

SENATE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
HOUSE COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1720

AN ACT

To repeal sections 60.301, 60.315, 60.345, 135.305, 135.686, 144.030, 266.355, 301.010, 301.062, 304.180, 304.240, 348.436, 348.500, 643.050, 643.079, and 643.245, RSMo, and to enact in lieu thereof thirty-three new sections relating to agricultural economic opportunities, with an existing penalty provision and an emergency clause for certain sections.

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

Section A. Sections 60.301, 60.315, 60.345, 135.305, 2 135.686, 144.030, 266.355, 301.010, 301.062, 304.180, 304.240, 3 348.436, 348.500, 643.050, 643.079, and 643.245, RSMo, are 4 repealed and thirty-three new sections enacted in lieu thereof, 5 to be known as sections 9.315, 21.915, 60.301, 60.315, 60.345, 6 135.305, 135.686, 135.755, 135.775, 135.778, 135.1610, 144.030, 7 260.221, 275.357, 301.010, 301.062, 304.180, 304.240, 348.436, 8 348.491, 348.493, 348.500, 620.3500, 620.3505, 620.3510, 9 620.3515, 620.3520, 620.3525, 620.3530, 643.050, 643.079, 10 643.245, and 644.060, to read as follows:

9.315. The second full week in March is hereby
2 designated as "Pet Breeders Week" in Missouri. Citizens of
3 this state are encouraged to participate in appropriate
4 events and activities in recognition of ethical and
5 responsible pet breeders throughout our state for the joy
6 they bring to pet owners.

21.915. 1. There is established a permanent joint committee of the general assembly to be known as the "Joint Committee on Rural Economic Development" which shall be composed of five members of the senate, appointed by the president pro tempore of the senate, and five members of the house of representatives, appointed by the speaker of the house of representatives. A majority of the members of the committee shall constitute a quorum. The members shall annually select one of the members to be the chair and one of the members to be the vice chair. The speaker of the house of representatives and the president pro tempore of the senate shall appoint the respective majority members. The minority leader of the house of representatives and the minority leader of the senate shall appoint the respective minority members. The members shall receive no additional compensation, but shall be reimbursed for actual and necessary expenses incurred by them in the performance of their duties. No major party shall be represented on the committee by more than three members from the senate nor by more than three members from the house of representatives. The committee is authorized to meet and act year round and to employ the necessary personnel within the limits of appropriations. The staff of the committee on legislative research, house research, and senate research shall provide necessary clerical, research, fiscal, and legal services to the committee, as the committee may request.

2. It shall be the duty of the committee to:

(1) Examine any trending population declines throughout rural counties in Missouri utilizing data from the last previous decennial census of the United States, including identifying any anomalous rural areas that saw population increases;

33 (2) Identify economic opportunities for third class
34 counties, including identifying viable industries for rural
35 areas of the state and businesses that are relocating from
36 other states;

37 (3) Monitor the deployment and adoption of broadband
38 internet in rural areas of the state;

39 (4) Examine the issue of restricted access to quality
40 healthcare and insurance in rural areas of the state;

41 (5) Identify the need for and development of expanded
42 learning opportunities in rural areas, including workforce
43 development, skilled labor training, and online training;

44 (6) Examine infrastructure issues in rural areas in
45 the state, including opportunities to mitigate geographical
46 isolation and a review of transportation development plans
47 to embolden economic vitality in rural areas of the state;

48 (7) Identify key contributors and solutions to poverty
49 and unemployment trends in rural areas of the state;

50 (8) Develop policies to maximize existing state
51 programs, including existing economic development tax credit
52 programs and tourism programs; and

53 (9) Identify and examine any other issues that the
54 committee determines to be affecting rural areas of the
55 state.

56 3. The committee may compile a full report of its
57 activities for submission to the general assembly, which
58 shall include any recommendations which the committee may
59 have for legislative action as well as any recommendations
60 for administrative or procedural changes in the internal
61 management or organization of state government agencies and
62 departments. Copies of the report containing such
63 recommendations shall be sent to the appropriate directors
64 of state departments and agencies included in the report.

65 4. All state departments, commissions, and offices
66 shall cooperate with and assist the committee in the
67 performance of its duties and shall make available all
68 books, records, and information requested.

 60.301. Whenever the following words and terms are
2 used in this chapter they shall have the following meaning
3 unless the context clearly indicates that a different
4 meaning is intended:

5 (1) "Corners of the United States public land survey",
6 those points that determine the boundaries of the various
7 subdivisions represented on the official plat such as the
8 township corner, the section corner, the quarter-section
9 corner, grant corner **[and]**, meander corner, and center of
10 section;

11 (2) "Existent corner", a corner whose position can be
12 identified by verifying the evidence of the original
13 monument or its accessories, or by some physical evidence
14 described in the field notes, or located by an acceptable
15 supplemental survey record or some physical evidence
16 thereof, or by testimony. The physical evidence of a corner
17 may have been entirely obliterated but the corner will be
18 considered existent if its position can be recovered through
19 the testimony of one or more witnesses who have a dependable
20 knowledge of the original location. A legally reestablished
21 corner shall have the same status as an existent corner;

22 (3) "Lost corner", a corner whose position cannot be
23 determined, beyond reasonable doubt, either from traces of
24 the original marks or from acceptable evidence or testimony
25 that bears upon the original position;

26 (4) "Monument", the physical object which marks the
27 corner point determined by the surveying process. The
28 accessories, such as bearing trees, bearing objects,
29 reference monuments, mounds of stone and other similar

30 objects that aid in identifying the corner position, are
31 also considered a part of a corner monument;

32 (5) "Obliterated, decayed or destroyed corner", [an
33 existent corner] a position at whose point there are no
34 remaining traces of the original monument or its
35 accessories, but whose location has been perpetuated by
36 subsequent surveys, or the point may be recovered beyond
37 reasonable doubt by the acts and testimony of local
38 residents, competent surveyors, other qualified local
39 authorities or witnesses, or by some acceptable record
40 evidence. A position that depends upon the use of
41 collateral evidence can be accepted only if duly supported,
42 generally through proper relation to known corners, and
43 agreement with the field notes regarding distances to
44 natural objects, stream crossings, line trees, etc., or
45 unquestionable testimony;

46 (6) "Original government survey", that survey executed
47 under the authority of the United States government as
48 recorded on the official plats and field notes of the United
49 States public land survey maintained by the Missouri
50 department of agriculture;

51 (7) "Proportionate measurement", a measurement of a
52 line that gives equal relative weight to all parts of the
53 line. The excess or deficiency between two existent corners
54 is so distributed that the amount of excess or deficiency
55 given to each interval bears the same proportion to the
56 whole difference as the record length of the interval bears
57 to the whole record distance:

58 (a) "Single proportionate measurement", a measurement
59 of a line applied to a new measurement made between known
60 points on a line to determine one or more positions on that
61 line;

62 (b) "Double proportionate measurement", a measurement
63 applied to a new measurement made between four known
64 corners, two each on intersecting meridional and latitudinal
65 lines, for the purpose of relating the intersection to
66 both. [The procedure is described as follows: first,
67 measurements will be made between the nearest existent
68 corners north and south of the lost corner. A temporary
69 point will be determined to locate the latitude of the lost
70 corner on the straight line connecting the existent corners
71 and at the proper proportionate distance. Second,
72 measurements will be made between the nearest existent
73 corners east and west of the lost corner. A temporary point
74 will be determined to locate the longitude of the lost
75 corner on the straight line connecting the existent corners
76 and at the proportionate distance. Third, determine the
77 location of the lost corner at the intersection of an east-
78 west line through the point determining the latitude of the
79 lost corner with a north-south line through the point
80 determining the longitude of the lost corner.] When the
81 total length of the line between the nearest existing
82 corners was not measured in the original government survey,
83 the record distance from one existing corner to the lost
84 corner will be used instead of the proportionate distance.
85 This exception will apply to either or both of the east-west
86 or north-south lines;

87 (8) "Record distance", the distance or length as shown
88 on the original government survey. In determining record
89 distances, consideration shall be given as to whether the
90 distance was measured on a random or true line.

60.315. The following rules for the reestablishment of
2 lost corners shall be applied only when it is determined
3 that the corner is lost: (The rules utilize proportional
4 measurement which harmonizes surveying practice with legal

5 and equitable considerations. This plan of relocating a
6 lost corner is always employed unless it can be shown that
7 the corner so located is in substantial disagreement with
8 the general scheme of the original government survey as
9 monumented. In such cases the surveyor shall use procedures
10 that produce results consistent with the original survey of
11 that township.)

12 (1) Existent original corners shall not be disturbed.
13 Consequently, discrepancies between the new and record
14 measurements shall not in any manner affect the measurements
15 beyond the existent corners; but the differences shall be
16 distributed proportionately within the several intervals
17 along the line between the corners;

18 (2) Standard parallels shall be given precedence over
19 other township exteriors, and, ordinarily, the latter shall
20 be given precedence over subdivisional lines; section
21 corners shall be located or reestablished before the
22 position of lost quarter-section corners can be determined;

23 (3) Lost township corners common to four townships
24 shall be reestablished by double proportionate measurement
25 between the nearest existent corners on opposite sides of
26 the lost township corner;

27 (4) Lost township corners located on standard
28 parallels and common only to two townships shall be
29 reestablished by single proportionate measurement between
30 the nearest existent corners on opposite sides of the lost
31 township corner on the standard parallel;

32 (5) [Lost standard corners shall be reestablished on a
33 standard or correction line by single proportionate
34 measurement on the line connecting the nearest identified
35 standard or closing corners on opposite sides of the lost
36 corner or corners, as the case may be;

37 (6) All lost section and quarter-section corners on
38 the township boundary lines shall be reestablished by single
39 proportionate measurement between the nearest existent
40 corners on opposite sides of the lost corner according to
41 the conditions represented upon the original government plat;

42 (7) Lost corners on township exteriors, excluding
43 corners referenced in subdivision (3) of this section,
44 whether they are standard or closing corners, shall be
45 reestablished by single proportionate measurement on the
46 line connecting the next nearest existent standard or
47 closing corner on opposite sides of the lost corner;

48 (6) A lost interior corner of four sections shall be
49 reestablished by double proportionate measurement;

50 [(8) A lost closing corner shall be reestablished on
51 the true line that was closed upon, and at the proper
52 proportional interval between the nearest existent corners
53 on opposite sides of the lost corner;

54 (9) (7) All lost quarter-section corners on the
55 section boundaries within the township shall be
56 reestablished by single proportionate measurement between
57 the adjoining section corners, after the section corners
58 have been identified or reestablished; and

59 [(10)] (8) Where a line has been terminated with a
60 measurement in one direction only, a lost corner shall be
61 reestablished by record bearing and distance, counting from
62 the nearest regular corner, the latter having been duly
63 identified or reestablished.

60.345. The quarter-section corners of sections south
2 of the township line and east of the range line, and not
3 established by the original government survey will be
4 established according to the conditions represented upon the
5 official government plat using single proportionate
6 measurement between the [adjoining] section corners

7 belonging to the same section as the quarter-section corner
8 being established, the section corners having first been
9 identified or reestablished. The proportional position
10 shall be offset, if necessary, in a cardinal direction to
11 the true line defined by the nearest adjacent corners on
12 opposite sides of the quarter-section corner to be
13 established.

135.305. A Missouri wood energy producer shall be
2 eligible for a tax credit on taxes otherwise due under
3 chapter 143, except sections 143.191 to 143.261, as a
4 production incentive to produce processed wood products in a
5 qualified wood-producing facility using Missouri forest
6 product residue. The tax credit to the wood energy producer
7 shall be five dollars per ton of processed material. The
8 credit may be claimed for a period of five years and is to
9 be a tax credit against the tax otherwise due. No new tax
10 credits, provided for under sections 135.300 to 135.311,
11 shall be authorized after June 30, [2020] 2028. In no event
12 shall the aggregate amount of all tax credits allowed under
13 sections 135.300 to 135.311 exceed six million dollars in
14 any given fiscal year. There shall be no tax credits
15 authorized under sections 135.300 to 135.311 unless an
16 appropriation is made for such tax credits.

