand or more inhabitants shall omit assessing the  
33 penalty in any case where he or she is satisfied the neglect  
34 is unavoidable and not willful or falls into one of the  
35 following categories. The assessor in all other political  
36 subdivisions shall omit assessing the penalty in any case  
37 where he or she is satisfied the neglect falls into at least  
38 one of the following categories:

39 (1) The taxpayer is in military service and is outside  
40 the state;

41 (2) The taxpayer filed timely, but in the wrong county;

42 (3) There was a loss of records due to fire or flood;

43 (4) The taxpayer can show the list was mailed timely  
44 as evidenced by the date of postmark;

45 (5) The assessor determines that no form for listing  
46 personal property was mailed to the taxpayer for that tax  
47 year; or

48 (6) The neglect occurred as a direct result of the  
49 actions or inactions of the county or its employees or  
50 contractors.

51 2. Between March first and April first, the assessor  
52 shall send to each taxpayer who was sent an assessment list  
53 for the current tax year, and said list was not returned to  
54 the assessor, a second notice that statutes require the  
55 assessment list be returned immediately. In the event the  
56 taxpayer returns the assessment list to the assessor before  
57 May first, the penalty described in subsection 1 of this  
58 section shall not apply. If said assessment list is not  
59 returned before May first by the taxpayer, the penalty shall  
60 apply.

61 3. It shall be the duty of the county commission and  
62 assessor to place on the assessment rolls for the year all

63 personal property discovered in the calendar year which was  
64 taxable on January first of that year.

65 4. If annual waivers exceed forty percent, then by  
66 February first of each year, the assessor shall transmit to  
67 the county employees' retirement fund an electronic or paper  
68 copy of the log maintained under subsection 3 of section  
69 50.1020 for the prior calendar year.

70 5. An assessor may, upon request of a taxpayer, send  
71 any assessment list or notice required by this section to  
72 such taxpayer in electronic form.

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

3 (1) "Real property", any real property that is not  
4 residential property, as such term is defined in section  
5 137.016;

6 (2) "Restrictive order", any city-wide or county-wide  
7 ordinance or order imposed by a city or county that  
8 prohibits or otherwise restricts the use of a taxpayer's  
9 real property, including, but not limited to, occupancy  
10 restrictions. Such term shall not include any ordinance or  
11 order prohibiting or restricting the use of a taxpayer's  
12 real property due to a violation of a public health or  
13 safety code.

14 2. Notwithstanding any provision of law to the  
15 contrary, beginning January 1, 2021, any taxpayer who is a  
16 resident of a city or county that imposes one or more  
17 restrictive orders for a combined total in excess of fifteen  
18 days during a calendar year shall receive a credit on  
19 property taxes owed on such affected real property.

20 3. The amount of the credit authorized by this section  
21 shall be a percentage of the property tax liability that is  
22 equal to the percentage of the calendar year that the  
23 taxpayer was subject to restrictions on the use of his or

24 her real property, provided that the first fifteen total  
25 combined days that restrictive orders are in effect during a  
26 calendar year shall not count toward the calculation of the  
27 tax credit pursuant to this subsection.

28 4. A taxpayer eligible for a credit pursuant to this  
29 section shall timely pay all property tax owed prior to any  
30 credit applied pursuant to this section, and shall, no later  
31 than December thirty-first, submit a written statement to  
32 the city or county requesting the amount of property tax  
33 owed to such taxpayer. The city or county shall, by no  
34 later than thirty days following the receipt of such a  
35 statement, issue a refund to the taxpayer for the amount of  
36 property tax owed to such taxpayer pursuant to this section.

37 5. The provisions of this section shall only apply to  
38 real property tax liabilities owed to a city or county  
39 imposing a restrictive order, and shall not apply to  
40 property tax liabilities owed to any other taxing  
41 jurisdiction or to property tax liabilities owed on tangible  
42 personal property.