135.686. 1. This section shall be known and may be
2 cited as the "Meat Processing Facility Investment Tax Credit
3 Act".

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

5 (1) "Authority", the agricultural and small business
6 development authority established in chapter 348;

7 (2) "Meat processing facility", any commercial plant,
8 as defined under section 265.300, at which livestock are
9 slaughtered or at which meat or meat products are processed
10 for sale commercially and for human consumption;

11 (3) "Meat processing modernization or expansion",
12 constructing, improving, or acquiring buildings or
13 facilities, or acquiring equipment for meat processing
14 including the following, if used exclusively for meat
15 processing and if acquired and placed in service in this
16 state during tax years beginning on or after January 1,
17 2017, but ending on or before December 31, [2021] 2028:

18 (a) Building construction including livestock
19 handling, product intake, storage, and warehouse facilities;

20 (b) Building additions;

21 (c) Upgrades to utilities including water, electric,
22 heat, refrigeration, freezing, and waste facilities;

23 (d) Livestock intake and storage equipment;

24 (e) Processing and manufacturing equipment including
25 cutting equipment, mixers, grinders, sausage stuffers, meat
26 smokers, curing equipment, cooking equipment, pipes, motors,
27 pumps, and valves;

28 (f) Packaging and handling equipment including
29 sealing, bagging, boxing, labeling, conveying, and product
30 movement equipment;

31 (g) Warehouse equipment including storage and curing
32 racks;

33 (h) Waste treatment and waste management equipment
34 including tanks, blowers, separators, dryers, digesters, and
35 equipment that uses waste to produce energy, fuel, or
36 industrial products;

37 (i) Computer software and hardware used for managing
38 the claimant's meat processing operation including software
39 and hardware related to logistics, inventory management,
40 production plant controls, and temperature monitoring
41 controls; and

42 (j) Construction or expansion of retail facilities or
43 the purchase or upgrade of retail equipment for the

44 commercial sale of meat products if the retail facility is
45 located at the same location as the meat processing facility;

46 (4) "Tax credit", a credit against the tax otherwise
47 due under chapter 143, excluding withholding tax imposed
48 under sections 143.191 to 143.265, or otherwise due under
49 chapter 147;

50 (5) "Taxpayer", any individual or entity who:

51 (a) Is subject to the tax imposed under chapter 143,
52 excluding withholding tax imposed under sections 143.191 to
53 143.265, or the tax imposed under chapter 147;

54 (b) In the case of an individual, is a resident of
55 this state as verified by a 911 address or, in the absence
56 of a 911 system, a physical address; and

57 (c) Owns a meat processing facility located in this
58 state and employs a combined total of fewer than five
59 hundred individuals in all meat processing facilities owned
60 by the individual or entity in this country;

61 (6) "Used exclusively", used to the exclusion of all
62 other uses except for use not exceeding five percent of
63 total use.

64 3. For all tax years beginning on or after January 1,
65 2017, but ending on or before December 31, [2021] 2028, a
66 taxpayer shall be allowed a tax credit for meat processing
67 modernization or expansion related to the taxpayer's meat
68 processing facility. The tax credit amount shall be equal
69 to twenty-five percent of the amount the taxpayer paid in
70 the tax year for meat processing modernization or expansion.

71 4. The amount of the tax credit claimed shall not
72 exceed the amount of the taxpayer's state tax liability for
73 the tax year for which the credit is claimed. No tax credit
74 claimed under this section shall be refundable. The tax
75 credit shall be claimed in the tax year in which the meat
76 processing modernization or expansion expenses were paid,

77 but any amount of credit that the taxpayer is prohibited by
78 this section from claiming in a tax year may be carried
79 forward to any of the taxpayer's four subsequent tax years.
80 The total amount of tax credits that any taxpayer may claim
81 shall not exceed seventy-five thousand dollars per year. If
82 two or more persons own and operate the meat processing
83 facility, each person may claim a credit under this section
84 in proportion to [his or her] such person's ownership
85 interest; except that, the aggregate amount of the credits
86 claimed by all persons who own and operate the meat
87 processing facility shall not exceed seventy-five thousand
88 dollars per year. The amount of tax credits authorized in
89 this section [and section 135.679] in a calendar year shall
90 not exceed two million dollars. Tax credits shall be issued
91 on an as-received application basis until the calendar year
92 limit is reached. Any credits not issued in any calendar
93 year shall expire and shall not be issued in any subsequent
94 year.

95 5. To claim the tax credit allowed under this section,
96 the taxpayer shall submit to the authority an application
97 for the tax credit on a form provided by the authority and
98 any application fee imposed by the authority. The
99 application shall be filed with the authority at the end of
100 each calendar year in which a meat processing modernization
101 or expansion project was completed and for which a tax
102 credit is claimed under this section. The application shall
103 include any certified documentation, proof of meat
104 processing modernization or expansion, and any other
105 information required by the authority. All required
106 information obtained by the authority shall be confidential
107 and not disclosed except by court order, subpoena, or as
108 otherwise provided by law. If the taxpayer and the meat
109 processing modernization or expansion meet all criteria

110 required by this section and approval is granted by the
111 authority, the authority shall issue a tax credit
112 certificate in the appropriate amount. Tax credit
113 certificates issued under this section may be assigned,
114 transferred, sold, or otherwise conveyed, and the new owner
115 of the tax credit certificate shall have the same rights in
116 the tax credit as the original taxpayer. If a tax credit
117 certificate is assigned, transferred, sold, or otherwise
118 conveyed, a notarized endorsement shall be filed with the
119 authority specifying the name and address of the new owner
120 of the tax credit certificate and the value of the tax
121 credit.

122 6. Any information provided under this section shall
123 be confidential information, to be shared with no one except
124 state and federal animal health officials, except as
125 provided in subsection 5 of this section.

126 7. The authority shall promulgate rules establishing a
127 process for verifying that a facility's modernization or
128 expansion for which tax credits were allowed under this
129 section has in fact expanded the facility's production
130 within three years of the issuance of the tax credit and if
131 not, the authority shall promulgate through rulemaking a
132 process by which the taxpayer shall repay the authority an
133 amount equal to that of the tax credit allowed.

134 8. The authority shall, at least annually, submit a
135 report to the Missouri general assembly reviewing the costs
136 and benefits of the program established under this section.

137 9. The authority may promulgate rules to implement the
138 provisions of this section. Any rule or portion of a rule,
139 as that term is defined in section 536.010, that is created
140 under the authority delegated in this section shall become
141 effective only if it complies with and is subject to all of
142 the provisions of chapter 536 and, if applicable, section

143 536.028. This section and chapter 536 are nonseverable and
144 if any of the powers vested with the general assembly
145 pursuant to chapter 536 to review, to delay the effective
146 date, or to disapprove and annul a rule are subsequently
147 held unconstitutional, then the grant of rulemaking
148 authority and any rule proposed or adopted after August 28,
149 2016, shall be invalid and void.

150 10. This section shall not be subject to the Missouri
151 sunset act, sections 23.250 to 23.298.

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) "Distributor", a person, firm, or corporation
5 doing business in this state that:

6 (a) Produces, refines, blends, compounds, or
7 manufactures motor fuel;

8 (b) Imports motor fuel into the state; or

9 (c) Is engaged in distribution of motor fuel;

10 (3) "Higher ethanol blend", a fuel capable of being
11 dispensed directly into motor vehicle fuel tanks for
12 consumption that is comprised of at least fifteen percent
13 but not more than eighty-five percent ethanol;

14 (4) "Retail dealer", a person, firm, or corporation
15 doing business in this state that owns or operates a retail
16 service station in this state;

17 (5) "Retail service station", a location in this state
18 from which higher ethanol blend is sold to the general
19 public and is dispensed directly into motor vehicle fuel
20 tanks for consumption.

21 2. For all tax years beginning on or after January 1,
22 2023, a retail dealer that sells higher ethanol blend at
23 such retail dealer's retail service station or a distributor
24 that sells higher ethanol blend directly to the final user

25 located in this state shall be allowed a tax credit to be
26 taken against the retail dealer's or distributor's state
27 income tax liability. The amount of the credit shall equal
28 five cents per gallon of higher ethanol blend sold by the
29 retail dealer and dispensed through metered pumps at the
30 retail dealer's retail service station or by a distributor
31 directly to the final user located in this state during the
32 tax year in which the tax credit is claimed. Tax credits
33 authorized pursuant to this section shall not be
34 transferred, sold, or assigned. If the amount of the tax
35 credit exceeds the taxpayer's state tax liability, the
36 difference shall not be refundable but may be carried
37 forward to any of the five subsequent tax years. The total
38 amount of tax credits authorized pursuant to this section
39 for any given fiscal year shall not exceed five million
40 dollars.

41 3. In the event the total amount of tax credits
42 claimed under this section exceeds the amount of available
43 tax credits, the tax credits shall be apportioned among all
44 eligible retail dealers and distributors claiming a tax
45 credit by April fifteenth, or as directed by section
46 143.851, of the fiscal year in which the tax credit is
47 claimed.

48 4. The tax credit allowed by this section shall be
49 claimed by such taxpayer at the time such taxpayer files a
50 return and shall be applied against the income tax liability
51 imposed by chapter 143, excluding the withholding tax
52 imposed by sections 143.191 to 143.265, after reduction for
53 all other credits allowed thereon. The department may
54 require any documentation it deems necessary to implement
55 the provisions of this section.

56 5. The department shall promulgate rules to implement
57 the provisions of this section. Any rule or portion of a

58 rule, as that term is defined in section 536.010, that is
59 created under the authority delegated in this section shall
60 become effective only if it complies with and is subject to
61 all of the provisions of chapter 536 and, if applicable,
62 section 536.028. This section and chapter 536 are
63 nonseverable, and if any of the powers vested with the
64 general assembly pursuant to chapter 536 to review, to delay
65 the effective date, or to disapprove and annul a rule are
66 subsequently held unconstitutional, then the grant of
67 rulemaking authority and any rule proposed or adopted after
68 August 28, 2022, shall be invalid and void.

69 6. Under section 23.253 of the Missouri sunset act:
70 (1) The provisions of this section shall automatically
71 sunset on December 31, 2028, unless reauthorized by an act
72 of the general assembly; and
73 (2) If such program is reauthorized, the program
74 authorized under this section shall automatically sunset
75 twelve years after the effective date of the reauthorization
76 of this section; and
77 (3) This section shall terminate on September first of
78 the calendar year immediately following the calendar year in
79 which the program authorized under this section is sunset.

135.775. 1. As used in this section, the following
2 terms mean:
3 (1) "Biodiesel blend", a blend of diesel fuel and
4 biodiesel fuel of at least five percent and not more than
5 twenty percent for on-road and off-road diesel-fueled
6 vehicle use;
7 (2) "Biodiesel fuel", a renewable, biodegradable, mono
8 alkyl ester combustible liquid fuel that is derived from
9 agricultural and other plant oils or animal fats and that
10 meets the most recent version of the ASTM International
11 D6751 Standard Specification for Biodiesel Fuel Blend

12 Stock. A fuel shall be deemed to be biodiesel fuel if the
13 fuel consists of a pure B100 or B99 ratio. Biodiesel
14 produced from palm oil is not biodiesel fuel for the
15 purposes of this section unless the palm oil is contained
16 within waste oil and grease collected within the United
17 States;

18 (3) "B99", a blend of ninety-nine percent biodiesel
19 fuel that meets the most recent version of the ASTM
20 International D6751 Standard Specification for Biodiesel
21 Fuel Blend Stock with a minimum of one-tenth of one percent
22 and maximum of one percent diesel fuel that meets the most
23 recent version of the ASTM International D975 Standard
24 Specification for Diesel Fuel;

25 (4) "Department", the Missouri department of revenue;

26 (5) "Distributor", a person, firm, or corporation
27 doing business in this state that:

28 (a) Produces, refines, blends, compounds, or
29 manufactures motor fuel;

30 (b) Imports motor fuel into the state; or

31 (c) Is engaged in distribution of motor fuel;

32 (6) "Retail dealer", a person, firm, or corporation
33 doing business in this state that owns or operates a retail
34 service station in this state;

35 (7) "Retail service station", a location in this state
36 from which biodiesel blend is sold to the general public and
37 is dispensed directly into motor vehicle fuel tanks for
38 consumption at retail.