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

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

6 (1) The amount of any federal income tax refund  
7 received for a prior year which resulted in a Missouri  
8 income tax benefit. The amount added pursuant to this  
9 subdivision shall not include any amount of a federal income  
10 tax refund attributable to a tax credit reducing a  
11 taxpayer's federal tax liability pursuant to Public Law 116-  
12 136, enacted by the 116th United States Congress, for the  
13 tax year beginning on or after January 1, 2020, and ending

14 on or before December 31, 2020, and deducted from Missouri  
15 adjusted gross income pursuant to section 143.171;

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

29 (3) The amount of any deduction that is included in  
30 the computation of federal taxable income pursuant to 26  
31 U.S.C. Section 168 of the Internal Revenue Code as amended  
32 by the Job Creation and Worker Assistance Act of 2002 to the  
33 extent the amount deducted relates to property purchased on  
34 or after July 1, 2002, but before July 1, 2003, and to the  
35 extent the amount deducted exceeds the amount that would  
36 have been deductible pursuant to 26 U.S.C. Section 168 of  
37 the Internal Revenue Code of 1986 as in effect on January 1,  
38 2002;

39 (4) The amount of any deduction that is included in  
40 the computation of federal taxable income for net operating  
41 loss allowed by 26 U.S.C. Section 172 of the Internal  
42 Revenue Code of 1986, as amended, other than the deduction  
43 allowed by 26 U.S.C. Section 172(b)(1)(G) and 26 U.S.C.  
44 Section 172(i) of the Internal Revenue Code of 1986, as  
45 amended, for a net operating loss the taxpayer claims in the  
46 tax year in which the net operating loss occurred or carries

47 forward for a period of more than twenty years and carries  
48 backward for more than two years. Any amount of net  
49 operating loss taken against federal taxable income but  
50 disallowed for Missouri income tax purposes pursuant to this  
51 subdivision after June 18, 2002, may be carried forward and  
52 taken against any income on the Missouri income tax return  
53 for a period of not more than twenty years from the year of  
54 the initial loss; and

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

66 (6) For all tax years beginning on or after January 1,  
67 2018, any interest expense paid or accrued in a previous  
68 taxable year, but allowed as a deduction under 26 U.S.C.  
69 Section 163, as amended, in the current taxable year by  
70 reason of the carryforward of disallowed business interest  
71 provisions of 26 U.S.C. Section 163(j), as amended. For the  
72 purposes of this subdivision, an interest expense is  
73 considered paid or accrued only in the first taxable year  
74 the deduction would have been allowable under 26 U.S.C.  
75 Section 163, as amended, if the limitation under 26 U.S.C.  
76 Section 163(j), as amended, did not exist.

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



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

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

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

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

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

119 (6) The portion of capital gain specified in section  
120 135.357 that would otherwise be included in federal adjusted  
121 gross income;

122 (7) The amount that would have been deducted in the  
123 computation of federal taxable income pursuant to 26 U.S.C.  
124 Section 168 of the Internal Revenue Code as in effect on  
125 January 1, 2002, to the extent that amount relates to  
126 property purchased on or after July 1, 2002, but before July  
127 1, 2003, and to the extent that amount exceeds the amount  
128 actually deducted pursuant to 26 U.S.C. Section 168 of the  
129 Internal Revenue Code as amended by the Job Creation and  
130 Worker Assistance Act of 2002;

131 (8) For all tax years beginning on or after January 1,  
132 2005, the amount of any income received for military service  
133 while the taxpayer serves in a combat zone which is included  
134 in federal adjusted gross income and not otherwise excluded  
135 therefrom. As used in this section, "combat zone" means any  
136 area which the President of the United States by Executive  
137 Order designates as an area in which Armed Forces of the  
138 United States are or have engaged in combat. Service is  
139 performed in a combat zone only if performed on or after the  
140 date designated by the President by Executive Order as the  
141 date of the commencing of combat activities in such zone,  
142 and on or before the date designated by the President by  
143 Executive Order as the date of the termination of combatant  
144 activities in such zone;

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

154           (10) For all tax years beginning on or after January  
155 1, 2014, the amount of any income received as payment from  
156 any program which provides compensation to agricultural  
157 producers who have suffered a loss as the result of a  
158 disaster or emergency, including the:

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

169           (11) For all tax years beginning on or after January  
170 1, 2018, any interest expense paid or accrued in the current  
171 taxable year, but not deducted as a result of the limitation  
172 imposed under 26 U.S.C. Section 163(j), as amended. For the  
173 purposes of this subdivision, an interest expense is  
174 considered paid or accrued only in the first taxable year  
175 the deduction would have been allowable under 26 U.S.C.  
176 Section 163, as amended, if the limitation under 26 U.S.C.  
177 Section 163(j), as amended, did not exist.

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

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

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

193           7. (1) For the tax year beginning on or after January  
194 1, 2021, and ending on or before December 31, 2021, in  
195 addition to the modifications made to an eligible taxpayer's  
196 federal adjusted gross income pursuant to this section, to  
197 calculate Missouri adjusted gross income there shall be  
198 subtracted from the eligible taxpayer's federal adjusted  
199 gross income the amount determined pursuant to subdivision  
200 (2) of this subsection, not to exceed one thousand five  
201 hundred dollars.

202           (2) The amount to be subtracted pursuant to this  
203 subsection shall be equal to the amount of expenses incurred  
204 by the eligible taxpayer during the 2020 or 2021 calendar  
205 years for educating the eligible taxpayer's qualifying child  
206 remotely as a result of severe acute respiratory syndrome  
207 coronavirus 2. Such deductible expenses shall be:

208           (a) Personal computers and school supplies, as such  
209 terms are defined in section 144.049;

210 (b) Digital subscriptions required by the qualifying  
211 child's school district;

212 (c) Tutoring services; and

213 (d) Internet access.

214 (3) For the purposes of this subsection, "eligible  
215 taxpayer" shall mean a taxpayer who has a qualifying child  
216 that is a dependent, as such terms are defined in 26 U.S.C.  
217 Section 152, as amended, that is required to attend  
218 elementary or secondary school remotely as a result of  
219 severe acute respiratory syndrome coronavirus 2.

220 (4) The department of revenue shall promulgate rules  
221 to implement the provisions of this subsection. Any rule or  
222 portion of a rule, as that term is defined in section  
223 536.010, that is created under the authority delegated in  
224 this section shall become effective only if it complies with  
225 and is subject to all of the provisions of chapter 536 and,  
226 if applicable, section 536.028. This section and chapter  
227 536 are nonseverable and if any of the powers vested with  
228 the general assembly pursuant to chapter 536 to review, to  
229 delay the effective date, or to disapprove and annul a rule  
230 are subsequently held unconstitutional, then the grant of  
231 rulemaking authority and any rule proposed or adopted after  
232 August 28, 2021, shall be invalid and void.

233 8. (1) As used in this subsection, "qualified health  
234 insurance premium" means the amount paid during the tax year  
235 by such taxpayer for any insurance policy primarily  
236 providing health care coverage for the taxpayer, the  
237 taxpayer's spouse, or the taxpayer's dependents.

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

243 income. The taxpayer shall provide the department of  
244 revenue with proof of the amount of qualified health  
245 insurance premiums paid.

246 [8.] 9. (1) Beginning January 1, 2014, in addition to  
247 the subtractions provided in this section, one hundred  
248 percent of the cost incurred by a taxpayer for a home energy  
249 audit conducted by an entity certified by the department of  
250 natural resources under section 640.153 or the  
251 implementation of any energy efficiency recommendations made  
252 in such an audit shall be subtracted from the taxpayer's  
253 federal adjusted gross income to the extent the amount paid  
254 for any such activity is included in federal taxable  
255 income. The taxpayer shall provide the department of  
256 revenue with a summary of any recommendations made in a  
257 qualified home energy audit, the name and certification  
258 number of the qualified home energy auditor who conducted  
259 the audit, and proof of the amount paid for any activities  
260 under this subsection for which a deduction is claimed. The  
261 taxpayer shall also provide a copy of the summary of any  
262 recommendations made in a qualified home energy audit to the  
263 department of natural resources.