39 2. For all tax years beginning on or after January 1,
40 2023, a retail dealer that sells a biodiesel blend at a
41 retail service station or a distributor that sells a
42 biodiesel blend directly to the final user located in this
43 state shall be allowed a tax credit to be taken against the

44 retail dealer or distributor's state income tax liability.

45 The amount of the credit shall be equal to:

46 (1) Two cents per gallon of biodiesel blend of at
47 least five percent but not more than ten percent sold by the
48 retail dealer at a retail service station or by a
49 distributor directly to the final user located in this state
50 during the tax year in which the tax credit is claimed; and

51 (2) Five cents per gallon of biodiesel blend in excess
52 of ten percent but not more than twenty percent sold by the
53 retail dealer at a retail service station or by a
54 distributor directly to the final user located in this state
55 during the tax year in which the tax credit is claimed.

56 3. Tax credits authorized under this section shall not
57 be transferred, sold, or assigned. If the amount of the tax
58 credit exceeds the taxpayer's state tax liability, the
59 difference shall be refundable. The total amount of tax
60 credits authorized under this section for any given fiscal
61 year shall not exceed sixteen million dollars.

62 4. In the event the total amount of tax credits
63 claimed under this section exceeds the amount of available
64 tax credits, the tax credits shall be apportioned among all
65 eligible retail dealers and distributors claiming a tax
66 credit by April fifteenth, or as directed by section
67 143.851, of the fiscal year in which the tax credit is
68 claimed.

69 5. The tax credit allowed by this section shall be
70 claimed by such taxpayer at the time such taxpayer files a
71 return and shall be applied against the income tax liability
72 imposed by chapter 143, excluding the withholding tax
73 imposed by sections 143.191 to 143.265, after reduction for
74 all other credits allowed thereon. The department may
75 require any documentation it deems necessary to administer
76 the provisions of this section.

77 6. Notwithstanding any other provision of law to
78 contrary, if the tax credit cap in this section is not met,
79 the remaining amount of tax credits available to claim shall
80 be applied to the tax credit in section 135.778 if the tax
81 credit cap in section 135.778 has been met.

82 7. Notwithstanding the provisions of section 32.057 to
83 the contrary, the department may work with the division of
84 weights and measures within the department of agriculture to
85 validate that the biodiesel blend a retail dealer or
86 distributor claims for the tax credit authorized under this
87 section contains a sufficient percentage of biodiesel fuel.

88 8. The department shall promulgate rules to implement
89 and administer the provisions of this section. Any rule or
90 portion of a rule, as that term is defined in section
91 536.010, that is created pursuant to the authority delegated
92 in this section shall become effective only if it complies
93 with and is subject to all of the provisions of chapter 536
94 and, if applicable, section 536.028. This section and
95 chapter 536 are nonseverable, and if any of the powers
96 vested with the general assembly pursuant to chapter 536 to
97 review, to delay the effective date, or to disapprove and
98 annul a rule are subsequently held unconstitutional, then
99 the grant of rulemaking authority and any rule proposed or
100 adopted after August 28, 2022, shall be invalid and void.

101 9. Under section 23.253 of the Missouri sunset act:

102 (1) The provisions of the new program authorized under
103 this section shall automatically sunset on December 31,
104 2028, unless reauthorized by an act of the general assembly;

105 (2) If such program is reauthorized, the program
106 authorized under this section shall automatically sunset
107 twelve years after the effective date of the reauthorization
108 of this section; and

109 (3) This section shall terminate on September first of
110 the calendar year immediately following the calendar year in
111 which the program authorized under this section is sunset.
112 The termination of the program as described in this
113 subsection shall not be construed to preclude any qualified
114 taxpayer who claims any benefit under any program that is
115 sunset under this subsection from claiming such benefit for
116 all allowable activities related to such claim that were
117 completed before the program was sunset or to eliminate any
118 responsibility of the department to verify the continued
119 eligibility of qualified individuals receiving tax credits
120 and to enforce other requirements of law that applied before
121 the program was sunset.

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

3 (1) "Biodiesel fuel", a renewable, biodegradable, mono
4 alkyl ester combustible liquid fuel that is derived from
5 agricultural and other plant oils or animal fats and that
6 meets the most recent version of the ASTM International
7 D6751 Standard Specification for Biodiesel Fuel Blend
8 Stock. A fuel shall be deemed to be biodiesel fuel if the
9 fuel consists of a pure B100 or B99 ratio. Biodiesel
10 produced from palm oil is not biodiesel fuel for the
11 purposes of this section unless the palm oil is contained
12 within waste oil and grease collected within the United
13 States;

14 (2) "B99", a blend of ninety-nine percent biodiesel
15 fuel that meets the most recent version of the ASTM
16 International D6751 Standard Specification for Biodiesel
17 Fuel Blend Stock with a minimum of one-tenth of one percent
18 and maximum of one percent diesel fuel that meets the most
19 recent version of the ASTM International D975 Standard
20 Specification for Diesel Fuel;

21 (3) "Department", the Missouri department of revenue;
22 (4) "Missouri biodiesel producer", a person, firm, or
23 corporation doing business in this state that produces
24 biodiesel fuel in this state, is registered with the United
25 States Environmental Protection Agency according to the
26 requirements of 40 CFR Part 79, and has begun construction
27 on such facility or has been selling biodiesel fuel produced
28 at such facility on or before August 28, 2022.

29 2. For all tax years beginning on or after January 1,
30 2023, a Missouri biodiesel producer shall be allowed a tax
31 credit to be taken against the producer's state income tax
32 liability. The amount of the tax credit shall be two cents
33 per gallon of biodiesel fuel produced by the Missouri
34 biodiesel producer.

35 3. Tax credits authorized under this section shall not
36 be transferred, sold, or assigned. If the amount of the tax
37 credit exceeds the taxpayer's state tax liability, the
38 difference shall be refundable. The total amount of tax
39 credits authorized under this section for any given fiscal
40 year shall not exceed four million dollars.

41 4. In the event the total amount of tax credits
42 claimed under this section exceeds the amount of available
43 tax credits, the tax credits shall be apportioned among all
44 eligible Missouri biodiesel producers claiming the credit by
45 April fifteenth, or as directed by section 143.851, of the
46 fiscal year in which the tax credit is claimed.

47 5. The tax credit authorized under this section shall
48 be claimed by such taxpayer at the time such taxpayer files
49 a return and shall be applied against the income tax
50 liability imposed by chapter 143 after reduction for all
51 other credits allowed thereon. The department may require
52 any documentation it deems necessary to administer the
53 provisions of this section.

54 6. Notwithstanding any other provision of law to
55 contrary, if the tax credit cap in this section is not met,
56 the remaining amount of tax credits available to claim shall
57 be applied to the tax credit in section 135.775 if the tax
58 credit cap in section 135.775 has been met.

59 7. The department shall promulgate rules to implement
60 and administer the provisions of this section. Any rule or
61 portion of a rule, as that term is defined in section
62 536.010, that is created pursuant to the authority delegated
63 in this section shall become effective only if it complies
64 with and is subject to all of the provisions of chapter 536
65 and, if applicable, section 536.028. This section and
66 chapter 536 are nonseverable, and if any of the powers
67 vested with the general assembly pursuant to chapter 536 to
68 review, to delay the effective date, or to disapprove and
69 annul a rule are subsequently held unconstitutional, then
70 the grant of rulemaking authority and any rule proposed or
71 adopted after August 28, 2022, shall be invalid and void.

72 8. Under section 23.253 of the Missouri sunset act:

73 (1) The provisions of the new program authorized under
74 this section shall automatically sunset on December 31,
75 2028, unless reauthorized by an act of the general assembly;

76 (2) If such program is reauthorized, the program
77 authorized under this section shall automatically sunset
78 twelve years after the effective date of the reauthorization
79 of this section; and

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

83 The termination of the program as described in this
84 subsection shall not be construed to preclude any qualified
85 taxpayer who claims any benefit under any program that is
86 sunset under this subsection from claiming such benefit for

87 all allowable activities related to such claim that were
88 completed before the program was sunset, or to eliminate any
89 responsibility of the department to verify the continued
90 eligibility of qualified individuals receiving tax credits
91 and to enforce other requirements of law that applied before
92 the program was sunset.

135.1610. 1. As used in this section, the following
2 terms mean:

3 (1) "Eligible expenses", expenses incurred in the
4 construction or development of establishing or improving an
5 urban farm in an urban area. The term "eligible expenses"
6 shall not include any expense for labor or any expense
7 incurred to grow medical marijuana or industrial hemp;

8 (2) "Tax credit", a credit against the tax otherwise
9 due under chapter 143, excluding withholding tax imposed
10 under sections 143.191 to 143.265;

11 (3) "Taxpayer", any individual, partnership, or
12 corporation as described under section 143.441 or 143.471
13 that is subject to the tax imposed under chapter 143,
14 excluding withholding tax imposed under sections 143.191 to
15 143.265, or any charitable organization that is exempt from
16 federal income tax and whose Missouri unrelated business
17 taxable income, if any, would be subject to the state income
18 tax imposed under chapter 143;

19 (4) "Urban area", an urbanized area as defined by the
20 United States Census Bureau;

21 (5) "Urban farm", an agricultural plot or facility in
22 an urban area that produces agricultural food products used
23 solely for distribution to the public by sale or donation.
24 "Urban farm" shall include community-run gardens. "Urban
25 farm" shall not include personal farms or residential lots
26 for personal use.

27 2. For all tax years beginning on or after January 1,
28 2023, a taxpayer shall be allowed to claim a tax credit
29 against the taxpayer's state tax liability in an amount
30 equal to fifty percent of the taxpayer's eligible expenses
31 for establishing or improving an urban farm that focuses on
32 food production.

33 3. The amount of the tax credit claimed shall not
34 exceed the amount of the taxpayer's state tax liability in
35 the tax year for which the credit is claimed, and the
36 taxpayer shall not be allowed to claim a tax credit under
37 this section in excess of five thousand dollars for each
38 urban farm. The total amount of tax credits that may be
39 authorized for all taxpayers for eligible expenses incurred
40 on any given urban farm shall not exceed twenty-five
41 thousand dollars. Any tax credit that cannot be claimed in
42 the tax year the contribution was made may be carried over
43 to the next three succeeding tax years until the full credit
44 is claimed.

45 4. The total amount of tax credits that may be
46 authorized under this section shall not exceed two hundred
47 thousand dollars in any calendar year.

48 5. Tax credits issued under the provisions of this
49 section shall not be transferred, sold, or assigned.

50 6. The Missouri agriculture and small business
51 authority shall recapture the amount of tax credits issued
52 to any taxpayer who, after receiving such tax credit, uses
53 the urban farm for the personal benefit of the taxpayer
54 instead of for producing agricultural food products used
55 solely for distribution to the public by sale or donation.