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

269 (3) Any deduction claimed under this subsection shall  
270 be claimed for the tax year in which the qualified home  
271 energy audit was conducted or in which the implementation of  
272 the energy efficiency recommendations occurred. If  
273 implementation of the energy efficiency recommendations  
274 occurred during more than one year, the deduction may be

275 claimed in more than one year, subject to the limitations  
276 provided under subdivision (2) of this subsection.

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

283 [9.] 10. The provisions of subsection [8] 9 of this  
284 section shall expire on December 31, 2020.

144.757. 1. Any county or municipality, except  
2 municipalities within a county having a charter form of  
3 government with a population in excess of nine hundred  
4 thousand, may, by a majority vote of its governing body,  
5 impose a local use tax if a local sales tax is imposed as  
6 defined in section 32.085 at a rate equal to the rate of the  
7 local sales tax in effect in such county or municipality;  
8 provided, however, that no ordinance or order enacted  
9 pursuant to sections 144.757 to 144.761 shall be effective  
10 unless the governing body of the county or municipality  
11 submits to the voters thereof at a municipal, county or  
12 state general, primary or special election a proposal to  
13 authorize the governing body of the county or municipality  
14 to impose a local use tax pursuant to sections 144.757 to  
15 144.761. Municipalities within a county having a charter  
16 form of government with a population in excess of nine  
17 hundred thousand may, upon voter approval received pursuant  
18 to paragraph (b) of subdivision (2) of subsection 2 of this  
19 section, impose a local use tax at the same rate as the  
20 local municipal sales tax with the revenues from all such  
21 municipal use taxes to be distributed pursuant to subsection  
22 4 of section 94.890. The municipality shall within thirty  
23 days of the approval of the use tax imposed pursuant to

24 paragraph (b) of subdivision (2) of subsection 2 of this  
25 section select one of the distribution options permitted in  
26 subsection 4 of section 94.890 for distribution of all  
27 municipal use taxes.

28 2. (1) The ballot of submission, except for counties  
29 and municipalities described in subdivisions (2) and (3) of  
30 this subsection, shall contain substantially the following  
31 language:

32 Shall the \_\_\_\_\_ (county or municipality's name) impose  
33 a local use tax at the same rate as the total local sales  
34 tax rate, [currently \_\_\_\_\_ (insert percent),] provided that  
35 if the local sales tax rate is reduced or raised by voter  
36 approval, the local use tax rate shall also be reduced or  
37 raised by the same action? [A use tax return shall not be  
38 required to be filed by persons whose purchases from out-of-  
39 state vendors do not in total exceed two thousand dollars in  
40 any calendar year.] Approval of this question will  
41 eliminate the disparity in tax rates collected by local and  
42 out-of-state sellers by imposing the same rate on all  
43 sellers.

44  YES  NO

45 If you are in favor of the question, place an "X" in  
46 the box opposite "YES". If you are opposed to the question,  
47 place an "X" in the box opposite "NO".

48 (2) (a) The ballot of submission in a county having a  
49 charter form of government with a population in excess of  
50 nine hundred thousand shall contain substantially the  
51 following language:

52 For the purposes of enhancing county and municipal  
53 public safety, parks, and job creation and enhancing local  
54 government services, shall the county be authorized to  
55 collect a local use tax equal to the total of the existing



56 county sales tax rate [of (insert tax rate)], provided that  
57 if the county sales tax is repealed, reduced or raised by  
58 voter approval, the local use tax rate shall also be  
59 repealed, reduced or raised by the same voter action? Fifty  
60 percent of the revenue shall be used by the county  
61 throughout the county for improving and enhancing public  
62 safety, park improvements, and job creation, and fifty  
63 percent shall be used for enhancing local government  
64 services. The county shall be required to make available to  
65 the public an audited comprehensive financial report  
66 detailing the management and use of the countywide portion  
67 of the funds each year.