56 7. The Missouri agriculture and small business
57 development authority may promulgate rules to implement the
58 provisions of this section. Any rule or portion of a rule,
59 as that term is defined in section 536.010, that is created

60 under the authority delegated in this section shall become
61 effective only if it complies with and is subject to all of
62 the provisions of chapter 536 and, if applicable, section
63 536.028. This section and chapter 536 are nonseverable, and
64 if any of the powers vested with the general assembly
65 pursuant to chapter 536 to review, to delay the effective
66 date, or to disapprove and annul a rule are subsequently
67 held unconstitutional, then the grant of rulemaking
68 authority and any rule proposed or adopted after August 28,
69 2022, shall be invalid and void.

70 8. Under section 23.253 of the Missouri sunset act:

71 (1) The program authorized under this section shall
72 automatically sunset on December thirty-first, six years
73 after the effective date of this section unless reauthorized
74 by an act of the general assembly;

75 (2) If such program is reauthorized, the program
76 authorized under this section shall automatically sunset on
77 December thirty-first, twelve years after the effective date
78 of the reauthorization of this section;

79 (3) This section shall terminate on September first of
80 the calendar year immediately following the calendar year in
81 which the program authorized under this section is sunset;
82 and

83 (4) Nothing in this subsection shall prevent a
84 taxpayer from claiming a tax credit properly issued before
85 the program was sunset in a tax year after the program is
86 sunset.

144.030. 1. There is hereby specifically exempted
2 from the provisions of sections 144.010 to 144.525 and from
3 the computation of the tax levied, assessed or payable
4 pursuant to sections 144.010 to 144.525 such retail sales as
5 may be made in commerce between this state and any other
6 state of the United States, or between this state and any

7 foreign country, and any retail sale which the state of
8 Missouri is prohibited from taxing pursuant to the
9 Constitution or laws of the United States of America, and
10 such retail sales of tangible personal property which the
11 general assembly of the state of Missouri is prohibited from
12 taxing or further taxing by the constitution of this state.

13 2. There are also specifically exempted from the
14 provisions of the local sales tax law as defined in section
15 32.085, section 238.235, and sections 144.010 to 144.525 and
16 144.600 to 144.761 and from the computation of the tax
17 levied, assessed or payable pursuant to the local sales tax
18 law as defined in section 32.085, section 238.235, and
19 sections 144.010 to 144.525 and 144.600 to 144.745:

20 (1) Motor fuel or special fuel subject to an excise
21 tax of this state, unless all or part of such excise tax is
22 refunded pursuant to section 142.824; or upon the sale at
23 retail of fuel to be consumed in manufacturing or creating
24 gas, power, steam, electrical current or in furnishing water
25 to be sold ultimately at retail; or feed for livestock or
26 poultry; or grain to be converted into foodstuffs which are
27 to be sold ultimately in processed form at retail; or seed,
28 limestone or fertilizer which is to be used for seeding,
29 liming or fertilizing crops which when harvested will be
30 sold at retail or will be fed to livestock or poultry to be
31 sold ultimately in processed form at retail; economic
32 poisons registered pursuant to the provisions of the
33 Missouri pesticide registration law, sections 281.220 to
34 281.310, which are to be used in connection with the growth
35 or production of crops, fruit trees or orchards applied
36 before, during, or after planting, the crop of which when
37 harvested will be sold at retail or will be converted into
38 foodstuffs which are to be sold ultimately in processed form
39 at retail;

40 (2) Materials, manufactured goods, machinery and parts
41 which when used in manufacturing, processing, compounding,
42 mining, producing or fabricating become a component part or
43 ingredient of the new personal property resulting from such
44 manufacturing, processing, compounding, mining, producing or
45 fabricating and which new personal property is intended to
46 be sold ultimately for final use or consumption; and
47 materials, including without limitation, gases and
48 manufactured goods, including without limitation slagging
49 materials and firebrick, which are ultimately consumed in
50 the manufacturing process by blending, reacting or
51 interacting with or by becoming, in whole or in part,
52 component parts or ingredients of steel products intended to
53 be sold ultimately for final use or consumption;

54 (3) Materials, replacement parts and equipment
55 purchased for use directly upon, and for the repair and
56 maintenance or manufacture of, motor vehicles, watercraft,
57 railroad rolling stock or aircraft engaged as common
58 carriers of persons or property;

59 (4) Replacement machinery, equipment, and parts and
60 the materials and supplies solely required for the
61 installation or construction of such replacement machinery,
62 equipment, and parts, used directly in manufacturing,
63 mining, fabricating or producing a product which is intended
64 to be sold ultimately for final use or consumption; and
65 machinery and equipment, and the materials and supplies
66 required solely for the operation, installation or
67 construction of such machinery and equipment, purchased and
68 used to establish new, or to replace or expand existing,
69 material recovery processing plants in this state. For the
70 purposes of this subdivision, a "material recovery
71 processing plant" means a facility that has as its primary
72 purpose the recovery of materials into a usable product or a

73 different form which is used in producing a new product and
74 shall include a facility or equipment which are used
75 exclusively for the collection of recovered materials for
76 delivery to a material recovery processing plant but shall
77 not include motor vehicles used on highways. For purposes
78 of this section, the terms motor vehicle and highway shall
79 have the same meaning pursuant to section 301.010. For the
80 purposes of this subdivision, subdivision (5) of this
81 subsection, and section 144.054, as well as the definition
82 in subdivision (9) of subsection 1 of section 144.010, the
83 term "product" includes telecommunications services and the
84 term "manufacturing" shall include the production, or
85 production and transmission, of telecommunications
86 services. The preceding sentence does not make a
87 substantive change in the law and is intended to clarify
88 that the term "manufacturing" has included and continues to
89 include the production and transmission of
90 "telecommunications services", as enacted in this
91 subdivision and subdivision (5) of this subsection, as well
92 as the definition in subdivision (9) of subsection 1 of
93 section 144.010. The preceding two sentences reaffirm
94 legislative intent consistent with the interpretation of
95 this subdivision and subdivision (5) of this subsection in
96 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d
97 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v.*
98 *Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and
99 accordingly abrogates the Missouri supreme court's
100 interpretation of those exemptions in *IBM Corporation v.*
101 *Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the
102 extent inconsistent with this section and *Southwestern Bell*
103 *Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc
104 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*,
105 182 S.W.3d 226 (Mo. banc 2005). The construction and

106 application of this subdivision as expressed by the Missouri
107 supreme court in *DST Systems, Inc. v. Director of Revenue*,
108 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v.*
109 *Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and
110 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182
111 S.W.3d 226 (Mo. banc 2005), is hereby affirmed. Material
112 recovery is not the reuse of materials within a
113 manufacturing process or the use of a product previously
114 recovered. The material recovery processing plant shall
115 qualify under the provisions of this section regardless of
116 ownership of the material being recovered;

117 (5) Machinery and equipment, and parts and the
118 materials and supplies solely required for the installation
119 or construction of such machinery and equipment, purchased
120 and used to establish new or to expand existing
121 manufacturing, mining or fabricating plants in the state if
122 such machinery and equipment is used directly in
123 manufacturing, mining or fabricating a product which is
124 intended to be sold ultimately for final use or
125 consumption. The construction and application of this
126 subdivision as expressed by the Missouri supreme court in
127 *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo.
128 banc 2001); *Southwestern Bell Tel. Co. v. Director of*
129 *Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern*
130 *Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo.
131 banc 2005), is hereby affirmed;

132 (6) Tangible personal property which is used
133 exclusively in the manufacturing, processing, modification
134 or assembling of products sold to the United States
135 government or to any agency of the United States government;

136 (7) Animals or poultry used for breeding or feeding
137 purposes, or captive wildlife;

138 (8) Newsprint, ink, computers, photosensitive paper
139 and film, toner, printing plates and other machinery,
140 equipment, replacement parts and supplies used in producing
141 newspapers published for dissemination of news to the
142 general public;

143 (9) The rentals of films, records or any type of sound
144 or picture transcriptions for public commercial display;

145 (10) Pumping machinery and equipment used to propel
146 products delivered by pipelines engaged as common carriers;

147 (11) Railroad rolling stock for use in transporting
148 persons or property in interstate commerce and motor
149 vehicles licensed for a gross weight of twenty-four thousand
150 pounds or more or trailers used by common carriers, as
151 defined in section 390.020, in the transportation of persons
152 or property;

153 (12) Electrical energy used in the actual primary
154 manufacture, processing, compounding, mining or producing of
155 a product, or electrical energy used in the actual secondary
156 processing or fabricating of the product, or a material
157 recovery processing plant as defined in subdivision (4) of
158 this subsection, in facilities owned or leased by the
159 taxpayer, if the total cost of electrical energy so used
160 exceeds ten percent of the total cost of production, either
161 primary or secondary, exclusive of the cost of electrical
162 energy so used or if the raw materials used in such
163 processing contain at least twenty-five percent recovered
164 materials as defined in section 260.200. There shall be a
165 rebuttable presumption that the raw materials used in the
166 primary manufacture of automobiles contain at least twenty-
167 five percent recovered materials. For purposes of this
168 subdivision, "processing" means any mode of treatment, act
169 or series of acts performed upon materials to transform and
170 reduce them to a different state or thing, including

171 treatment necessary to maintain or preserve such processing
172 by the producer at the production facility;

173 (13) Anodes which are used or consumed in
174 manufacturing, processing, compounding, mining, producing or
175 fabricating and which have a useful life of less than one
176 year;

177 (14) Machinery, equipment, appliances and devices
178 purchased or leased and used solely for the purpose of
179 preventing, abating or monitoring air pollution, and
180 materials and supplies solely required for the installation,
181 construction or reconstruction of such machinery, equipment,
182 appliances and devices;

183 (15) Machinery, equipment, appliances and devices
184 purchased or leased and used solely for the purpose of
185 preventing, abating or monitoring water pollution, and
186 materials and supplies solely required for the installation,
187 construction or reconstruction of such machinery, equipment,
188 appliances and devices;

189 (16) Tangible personal property purchased by a rural
190 water district;

191 (17) All amounts paid or charged for admission or
192 participation or other fees paid by or other charges to
193 individuals in or for any place of amusement, entertainment
194 or recreation, games or athletic events, including museums,
195 fairs, zoos and planetariums, owned or operated by a
196 municipality or other political subdivision where all the
197 proceeds derived therefrom benefit the municipality or other
198 political subdivision and do not inure to any private
199 person, firm, or corporation, provided, however, that a
200 municipality or other political subdivision may enter into
201 revenue-sharing agreements with private persons, firms, or
202 corporations providing goods or services, including
203 management services, in or for the place of amusement,

204 entertainment or recreation, games or athletic events, and
205 provided further that nothing in this subdivision shall
206 exempt from tax any amounts retained by any private person,
207 firm, or corporation under such revenue-sharing agreement;
208 (18) All sales of insulin, and all sales, rentals,
209 repairs, and parts of durable medical equipment, prosthetic
210 devices, and orthopedic devices as defined on January 1,
211 1980, by the federal Medicare program pursuant to Title
212 XVIII of the Social Security Act of 1965, including the
213 items specified in Section 1862(a)(12) of that act, and also
214 specifically including hearing aids and hearing aid supplies
215 and all sales of drugs which may be legally dispensed by a
216 licensed pharmacist only upon a lawful prescription of a
217 practitioner licensed to administer those items, including
218 samples and materials used to manufacture samples which may
219 be dispensed by a practitioner authorized to dispense such
220 samples and all sales or rental of medical oxygen, home
221 respiratory equipment and accessories including parts, and
222 hospital beds and accessories and ambulatory aids including
223 parts, and all sales or rental of manual and powered
224 wheelchairs including parts, and stairway lifts, Braille
225 writers, electronic Braille equipment and, if purchased or
226 rented by or on behalf of a person with one or more physical
227 or mental disabilities to enable them to function more
228 independently, all sales or rental of scooters including
229 parts, and reading machines, electronic print enlargers and
230 magnifiers, electronic alternative and augmentative
231 communication devices, and items used solely to modify motor
232 vehicles to permit the use of such motor vehicles by
233 individuals with disabilities or sales of over-the-counter
234 or nonprescription drugs to individuals with disabilities,
235 and drugs required by the Food and Drug Administration to
236 meet the over-the-counter drug product labeling requirements