68 A use tax is the equivalent of a sales tax on purchases  
69 from out-of-state sellers by in-state buyers and on certain  
70 taxable business transactions. [A use tax return shall not  
71 be required to be filed by persons whose purchases from out-  
72 of-state vendors do not in total exceed two thousand dollars  
73 in any calendar year.] Approval of this question will  
74 eliminate the disparity in tax rates collected by local and  
75 out-of-state sellers by imposing the same rate on all  
76 sellers.

77  YES  NO

78 If you are in favor of the question, place an "X" in  
79 the box opposite "YES". If you are opposed to the question,  
80 place an "X" in the box opposite "NO".

81 (b) The ballot of submission in a municipality within  
82 a county having a charter form of government with a  
83 population in excess of nine hundred thousand shall contain  
84 substantially the following language:

85 Shall the municipality be authorized to impose a local  
86 use tax at the same rate as the local sales tax by a vote of  
87 the governing body, provided that if any local sales tax is

88 repealed, reduced or raised by voter approval, the  
89 respective local use tax shall also be repealed, reduced or  
90 raised by the same action? [A use tax return shall not be  
91 required to be filed by persons whose purchases from out-of-  
92 state vendors do not in total exceed two thousand dollars in  
93 any calendar year.] Approval of this question will  
94 eliminate the disparity in tax rates collected by local and  
95 out-of-state sellers by imposing the same rate on all  
96 sellers.

97  YES  NO

98 If you are in favor of the question, place an "X" in  
99 the box opposite "YES". If you are opposed to the question,  
100 place an "X" in the box opposite "NO".

101 (3) The ballot of submission in any city not within a  
102 county shall contain substantially the following language:

103 Shall the \_\_\_\_\_ (city name) impose a local use tax at  
104 the same rate as the local sales tax, [currently at a rate  
105 of \_\_\_\_\_ (insert percent)] which includes the capital  
106 improvements sales tax and the transportation tax, provided  
107 that if any local sales tax is repealed, reduced or raised  
108 by voter approval, the respective local use tax shall also  
109 be repealed, reduced or raised by the same action? [A use  
110 tax return shall not be required to be filed by persons  
111 whose purchases from out-of-state vendors do not in total  
112 exceed two thousand dollars in any calendar year.] Approval  
113 of this question will eliminate the disparity in tax rates  
114 collected by local and out-of-state sellers by imposing the  
115 same rate on all sellers.

116  YES  NO

117 If you are in favor of the question, place an "X" in  
118 the box opposite "YES". If you are opposed to the question,  
119 place an "X" in the box opposite "NO".

120 (4) If any of such ballots are submitted on August 6,  
121 1996, and if a majority of the votes cast on the proposal by  
122 the qualified voters voting thereon are in favor of the  
123 proposal, then the ordinance or order and any amendments  
124 thereto shall be in effect October 1, 1996, provided the  
125 director of revenue receives notice of adoption of the local  
126 use tax on or before August 16, 1996. If any of such  
127 ballots are submitted after December 31, 1996, and if a  
128 majority of the votes cast on the proposal by the qualified  
129 voters voting thereon are in favor of the proposal, then the  
130 ordinance or order and any amendments thereto shall be in  
131 effect on the first day of the calendar quarter which begins  
132 at least forty-five days after the director of revenue  
133 receives notice of adoption of the local use tax. If a  
134 majority of the votes cast by the qualified voters voting  
135 are opposed to the proposal, then the governing body of the  
136 county or municipality shall have no power to impose the  
137 local use tax as herein authorized unless and until the  
138 governing body of the county or municipality shall again  
139 have submitted another proposal to authorize the governing  
140 body of the county or municipality to impose the local use  
141 tax and such proposal is approved by a majority of the  
142 qualified voters voting thereon.