237 in 21 CFR 201.66, or its successor, as prescribed by a
238 health care practitioner licensed to prescribe;

239 (19) All sales made by or to religious and charitable
240 organizations and institutions in their religious,
241 charitable or educational functions and activities and all
242 sales made by or to all elementary and secondary schools
243 operated at public expense in their educational functions
244 and activities;

245 (20) All sales of aircraft to common carriers for
246 storage or for use in interstate commerce and all sales made
247 by or to not-for-profit civic, social, service or fraternal
248 organizations, including fraternal organizations which have
249 been declared tax-exempt organizations pursuant to Section
250 501(c)(8) or (10) of the 1986 Internal Revenue Code, as
251 amended, in their civic or charitable functions and
252 activities and all sales made to eleemosynary and penal
253 institutions and industries of the state, and all sales made
254 to any private not-for-profit institution of higher
255 education not otherwise excluded pursuant to subdivision
256 (19) of this subsection or any institution of higher
257 education supported by public funds, and all sales made to a
258 state relief agency in the exercise of relief functions and
259 activities;

260 (21) All ticket sales made by benevolent, scientific
261 and educational associations which are formed to foster,
262 encourage, and promote progress and improvement in the
263 science of agriculture and in the raising and breeding of
264 animals, and by nonprofit summer theater organizations if
265 such organizations are exempt from federal tax pursuant to
266 the provisions of the Internal Revenue Code and all
267 admission charges and entry fees to the Missouri state fair
268 or any fair conducted by a county agricultural and

269 mechanical society organized and operated pursuant to
270 sections 262.290 to 262.530;

271 (22) All sales made to any private not-for-profit
272 elementary or secondary school, all sales of feed additives,
273 medications or vaccines administered to livestock or poultry
274 in the production of food or fiber, all sales of pesticides
275 used in the production of crops, livestock or poultry for
276 food or fiber, all sales of bedding used in the production
277 of livestock or poultry for food or fiber, all sales of
278 propane or natural gas, electricity or diesel fuel used
279 exclusively for drying agricultural crops, natural gas used
280 in the primary manufacture or processing of fuel ethanol as
281 defined in section 142.028, natural gas, propane, and
282 electricity used by an eligible new generation cooperative
283 or an eligible new generation processing entity as defined
284 in section 348.432, and all sales of farm machinery and
285 equipment, other than airplanes, motor vehicles and
286 trailers, and any freight charges on any exempt item. As
287 used in this subdivision, the term "feed additives" means
288 tangible personal property which, when mixed with feed for
289 livestock or poultry, is to be used in the feeding of
290 livestock or poultry. As used in this subdivision, the term
291 "pesticides" includes adjuvants such as crop oils,
292 surfactants, wetting agents and other assorted pesticide
293 carriers used to improve or enhance the effect of a
294 pesticide and the foam used to mark the application of
295 pesticides and herbicides for the production of crops,
296 livestock or poultry. As used in this subdivision, the term
297 "farm machinery and equipment" **[means]** shall mean:

298 (a) New or used farm tractors and such other new or
299 used farm machinery and equipment, including utility
300 vehicles used for any agricultural use, and repair or
301 replacement parts thereon and any accessories for and

302 upgrades to such farm machinery and equipment[,] and rotary
303 mowers used [exclusively] for any agricultural purposes[,]
304 and];

305 (b) Supplies and lubricants used exclusively, solely,
306 and directly for producing crops, raising and feeding
307 livestock, fish, poultry, pheasants, chukar, quail, or for
308 producing milk for ultimate sale at retail, including field
309 drain tile[,];

310 (c) One-half of each purchaser's purchase of diesel
311 fuel therefor which is:

312 [(a)] a. Used exclusively for agricultural purposes;

313 [(b)] b. Used on land owned or leased for the purpose
314 of producing farm products; and

315 [(c)] c. Used directly in producing farm products to
316 be sold ultimately in processed form or otherwise at retail
317 or in producing farm products to be fed to livestock or
318 poultry to be sold ultimately in processed form at retail;

319 For the purposes of this subdivision, "utility vehicle"
320 shall mean any motorized vehicle manufactured and used
321 exclusively for off-highway use which is more than fifty
322 inches but no more than eighty inches in width, measured
323 from outside of tire rim to outside of tire rim, with an
324 unladen dry weight of three thousand five hundred pounds or
325 less, traveling on four or six wheels.

326 (23) Except as otherwise provided in section 144.032,
327 all sales of metered water service, electricity, electrical
328 current, natural, artificial or propane gas, wood, coal or
329 home heating oil for domestic use and in any city not within
330 a county, all sales of metered or unmetered water service
331 for domestic use:

332 (a) "Domestic use" means that portion of metered water
333 service, electricity, electrical current, natural,
334 artificial or propane gas, wood, coal or home heating oil,

335 and in any city not within a county, metered or unmetered
336 water service, which an individual occupant of a residential
337 premises uses for nonbusiness, noncommercial or
338 nonindustrial purposes. Utility service through a single or
339 master meter for residential apartments or condominiums,
340 including service for common areas and facilities and vacant
341 units, shall be deemed to be for domestic use. Each seller
342 shall establish and maintain a system whereby individual
343 purchases are determined as exempt or nonexempt;

344 (b) Regulated utility sellers shall determine whether
345 individual purchases are exempt or nonexempt based upon the
346 seller's utility service rate classifications as contained
347 in tariffs on file with and approved by the Missouri public
348 service commission. Sales and purchases made pursuant to
349 the rate classification "residential" and sales to and
350 purchases made by or on behalf of the occupants of
351 residential apartments or condominiums through a single or
352 master meter, including service for common areas and
353 facilities and vacant units, shall be considered as sales
354 made for domestic use and such sales shall be exempt from
355 sales tax. Sellers shall charge sales tax upon the entire
356 amount of purchases classified as nondomestic use. The
357 seller's utility service rate classification and the
358 provision of service thereunder shall be conclusive as to
359 whether or not the utility must charge sales tax;

360 (c) Each person making domestic use purchases of
361 services or property and who uses any portion of the
362 services or property so purchased for a nondomestic use
363 shall, by the fifteenth day of the fourth month following
364 the year of purchase, and without assessment, notice or
365 demand, file a return and pay sales tax on that portion of
366 nondomestic purchases. Each person making nondomestic
367 purchases of services or property and who uses any portion

368 of the services or property so purchased for domestic use,
369 and each person making domestic purchases on behalf of
370 occupants of residential apartments or condominiums through
371 a single or master meter, including service for common areas
372 and facilities and vacant units, under a nonresidential
373 utility service rate classification may, between the first
374 day of the first month and the fifteenth day of the fourth
375 month following the year of purchase, apply for credit or
376 refund to the director of revenue and the director shall
377 give credit or make refund for taxes paid on the domestic
378 use portion of the purchase. The person making such
379 purchases on behalf of occupants of residential apartments
380 or condominiums shall have standing to apply to the director
381 of revenue for such credit or refund;

382 (24) All sales of handicraft items made by the seller
383 or the seller's spouse if the seller or the seller's spouse
384 is at least sixty-five years of age, and if the total gross
385 proceeds from such sales do not constitute a majority of the
386 annual gross income of the seller;

387 (25) Excise taxes, collected on sales at retail,
388 imposed by Sections 4041, 4071, 4081, 4091, 4161, 4181,
389 4251, 4261 and 4271 of Title 26, United States Code. The
390 director of revenue shall promulgate rules pursuant to
391 chapter 536 to eliminate all state and local sales taxes on
392 such excise taxes;

393 (26) Sales of fuel consumed or used in the operation
394 of ships, barges, or waterborne vessels which are used
395 primarily in or for the transportation of property or cargo,
396 or the conveyance of persons for hire, on navigable rivers
397 bordering on or located in part in this state, if such fuel
398 is delivered by the seller to the purchaser's barge, ship,
399 or waterborne vessel while it is afloat upon such river;

400 (27) All sales made to an interstate compact agency
401 created pursuant to sections 70.370 to 70.441 or sections
402 238.010 to 238.100 in the exercise of the functions and
403 activities of such agency as provided pursuant to the
404 compact;

405 (28) Computers, computer software and computer
406 security systems purchased for use by architectural or
407 engineering firms headquartered in this state. For the
408 purposes of this subdivision, "headquartered in this state"
409 means the office for the administrative management of at
410 least four integrated facilities operated by the taxpayer is
411 located in the state of Missouri;

412 (29) All livestock sales when either the seller is
413 engaged in the growing, producing or feeding of such
414 livestock, or the seller is engaged in the business of
415 buying and selling, bartering or leasing of such livestock;

416 (30) All sales of barges which are to be used
417 primarily in the transportation of property or cargo on
418 interstate waterways;

419 (31) Electrical energy or gas, whether natural,
420 artificial or propane, water, or other utilities which are
421 ultimately consumed in connection with the manufacturing of
422 cellular glass products or in any material recovery
423 processing plant as defined in subdivision (4) of this
424 subsection;

425 (32) Notwithstanding other provisions of law to the
426 contrary, all sales of pesticides or herbicides used in the
427 production of crops, aquaculture, livestock or poultry;

428 (33) Tangible personal property and utilities
429 purchased for use or consumption directly or exclusively in
430 the research and development of agricultural/biotechnology
431 and plant genomics products and prescription pharmaceuticals
432 consumed by humans or animals;

433 (34) All sales of grain bins for storage of grain for
434 resale;

435 (35) All sales of feed which are developed for and
436 used in the feeding of pets owned by a commercial breeder
437 when such sales are made to a commercial breeder, as defined
438 in section 273.325, and licensed pursuant to sections
439 273.325 to 273.357;

440 (36) All purchases by a contractor on behalf of an
441 entity located in another state, provided that the entity is
442 authorized to issue a certificate of exemption for purchases
443 to a contractor under the provisions of that state's laws.
444 For purposes of this subdivision, the term "certificate of
445 exemption" shall mean any document evidencing that the
446 entity is exempt from sales and use taxes on purchases
447 pursuant to the laws of the state in which the entity is
448 located. Any contractor making purchases on behalf of such
449 entity shall maintain a copy of the entity's exemption
450 certificate as evidence of the exemption. If the exemption
451 certificate issued by the exempt entity to the contractor is
452 later determined by the director of revenue to be invalid
453 for any reason and the contractor has accepted the
454 certificate in good faith, neither the contractor or the
455 exempt entity shall be liable for the payment of any taxes,
456 interest and penalty due as the result of use of the invalid
457 exemption certificate. Materials shall be exempt from all
458 state and local sales and use taxes when purchased by a
459 contractor for the purpose of fabricating tangible personal
460 property which is used in fulfilling a contract for the
461 purpose of constructing, repairing or remodeling facilities
462 for the following:

463 (a) An exempt entity located in this state, if the
464 entity is one of those entities able to issue project

465 exemption certificates in accordance with the provisions of
466 section 144.062; or

467 (b) An exempt entity located outside the state if the
468 exempt entity is authorized to issue an exemption
469 certificate to contractors in accordance with the provisions
470 of that state's law and the applicable provisions of this
471 section;

472 (37) All sales or other transfers of tangible personal
473 property to a lessor who leases the property under a lease
474 of one year or longer executed or in effect at the time of
475 the sale or other transfer to an interstate compact agency
476 created pursuant to sections 70.370 to 70.441 or sections
477 238.010 to 238.100;

478 (38) Sales of tickets to any collegiate athletic
479 championship event that is held in a facility owned or
480 operated by a governmental authority or commission, a quasi-
481 governmental agency, a state university or college or by the
482 state or any political subdivision thereof, including a
483 municipality, and that is played on a neutral site and may
484 reasonably be played at a site located outside the state of
485 Missouri. For purposes of this subdivision, "neutral site"
486 means any site that is not located on the campus of a
487 conference member institution participating in the event;