143 3. The local use tax may be imposed at the same rate  
144 as the local sales tax then currently in effect in the  
145 county or municipality upon all transactions which are  
146 subject to the taxes imposed pursuant to sections 144.600 to  
147 144.745 within the county or municipality adopting such tax;  
148 provided, however, that if any local sales tax is repealed  
149 or the rate thereof is reduced or raised by voter approval,

150 the local use tax rate shall also be deemed to be repealed,  
151 reduced or raised by the same action repealing, reducing or  
152 raising the local sales tax.

153 4. For purposes of sections 144.757 to 144.761, the  
154 use tax may be referred to or described as the equivalent of  
155 a sales tax on purchases made from out-of-state sellers by  
156 in-state buyers and on certain intrabusiness transactions.  
157 Such a description shall not change the classification, form  
158 or subject of the use tax or the manner in which it is  
159 collected.

2 620.3210. 1. This section shall be known and may be  
3 cited as the "Capitol Complex Tax Credit Act".

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

6 (1) "Board", the Missouri development finance board, a  
7 body corporate and politic created under sections 100.250 to  
8 100.297 and 100.700 to 100.850;

9 (2) "Capitol complex", the following buildings located  
10 in Jefferson City, Missouri:

11 (a) State capitol building, 201 West Capitol Avenue;

12 (b) Supreme court building, 207 West High Street;

13 (c) Old Federal Courthouse, 131 West High Street;

14 (d) Highway building, 105 Capitol Avenue;

15 (e) Governor's mansion, 100 Madison Street;

16 (3) "Certificate", a tax credit certificate issued  
17 under this section;

18 (4) "Department", the Missouri department of economic  
19 development;

20 (5) "Eligible artifact", any items of personal  
21 property specifically for display in a building in the  
22 capitol complex or former fixtures which were previously  
23 owned by the state and used within the capitol complex, but  
which had been removed. The board of public buildings

24 shall, in their sole discretion, make all determinations as  
25 to which items are eligible artifacts and may employ such  
26 experts as may be useful to them in making such a  
27 determination;

28 (6) "Eligible artifact donation", a donation of an  
29 eligible artifact to the board of public buildings. The  
30 value of such donation shall be set by the board of public  
31 buildings who may employ such experts as may be useful to  
32 them in making such a determination. The board of public  
33 buildings shall, in their sole discretion, determine if an  
34 artifact is to be accepted;

35 (7) "Eligible monetary donation", donations received  
36 from a qualified donor to the capitol complex fund, created  
37 in this section, or to an organization exempt from taxation  
38 under 501(c) (3) of the Internal Revenue Service Code of  
39 1986, as amended, whose mission and purpose is to restore,  
40 renovate, improve, and maintain one or more buildings in the  
41 capitol complex, that are to be used solely for projects to  
42 restore, renovate, improve, and maintain buildings and their  
43 furnishings in the capitol complex and the administration  
44 thereof. Eligible donations may include:

45 (a) Cash, including checks, money orders, credit card  
46 payments, or similar cash equivalents valued at the face  
47 value of the currency. Currency of other nations shall be  
48 valued based on the exchange rate on the date of the gift.  
49 The date of the donation shall be the date that cash or  
50 check is received by the applicant or the date posted to the  
51 donor's account in the case of credit or debit cards;

52 (b) Stocks from a publicly traded company;

53 (c) Bonds which are publicly traded;

54 (8) "Eligible recipient", the capitol complex fund,  
55 created in this section, or an organization exempt from  
56 taxation under 501(c) (3) of the Internal Revenue Service

57 Code of 1986, as amended, whose mission and purpose is to  
58 restore, renovate, improve, and maintain one or more  
59 buildings in the capitol complex;

60 (9) "Qualified donor", any of the following  
61 individuals or entities who make an eligible monetary  
62 donation or eligible artifact donation to the capitol  
63 complex fund or other eligible recipient:

64 (a) A person, firm, partner in a firm, corporation, or  
65 a shareholder in an S corporation doing business in the  
66 state of Missouri and subject to the state income tax  
67 imposed in chapter 143;