488 (39) All purchases by a sports complex authority
489 created under section 64.920, and all sales of utilities by
490 such authority at the authority's cost that are consumed in
491 connection with the operation of a sports complex leased to
492 a professional sports team;

493 (40) All materials, replacement parts, and equipment
494 purchased for use directly upon, and for the modification,
495 replacement, repair, and maintenance of aircraft, aircraft
496 power plants, and aircraft accessories;

497 (41) Sales of sporting clays, wobble, skeet, and trap
498 targets to any shooting range or similar places of business
499 for use in the normal course of business and money received
500 by a shooting range or similar places of business from
501 patrons and held by a shooting range or similar place of
502 business for redistribution to patrons at the conclusion of
503 a shooting event;

504 (42) All sales of motor fuel, as defined in section
505 142.800, used in any watercraft, as defined in section
506 306.010;

507 (43) Any new or used aircraft sold or delivered in
508 this state to a person who is not a resident of this state
509 or a corporation that is not incorporated in this state, and
510 such aircraft is not to be based in this state and shall not
511 remain in this state more than ten business days subsequent
512 to the last to occur of:

513 (a) The transfer of title to the aircraft to a person
514 who is not a resident of this state or a corporation that is
515 not incorporated in this state; or

516 (b) The date of the return to service of the aircraft
517 in accordance with 14 CFR 91.407 for any maintenance,
518 preventive maintenance, rebuilding, alterations, repairs, or
519 installations that are completed contemporaneously with the
520 transfer of title to the aircraft to a person who is not a
521 resident of this state or a corporation that is not
522 incorporated in this state;

523 (44) Motor vehicles registered in excess of fifty-four
524 thousand pounds, and the trailers pulled by such motor
525 vehicles, that are actually used in the normal course of
526 business to haul property on the public highways of the
527 state, and that are capable of hauling loads commensurate
528 with the motor vehicle's registered weight; and the
529 materials, replacement parts, and equipment purchased for

530 use directly upon, and for the repair and maintenance or
531 manufacture of such vehicles. For purposes of this
532 subdivision, "motor vehicle" and "public highway" shall have
533 the meaning as ascribed in section 390.020;

534 (45) All internet access or the use of internet access
535 regardless of whether the tax is imposed on a provider of
536 internet access or a buyer of internet access. For purposes
537 of this subdivision, the following terms shall mean:

538 (a) "Direct costs", costs incurred by a governmental
539 authority solely because of an internet service provider's
540 use of the public right-of-way. The term shall not include
541 costs that the governmental authority would have incurred if
542 the internet service provider did not make such use of the
543 public right-of-way. Direct costs shall be determined in a
544 manner consistent with generally accepted accounting
545 principles;

546 (b) "Internet", computer and telecommunications
547 facilities, including equipment and operating software, that
548 comprises the interconnected worldwide network that employ
549 the transmission control protocol or internet protocol, or
550 any predecessor or successor protocols to that protocol, to
551 communicate information of all kinds by wire or radio;

552 (c) "Internet access", a service that enables users to
553 connect to the internet to access content, information, or
554 other services without regard to whether the service is
555 referred to as telecommunications, communications,
556 transmission, or similar services, and without regard to
557 whether a provider of the service is subject to regulation
558 by the Federal Communications Commission as a common carrier
559 under 47 U.S.C. Section 201, et seq. For purposes of this
560 subdivision, internet access also includes: the purchase,
561 use, or sale of communications services, including
562 telecommunications services as defined in section 144.010,

563 to the extent the communications services are purchased,
564 used, or sold to provide the service described in this
565 subdivision or to otherwise enable users to access content,
566 information, or other services offered over the internet;
567 services that are incidental to the provision of a service
568 described in this subdivision, when furnished to users as
569 part of such service, including a home page, electronic
570 mail, and instant messaging, including voice-capable and
571 video-capable electronic mail and instant messaging, video
572 clips, and personal electronic storage capacity; a home page
573 electronic mail and instant messaging, including voice-
574 capable and video-capable electronic mail and instant
575 messaging, video clips, and personal electronic storage
576 capacity that are provided independently or that are not
577 packed with internet access. As used in this subdivision,
578 internet access does not include voice, audio, and video
579 programming or other products and services, except services
580 described in this paragraph or this subdivision, that use
581 internet protocol or any successor protocol and for which
582 there is a charge, regardless of whether the charge is
583 separately stated or aggregated with the charge for services
584 described in this paragraph or this subdivision;

585 (d) "Tax", any charge imposed by the state or a
586 political subdivision of the state for the purpose of
587 generating revenues for governmental purposes and that is
588 not a fee imposed for a specific privilege, service, or
589 benefit conferred, except as described as otherwise under
590 this subdivision, or any obligation imposed on a seller to
591 collect and to remit to the state or a political subdivision
592 of the state any gross retail tax, sales tax, or use tax
593 imposed on a buyer by such a governmental entity. The term
594 tax shall not include any franchise fee or similar fee
595 imposed or authorized under section 67.1830 or 67.2689;

596 Section 622 or 653 of the Communications Act of 1934, 47
597 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other
598 fee related to obligations of telecommunications carriers
599 under the Communications Act of 1934, 47 U.S.C. Section 151,
600 et seq., except to the extent that:

601 a. The fee is not imposed for the purpose of
602 recovering direct costs incurred by the franchising or other
603 governmental authority from providing the specific
604 privilege, service, or benefit conferred to the payer of the
605 fee; or

606 b. The fee is imposed for the use of a public right-of-
607 way based on a percentage of the service revenue, and the
608 fee exceeds the incremental direct costs incurred by the
609 governmental authority associated with the provision of that
610 right-of-way to the provider of internet access service.

611 Nothing in this subdivision shall be interpreted as an
612 exemption from taxes due on goods or services that were
613 subject to tax on January 1, 2016.

614 3. Any ruling, agreement, or contract, whether written
615 or oral, express or implied, between a person and this
616 state's executive branch, or any other state agency or
617 department, stating, agreeing, or ruling that such person is
618 not required to collect sales and use tax in this state
619 despite the presence of a warehouse, distribution center, or
620 fulfillment center in this state that is owned or operated
621 by the person or an affiliated person shall be null and void
622 unless it is specifically approved by a majority vote of
623 each of the houses of the general assembly. For purposes of
624 this subsection, an "affiliated person" means any person
625 that is a member of the same controlled group of
626 corporations as defined in Section 1563(a) of the Internal
627 Revenue Code of 1986, as amended, as the vendor or any other
628 entity that, notwithstanding its form of organization, bears

629 the same ownership relationship to the vendor as a
630 corporation that is a member of the same controlled group of
631 corporations as defined in Section 1563(a) of the Internal
632 Revenue Code, as amended.

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

3 (1) "Processed recycled asphalt shingles", recycled
4 asphalt shingles that do not contain extraneous metals,
5 glass, rubber, nails, soil, brick, tars, paper, wood, and
6 plastics and that have been reduced in size to produce a
7 commercially reasonable usable product. "Processed recycled
8 asphalt shingles" shall also be considered clean fill, as
9 such term is defined in section 260.200;

10 (2) "Recycled asphalt shingles", manufacture waste
11 scrap shingles and post-consumer, tear-off scrap shingles
12 that are accumulated as products for commercial purposes
13 related to recycling or reuse as processed recycled asphalt
14 shingles.

15 2. Processed recycled asphalt shingles may be used for
16 fill, reclamation, and other beneficial purposes without a
17 permit under sections 260.200 to 260.345 if such processed
18 recycled asphalt shingles are inspected for toxic and
19 hazardous substances in accordance with requirements
20 established by the department of natural resources, provided
21 that processed recycled asphalt shingles shall not be used
22 for such purposes within one hundred feet of any lake,
23 river, sink hole, perennial stream, or ephemeral stream.

24 3. This section shall not be construed to authorize
25 the abandonment, accumulation, placement, or storage of
26 recycled asphalt shingles or processed recycled asphalt
27 shingles on any real property without the consent of the
28 real property owner.

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

(1) "Commodity merchandising council" or "council", the same definition as in section 275.300 and for soybeans shall be, as provided under the federal act, the qualified state soybean board known as the Missouri Soybean Merchandising Council;

(2) "Federal act", the Soybean Promotion, Research, and Consumer Information Act (7 U.S.C. Section 6301 et seq.), as amended;

(3) "Handler", the same definition as in section 275.300 and for soybeans includes, but is not limited to, a commodity credit corporation for situations in which soybeans are pledged as collateral for a loan issued under any Commodity Credit Corporation price support loan program and the soybeans are forfeited by the producer in lieu of loan repayment;

(4) "Net market price":

(a) Except as provided in paragraph (b) of this subdivision, the sales price or other value received by a producer for any soybeans after adjustments for any premium or discount based on grading or quality factors, as determined by the Secretary of Agriculture of the United States, the director, or both; or

(b) For soybeans pledged as collateral for a loan issued under any Commodity Credit Corporation price support loan program and, when the soybeans are forfeited by the producer in lieu of loan repayment, the principal amount of the loan;

(5) "Processor", the same definition as in section 275.300 and for soybeans includes, but is not limited to, a producer marketing processed soybeans or soybean products of such producer's own production.

34 2. As long as an assessment made under the federal act
35 is equal to one-half of one percent of the net market price
36 of soybeans grown within this state, the assessment imposed
37 and levied under section 275.350 shall be one-half of such
38 national assessment. The state assessment shall not be in
39 addition to the national assessment but shall correspond to
40 the state credit or portion of the total assessment paid to
41 the council.

42 3. If the assessment under the federal act is reduced
43 to less than one-half of one percent or ceases to be
44 effective, the state assessment imposed and levied under
45 this section shall, for as long as such assessment is
46 reduced or no such assessment is made, be equal to one-half
47 of one percent of the net market price of soybeans grown
48 within this state less any assessment paid to the United
49 Soybean Board under the federal act.

50 4. The total of such state assessment and federal
51 assessment shall be:

52 (1) Collected from a producer by the handler or
53 processor first acquiring such producer's soybeans and be
54 remitted to the council; or

55 (2) Remitted by a producer marketing processed
56 soybeans or soybean products of that producer-processor's
57 own soybeans to the council.

58 5. State fees collected under this section shall be
59 subject to the refund provision provided under section
60 275.360.

61 6. No provision of this section shall be construed as
62 a change to the amount of any fee collected under section
63 275.350 or a major change for purposes of section 275.330.

301.010. As used in this chapter and sections 304.010
2 to 304.040, 304.120 to 304.260, and sections 307.010 to
3 307.175, the following terms mean:

4 (1) "All-terrain vehicle", any motorized vehicle
5 manufactured and used exclusively for off-highway use, with
6 an unladen dry weight of one thousand five hundred pounds or
7 less, traveling on three, four or more nonhighway tires,
8 with either:

9 (a) A seat designed to be straddled by the operator,
10 and handlebars for steering control, but excluding an
11 electric bicycle; or

12 (b) A width of fifty inches or less, measured from
13 outside of tire rim to outside of tire rim, regardless of
14 seating or steering arrangement;

15 (2) "Autocycle", a three-wheeled motor vehicle which
16 the drivers and passengers ride in a partially or completely
17 enclosed nonstraddle seating area, that is designed to be
18 controlled with a steering wheel and pedals, and that has
19 met applicable Department of Transportation National Highway
20 Traffic Safety Administration requirements or federal
21 motorcycle safety standards;

22 (3) "Automobile transporter", any vehicle combination
23 capable of carrying cargo on the power unit and designed and
24 used for the transport of assembled motor vehicles,
25 including truck camper units;

26 (4) "Axle load", the total load transmitted to the
27 road by all wheels whose centers are included between two
28 parallel transverse vertical planes forty inches apart,
29 extending across the full width of the vehicle;

30 (5) "Backhaul", the return trip of a vehicle
31 transporting cargo or general freight, especially when
32 carrying goods back over all or part of the same route;

33 (6) "Boat transporter", any vehicle combination
34 capable of carrying cargo on the power unit and designed and
35 used specifically to transport assembled boats and boat

36 hulls. Boats may be partially disassembled to facilitate
37 transporting;

38 (7) "Body shop", a business that repairs physical
39 damage on motor vehicles that are not owned by the shop or
40 its officers or employees by mending, straightening,
41 replacing body parts, or painting;

42 (8) "Bus", a motor vehicle primarily for the
43 transportation of a driver and eight or more passengers but
44 not including shuttle buses;

45 (9) "Commercial motor vehicle", a motor vehicle
46 designed or regularly used for carrying freight and
47 merchandise, or more than eight passengers but not including
48 vanpools or shuttle buses;

49 (10) "Cotton trailer", a trailer designed and used
50 exclusively for transporting cotton at speeds less than
51 forty miles per hour from field to field or from field to
52 market and return;

53 (11) "Dealer", any person, firm, corporation,
54 association, agent or subagent engaged in the sale or
55 exchange of new, used or reconstructed motor vehicles or
56 trailers;

57 (12) "Director" or "director of revenue", the director
58 of the department of revenue;

59 (13) "Driveaway operation":

60 (a) The movement of a motor vehicle or trailer by any
61 person or motor carrier other than a dealer over any public
62 highway, under its own power singly, or in a fixed
63 combination of two or more vehicles, for the purpose of
64 delivery for sale or for delivery either before or after
65 sale;

66 (b) The movement of any vehicle or vehicles, not owned
67 by the transporter, constituting the commodity being
68 transported, by a person engaged in the business of

69 furnishing drivers and operators for the purpose of
70 transporting vehicles in transit from one place to another
71 by the driveaway or towaway methods; or

72 (c) The movement of a motor vehicle by any person who
73 is lawfully engaged in the business of transporting or
74 delivering vehicles that are not the person's own and
75 vehicles of a type otherwise required to be registered, by
76 the driveaway or towaway methods, from a point of
77 manufacture, assembly or distribution or from the owner of
78 the vehicles to a dealer or sales agent of a manufacturer or
79 to any consignee designated by the shipper or consignor;

80 (14) "Dromedary", a box, deck, or plate mounted behind
81 the cab and forward of the fifth wheel on the frame of the
82 power unit of a truck tractor-semitrailer combination. A
83 truck tractor equipped with a dromedary may carry part of a
84 load when operating independently or in a combination with a
85 semitrailer;

86 (15) "Electric bicycle", a bicycle equipped with fully
87 operable pedals, a saddle or seat for the rider, and an
88 electric motor of less than 750 watts that meets the
89 requirements of one of the following three classes:

90 (a) "Class 1 electric bicycle", an electric bicycle
91 equipped with a motor that provides assistance only when the
92 rider is pedaling and that ceases to provide assistance when
93 the bicycle reaches the speed of twenty miles per hour;

94 (b) "Class 2 electric bicycle", an electric bicycle
95 equipped with a motor that may be used exclusively to propel
96 the bicycle and that is not capable of providing assistance
97 when the bicycle reaches the speed of twenty miles per hour;
98 or

99 (c) "Class 3 electric bicycle", an electric bicycle
100 equipped with a motor that provides assistance only when the

101 rider is pedaling and that ceases to provide assistance when
102 the bicycle reaches the speed of twenty-eight miles per hour;

103 (16) "Farm tractor", a tractor used exclusively for
104 agricultural purposes;

105 (17) "Fleet", any group of ten or more motor vehicles
106 owned by the same owner;

107 (18) "Fleet vehicle", a motor vehicle which is
108 included as part of a fleet;

109 (19) "Fullmount", a vehicle mounted completely on the
110 frame of either the first or last vehicle in a saddlemount
111 combination;

112 (20) "Gross weight", the weight of vehicle and/or
113 vehicle combination without load, plus the weight of any
114 load thereon;

115 (21) "Hail-damaged vehicle", any vehicle, the body of
116 which has become dented as the result of the impact of hail;

117 (22) "Highway", any public thoroughfare for vehicles,
118 including state roads, county roads and public streets,
119 avenues, boulevards, parkways or alleys in any municipality;

120 (23) "Improved highway", a highway which has been
121 paved with gravel, macadam, concrete, brick or asphalt, or
122 surfaced in such a manner that it shall have a hard, smooth
123 surface;

124 (24) "Intersecting highway", any highway which joins
125 another, whether or not it crosses the same;

126 (25) "Junk vehicle", a vehicle which:

127 (a) Is incapable of operation or use upon the highways
128 and has no resale value except as a source of parts or
129 scrap; or

130 (b) Has been designated as junk or a substantially
131 equivalent designation by this state or any other state;

132 (26) "Kit vehicle", a motor vehicle assembled by a
133 person other than a generally recognized manufacturer of

134 motor vehicles by the use of a glider kit or replica
135 purchased from an authorized manufacturer and accompanied by
136 a manufacturer's statement of origin;

137 (27) "Land improvement contractors' commercial motor
138 vehicle", any not-for-hire commercial motor vehicle the
139 operation of which is confined to:

140 (a) An area that extends not more than a radius of one
141 hundred fifty miles from its home base of operations when
142 transporting its owner's machinery, equipment, or auxiliary
143 supplies to or from projects involving soil and water
144 conservation, or to and from equipment dealers' maintenance
145 facilities for maintenance purposes; or

146 (b) An area that extends not more than a radius of
147 fifty miles from its home base of operations when
148 transporting its owner's machinery, equipment, or auxiliary
149 supplies to or from projects not involving soil and water
150 conservation.

151 Nothing in this subdivision shall be construed to prevent
152 any motor vehicle from being registered as a commercial
153 motor vehicle or local commercial motor vehicle;

154 (28) "Local commercial motor vehicle", a commercial
155 motor vehicle whose operations are confined to a
156 municipality and that area extending not more than fifty
157 miles therefrom, or a commercial motor vehicle whose
158 property-carrying operations are confined solely to the
159 transportation of property owned by any person who is the
160 owner or operator of such vehicle to or from a farm owned by
161 such person or under the person's control by virtue of a
162 landlord and tenant lease; provided that any such property
163 transported to any such farm is for use in the operation of
164 such farm;

165 (29) "Local log truck", a commercial motor vehicle
166 which is registered pursuant to this chapter to operate as a

167 motor vehicle on the public highways of this state[,]; used
168 exclusively in this state[,]; used to transport harvested
169 forest products[,]; operated solely at a forested site and
170 in an area extending not more than a one hundred fifty mile
171 radius from such site[, carries a load with dimensions not
172 in excess of twenty-five cubic yards per two axles with dual
173 wheels,]; and when operated on the national system of
174 interstate and defense highways described in 23 U.S.C.
175 Section 103, as amended, or outside the one hundred fifty
176 mile radius from such site with an extended distance local
177 log truck permit, [such vehicle shall not exceed the weight
178 limits of section 304.180,] does not have more than four
179 axles, and does not pull a trailer which has more than three
180 axles. Harvesting equipment which is used specifically for
181 cutting, felling, trimming, delimiting, debarking, chipping,
182 skidding, loading, unloading, and stacking may be
183 transported on a local log truck[. A local log truck may
184 not exceed the limits required by law, however, if the truck
185 does exceed such limits as determined by the inspecting
186 officer, then notwithstanding any other provisions of law to
187 the contrary, such truck shall be subject to the weight
188 limits required by such sections as licensed for eighty
189 thousand pounds];

190 (30) "Local log truck tractor", a commercial motor
191 vehicle which is registered under this chapter to operate as
192 a motor vehicle on the public highways of this state[,];
193 used exclusively in this state[,]; used to transport
194 harvested forest products, operated at a forested site and
195 in an area extending not more than a one hundred fifty mile
196 radius from such site[, operates with a weight not exceeding
197 twenty-two thousand four hundred pounds on one axle or with
198 a weight not exceeding forty-four thousand eight hundred
199 pounds on any tandem axle,]; and when operated on the

200 national system of interstate and defense highways described
201 in 23 U.S.C. Section 103, as amended, or outside the one
202 hundred fifty mile radius from such site with an extended
203 distance local log truck permit, [such vehicle does not
204 exceed the weight limits contained in section 304.180, and]
205 does not have more than three axles and does not pull a
206 trailer which has more than three axles[. Violations of
207 axle weight limitations shall be subject to the load limit
208 penalty as described for in sections 304.180 to 304.220];

209 (31) "Local transit bus", a bus whose operations are
210 confined wholly within a municipal corporation, or wholly
211 within a municipal corporation and a commercial zone, as
212 defined in section 390.020, adjacent thereto, forming a part
213 of a public transportation system within such municipal
214 corporation and such municipal corporation and adjacent
215 commercial zone;

216 (32) "Log truck", a vehicle which is not a local log
217 truck or local log truck tractor and is used exclusively to
218 transport harvested forest products to and from forested
219 sites which is registered pursuant to this chapter to
220 operate as a motor vehicle on the public highways of this
221 state for the transportation of harvested forest products;

222 (33) "Major component parts", the rear clip, cowl,
223 frame, body, cab, front-end assembly, and front clip, as
224 those terms are defined by the director of revenue pursuant
225 to rules and regulations or by illustrations;

226 (34) "Manufacturer", any person, firm, corporation or
227 association engaged in the business of manufacturing or
228 assembling motor vehicles, trailers or vessels for sale;

229 (35) "Motor change vehicle", a vehicle manufactured
230 prior to August, 1957, which receives a new, rebuilt or used
231 engine, and which used the number stamped on the original
232 engine as the vehicle identification number;

233 (36) "Motor vehicle", any self-propelled vehicle not
234 operated exclusively upon tracks, except farm tractors and
235 electric bicycles;

236 (37) "Motor vehicle primarily for business use", any
237 vehicle other than a recreational motor vehicle, motorcycle,
238 motortricycle, or any commercial motor vehicle licensed for
239 over twelve thousand pounds:

240 (a) Offered for hire or lease; or

241 (b) The owner of which also owns ten or more such
242 motor vehicles;

243 (38) "Motorcycle", a motor vehicle operated on two
244 wheels;

245 (39) "Motorized bicycle", any two-wheeled or three-
246 wheeled device having an automatic transmission and a motor
247 with a cylinder capacity of not more than fifty cubic
248 centimeters, which produces less than three gross brake
249 horsepower, and is capable of propelling the device at a
250 maximum speed of not more than thirty miles per hour on
251 level ground, but excluding an electric bicycle;

252 (40) "Motortricycle", a motor vehicle upon which the
253 operator straddles or sits astride that is designed to be
254 controlled by handle bars and is operated on three wheels,
255 including a motorcycle while operated with any conveyance,
256 temporary or otherwise, requiring the use of a third wheel,
257 but excluding an electric bicycle. A motortricycle shall
258 not be included in the definition of all-terrain vehicle;

259 (41) "Municipality", any city, town or village,
260 whether incorporated or not;

261 (42) "Nonresident", a resident of a state or country
262 other than the state of Missouri;

263 (43) "Non-USA-std motor vehicle", a motor vehicle not
264 originally manufactured in compliance with United States
265 emissions or safety standards;

266 (44) "Operator", any person who operates or drives a
267 motor vehicle;

268 (45) "Owner", any person, firm, corporation or
269 association, who holds the legal title to a vehicle or who
270 has executed a buyer's order or retail installment sales
271 contract with a motor vehicle dealer licensed under sections
272 301.550 to 301.580 for the purchase of a vehicle with an
273 immediate right of possession vested in the transferee, or
274 in the event a vehicle is the subject of an agreement for
275 the conditional sale or lease thereof with the right of
276 purchase upon performance of the conditions stated in the
277 agreement and with an immediate right of possession vested
278 in the conditional vendee or lessee, or in the event a
279 mortgagor of a vehicle is entitled to possession, then such
280 conditional vendee or lessee or mortgagor shall be deemed
281 the owner;