68 (b) A corporation subject to the annual corporation  
69 franchise tax imposed in chapter 147;

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

72 (d) Any other financial institution paying taxes to  
73 the state of Missouri or any political subdivision of this  
74 state under chapter 148;

75 (e) An individual subject to the state income tax  
76 imposed in chapter 143;

77 (f) Any charitable organization, including any  
78 foundation or not-for-profit corporation, which is exempt  
79 from federal income tax and whose Missouri unrelated  
80 business taxable income, if any, would be subject to the  
81 state income tax imposed under chapter 143.

82 3. There is hereby created a fund to be known as the  
83 "Capitol Complex Fund", separate and distinct from all other  
84 board funds, which is hereby authorized to receive any  
85 eligible monetary donation as provided in this section. The  
86 capitol complex fund shall be segregated into two accounts:  
87 a rehabilitation and renovation account and a maintenance  
88 account. Ninety percent of the revenues received from  
89 eligible donations pursuant to the provisions of this

90 section shall be deposited in the rehabilitation and  
91 renovation account and seven and one-half percent of such  
92 revenues shall be deposited in the maintenance account. The  
93 assets of these accounts, together with any interest which  
94 may accrue thereon, shall be used by the board solely for  
95 the purposes of restoration and maintenance of the building  
96 of the capitol complex as defined in this section, and for  
97 no other purpose. The remaining two and one-half percent of  
98 the revenues deposited into the fund may be used for the  
99 purposes of soliciting donations to the fund, advertising  
100 and promoting the fund, and administrative costs of  
101 administering the fund. Any amounts not used for those  
102 purposes shall be deposited back into the rehabilitation and  
103 renovation account and the maintenance account divided in  
104 the manner set forth in this section. The board may, as an  
105 administrative cost, use the funds to hire fund raising  
106 professionals and such other experts or advisors as may be  
107 necessary to carry out the board's duties under this  
108 section. The choice of projects for which the money is to  
109 be used, as well as the determination of the methods of  
110 carrying out the project and the procurement of goods and  
111 services thereon shall be made by the commissioner of  
112 administration. No moneys shall be released from the fund  
113 for any expense without the approval of the commissioner of  
114 administration, who may delegate that authority as deemed  
115 appropriate. All contracts for rehabilitation, renovation,  
116 or maintenance work shall be the responsibility of the  
117 commissioner of administration. A memorandum of  
118 understanding may be executed between the commissioner of  
119 administration and the board determining the processes for  
120 obligation, reservation, and payment of eligible costs from  
121 the fund. The commission of administration shall not  
122 obligate costs in excess of the fund balance. The board

123 shall not be responsible for any costs obligated in excess  
124 of available funds and shall be held harmless in any  
125 contracts related to rehabilitation, renovation, and  
126 maintenance of capitol complex buildings. No other board  
127 funds shall be used to pay obligations made by the  
128 commissioner of administration related to activities under  
129 this section.

130 4. For all taxable years beginning on or after January  
131 1, 2021, any qualified donor shall be allowed a credit  
132 against the taxes otherwise due under chapters 143 and 148,  
133 except for sections 143.191 to 143.265, in an amount of  
134 fifty percent of the eligible monetary donation. The amount  
135 of the tax credit claimed may exceed the amount of the  
136 donor's state income tax liability in the tax year for which  
137 the credit is claimed. Any amount of credit that exceeds  
138 the qualified donor's state income tax liability may be  
139 refundable or may be carried forward to any of the  
140 taxpayer's four subsequent taxable years.

141 5. For all taxable years beginning on or after January  
142 1, 2021, any qualified donor shall be allowed a credit  
143 against the taxes otherwise due under chapters 143 and 148,  
144 except for sections 143.191 to 143.265, in an amount of  
145 thirty percent of the eligible artifact donation. The  
146 amount of the tax credit claimed may not exceed the amount  
147 of the qualified donor's state income tax liability in the  
148 tax year for which the credit is claimed. Any amount of  
149 credit that exceeds the qualified donor's state income tax  
150 liability shall not be refundable but may be carried forward  
151 to any other taxpayer's four subsequent taxable years.

152 6. To claim a credit for an eligible monetary donation  
153 as set forth in subsection 4 of this section, a qualified  
154 donor shall make an eligible monetary donation to the board  
155 as custodian of the capitol complex fund or other eligible



156 recipient. Upon receipt of such donation, the board or  
157 other eligible recipient shall issue to the qualified donor  
158 a statement evidencing receipt of such donation, including  
159 the value of such donation, with a copy to the department.  
160 Upon receipt of the statement from the eligible recipient,  
161 the department shall issue a tax credit certificate equal to  
162 fifty percent of the amount of the donation, to the  
163 qualified donor, as indicated in the statement from the  
164 eligible recipient.

165 7. To claim a credit for an eligible artifact donation  
166 as set forth in subsection 5 of this section, a qualified  
167 donor shall donate an eligible artifact to the board of  
168 public buildings. If the board of public buildings  
169 determines that artifact is an eligible artifact, and has  
170 determined to accept the artifact, it shall issue a  
171 statement of donation to the eligible donor specifying the  
172 value placed on the artifact by the board of public  
173 buildings, with a copy to the department. Upon receiving a  
174 statement from the board of public buildings, the department  
175 shall issue a tax credit certificate equal to thirty percent  
176 of the amount of the donation, to the qualified donor as  
177 indicated in the statement from the board of public  
178 buildings.

179 8. The department shall not authorize more than ten  
180 million dollars in tax credits provided under this section  
181 in any calendar year. Donations shall be processed for tax  
182 credits on a first come, first serve basis. Donations  
183 received in excess of the tax credit cap shall be placed in  
184 line for tax credits issued the following year or shall be  
185 given the opportunity to complete their donation without the  
186 expectation of a tax credit, or shall request to have their  
187 donation returned.

188 9. Tax credits issued under the provisions of this  
189 section shall not be subject to the payment of any fee  
190 required under the provisions of section 620.1900.

191 10. Tax credits issued under this section may be  
192 assigned, transferred, sold, or otherwise conveyed, and the  
193 new owner of the tax credit shall have the same rights in  
194 the credit as the taxpayer. Whenever a certificate is  
195 assigned, transferred, sold, or otherwise conveyed, a  
196 notarized endorsement shall be filed with the department  
197 specifying the name and address of the new owner of the tax  
198 credit and the value of the credit.

199 11. The department may promulgate rules to implement  
200 the provisions of this section. Any rule or portion of a  
201 rule, as that term is defined in section 536.010, that is  
202 created under the authority delegated in this section shall  
203 become effective only if it complies with and is subject to  
204 all of the provisions of chapter 536 and, if applicable,  
205 section 536.028. This section and chapter 536 are  
206 nonseverable and if any of the powers vested with the  
207 general assembly pursuant to chapter 536 to review, to delay  
208 the effective date, or to disapprove and annul a rule are  
209 subsequently held unconstitutional, then the grant of  
210 rulemaking authority and any rule proposed or adopted after  
211 August 28, 2021, shall be invalid and void.

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

214 (1) The provisions of the new program authorized under  
215 this section shall sunset automatically six years after  
216 August 28, 2021, unless reauthorized by an act of the  
217 general assembly;

218 (2) If such program is reauthorized, the program  
219 authorized under this section shall sunset automatically  
220 twelve years after August 28, 2021; and

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

          Section B. Because of the importance of property tax  
2 relief, the enactment of section 139.305 of this act is  
3 deemed necessary for the immediate preservation of the  
4 public health, welfare, peace, and safety, and is hereby  
5 declared to be an emergency act within the meaning of the  
6 constitution, and the enactment of section 139.305 of this  
7 act shall be in full force and effect upon its passage and  
8 approval.