282 (46) "Public garage", a place of business where motor
283 vehicles are housed, stored, repaired, reconstructed or
284 repainted for persons other than the owners or operators of
285 such place of business;

286 (47) "Rebuilder", a business that repairs or rebuilds
287 motor vehicles owned by the rebuilder, but does not include
288 certificated common or contract carriers of persons or
289 property;

290 (48) "Reconstructed motor vehicle", a vehicle that is
291 altered from its original construction by the addition or
292 substitution of two or more new or used major component
293 parts, excluding motor vehicles made from all new parts, and
294 new multistage manufactured vehicles;

295 (49) "Recreational motor vehicle", any motor vehicle
296 designed, constructed or substantially modified so that it
297 may be used and is used for the purposes of temporary
298 housing quarters, including therein sleeping and eating

299 facilities which are either permanently attached to the
300 motor vehicle or attached to a unit which is securely
301 attached to the motor vehicle. Nothing herein shall prevent
302 any motor vehicle from being registered as a commercial
303 motor vehicle if the motor vehicle could otherwise be so
304 registered;

305 (50) "Recreational off-highway vehicle", any motorized
306 vehicle manufactured and used exclusively for off-highway
307 use which is more than fifty inches but no more than eighty
308 inches in width, measured from outside of tire rim to
309 outside of tire rim, with an unladen dry weight of three
310 thousand five hundred pounds or less, traveling on four or
311 more nonhighway tires and which may have access to ATV
312 trails;

313 (51) "Recreational trailer", any trailer designed,
314 constructed, or substantially modified so that it may be
315 used and is used for the purpose of temporary housing
316 quarters, including therein sleeping or eating facilities,
317 which can be temporarily attached to a motor vehicle or
318 attached to a unit which is securely attached to a motor
319 vehicle;

320 (52) "Rollback or car carrier", any vehicle
321 specifically designed to transport wrecked, disabled or
322 otherwise inoperable vehicles, when the transportation is
323 directly connected to a wrecker or towing service;

324 (53) "Saddlemount combination", a combination of
325 vehicles in which a truck or truck tractor tows one or more
326 trucks or truck tractors, each connected by a saddle to the
327 frame or fifth wheel of the vehicle in front of it. The
328 "saddle" is a mechanism that connects the front axle of the
329 towed vehicle to the frame or fifth wheel of the vehicle in
330 front and functions like a fifth wheel kingpin connection.
331 When two vehicles are towed in this manner the combination

332 is called a "double saddlemount combination". When three
333 vehicles are towed in this manner, the combination is called
334 a "triple saddlemount combination";

335 (54) "Salvage dealer and dismantler", a business that
336 dismantles used motor vehicles for the sale of the parts
337 thereof, and buys and sells used motor vehicle parts and
338 accessories;

339 (55) "Salvage vehicle", a motor vehicle, semitrailer,
340 or house trailer which:

341 (a) Was damaged during a year that is no more than six
342 years after the manufacturer's model year designation for
343 such vehicle to the extent that the total cost of repairs to
344 rebuild or reconstruct the vehicle to its condition
345 immediately before it was damaged for legal operation on the
346 roads or highways exceeds eighty percent of the fair market
347 value of the vehicle immediately preceding the time it was
348 damaged;

349 (b) By reason of condition or circumstance, has been
350 declared salvage, either by its owner, or by a person, firm,
351 corporation, or other legal entity exercising the right of
352 security interest in it;

353 (c) Has been declared salvage by an insurance company
354 as a result of settlement of a claim;

355 (d) Ownership of which is evidenced by a salvage
356 title; or

357 (e) Is abandoned property which is titled pursuant to
358 section 304.155 or section 304.157 and designated with the
359 words "salvage/abandoned property". The total cost of
360 repairs to rebuild or reconstruct the vehicle shall not
361 include the cost of repairing, replacing, or reinstalling
362 inflatable safety restraints, tires, sound systems, or
363 damage as a result of hail, or any sales tax on parts or
364 materials to rebuild or reconstruct the vehicle. For

365 purposes of this definition, "fair market value" means the
366 retail value of a motor vehicle as:

367 a. Set forth in a current edition of any nationally
368 recognized compilation of retail values, including automated
369 databases, or from publications commonly used by the
370 automotive and insurance industries to establish the values
371 of motor vehicles;

372 b. Determined pursuant to a market survey of
373 comparable vehicles with regard to condition and equipment;
374 and

375 c. Determined by an insurance company using any other
376 procedure recognized by the insurance industry, including
377 market surveys, that is applied by the company in a uniform
378 manner;

379 (56) "School bus", any motor vehicle used solely to
380 transport students to or from school or to transport
381 students to or from any place for educational purposes;

382 (57) "Scrap processor", a business that, through the
383 use of fixed or mobile equipment, flattens, crushes, or
384 otherwise accepts motor vehicles and vehicle parts for
385 processing or transportation to a shredder or scrap metal
386 operator for recycling;

387 (58) "Shuttle bus", a motor vehicle used or maintained
388 by any person, firm, or corporation as an incidental service
389 to transport patrons or customers of the regular business of
390 such person, firm, or corporation to and from the place of
391 business of the person, firm, or corporation providing the
392 service at no fee or charge. Shuttle buses shall not be
393 registered as buses or as commercial motor vehicles;

394 (59) "Special mobile equipment", every self-propelled
395 vehicle not designed or used primarily for the
396 transportation of persons or property and incidentally
397 operated or moved over the highways, including farm

398 equipment, implements of husbandry, road construction or
399 maintenance machinery, ditch-digging apparatus, stone
400 crushers, air compressors, power shovels, cranes, graders,
401 rollers, well-drillers and wood-sawing equipment used for
402 hire, asphalt spreaders, bituminous mixers, bucket loaders,
403 ditchers, leveling graders, finished machines, motor
404 graders, road rollers, scarifiers, earth-moving carryalls,
405 scrapers, drag lines, concrete pump trucks, rock-drilling
406 and earth-moving equipment. This enumeration shall be
407 deemed partial and shall not operate to exclude other such
408 vehicles which are within the general terms of this section;

409 (60) "Specially constructed motor vehicle", a motor
410 vehicle which shall not have been originally constructed
411 under a distinctive name, make, model or type by a
412 manufacturer of motor vehicles. The term specially
413 constructed motor vehicle includes kit vehicles;

414 (61) "Stinger-steered combination", a truck tractor-
415 semitrailer wherein the fifth wheel is located on a drop
416 frame located behind and below the rearmost axle of the
417 power unit;

418 (62) "Tandem axle", a group of two or more axles,
419 arranged one behind another, the distance between the
420 extremes of which is more than forty inches and not more
421 than ninety-six inches apart;

422 (63) "Towaway trailer transporter combination", a
423 combination of vehicles consisting of a trailer transporter
424 towing unit and two trailers or semitrailers, with a total
425 weight that does not exceed twenty-six thousand pounds; and
426 in which the trailers or semitrailers carry no property and
427 constitute inventory property of a manufacturer,
428 distributor, or dealer of such trailers or semitrailers;

429 (64) "Tractor", "truck tractor" or "truck-tractor", a
430 self-propelled motor vehicle designed for drawing other

431 vehicles, but not for the carriage of any load when
432 operating independently. When attached to a semitrailer, it
433 supports a part of the weight thereof;

434 (65) "Trailer", any vehicle without motive power
435 designed for carrying property or passengers on its own
436 structure and for being drawn by a self-propelled vehicle,
437 except those running exclusively on tracks, including a
438 semitrailer or vehicle of the trailer type so designed and
439 used in conjunction with a self-propelled vehicle that a
440 considerable part of its own weight rests upon and is
441 carried by the towing vehicle. The term trailer shall not
442 include cotton trailers as defined in this section and shall
443 not include manufactured homes as defined in section 700.010;

444 (66) "Trailer transporter towing unit", a power unit
445 that is not used to carry property when operating in a
446 towaway trailer transporter combination;

447 (67) "Truck", a motor vehicle designed, used, or
448 maintained for the transportation of property;

449 (68) "Truck-tractor semitrailer-semitrailer", a
450 combination vehicle in which the two trailing units are
451 connected with a B-train assembly which is a rigid frame
452 extension attached to the rear frame of a first semitrailer
453 which allows for a fifth-wheel connection point for the
454 second semitrailer and has one less articulation point than
455 the conventional A-dolly connected truck-tractor semitrailer-
456 trailer combination;

457 (69) "Truck-trailer boat transporter combination", a
458 boat transporter combination consisting of a straight truck
459 towing a trailer using typically a ball and socket
460 connection with the trailer axle located substantially at
461 the trailer center of gravity rather than the rear of the
462 trailer but so as to maintain a downward force on the
463 trailer tongue;

464 (70) "Used parts dealer", a business that buys and
465 sells used motor vehicle parts or accessories, but not
466 including a business that sells only new, remanufactured or
467 rebuilt parts. Business does not include isolated sales at
468 a swap meet of less than three days;

469 (71) "Utility vehicle", any motorized vehicle
470 manufactured and used exclusively for off-highway use which
471 is more than fifty inches but no more than eighty inches in
472 width, measured from outside of tire rim to outside of tire
473 rim, with an unladen dry weight of three thousand five
474 hundred pounds or less, traveling on four or six wheels, to
475 be used primarily for landscaping, lawn care, or maintenance
476 purposes;

477 (72) "Vanpool", any van or other motor vehicle used or
478 maintained by any person, group, firm, corporation,
479 association, city, county or state agency, or any member
480 thereof, for the transportation of not less than eight nor
481 more than forty-eight employees, per motor vehicle, to and
482 from their place of employment; however, a vanpool shall not
483 be included in the definition of the term bus or commercial
484 motor vehicle as defined in this section, nor shall a
485 vanpool driver be deemed a chauffeur as that term is defined
486 by section 303.020; nor shall use of a vanpool vehicle for
487 ride-sharing arrangements, recreational, personal, or
488 maintenance uses constitute an unlicensed use of the motor
489 vehicle, unless used for monetary profit other than for use
490 in a ride-sharing arrangement;

491 (73) "Vehicle", any mechanical device on wheels,
492 designed primarily for use, or used, on highways, except
493 motorized bicycles, electric bicycles, vehicles propelled or
494 drawn by horses or human power, or vehicles used exclusively
495 on fixed rails or tracks, or cotton trailers or motorized
496 wheelchairs operated by handicapped persons;

497 (74) "Wrecker" or "tow truck", any emergency
498 commercial vehicle equipped, designed and used to assist or
499 render aid and transport or tow disabled or wrecked vehicles
500 from a highway, road, street or highway rights-of-way to a
501 point of storage or repair, including towing a replacement
502 vehicle to replace a disabled or wrecked vehicle;

503 (75) "Wrecker or towing service", the act of
504 transporting, towing or recovering with a wrecker, tow
505 truck, rollback or car carrier any vehicle not owned by the
506 operator of the wrecker, tow truck, rollback or car carrier
507 for which the operator directly or indirectly receives
508 compensation or other personal gain.

301.062. 1. The annual registration fee for a local
2 log truck, registered pursuant to this chapter, is three
3 hundred dollars.

4 2. A local log truck may receive an extended distance
5 local log truck permit for an additional fee of three
6 hundred dollars. A local log truck with an extended
7 distance local log truck permit shall be allowed to
8 transport harvested or processed forest products outside of
9 the [one hundred mile] radius from the forested site
10 specified in section 301.010 at the weight limits for
11 commercial vehicles specified in section 304.180. For the
12 purposes of this section, "processed forest products" shall
13 mean wood products that are produced from the initial
14 processing of a round log and have received no additional
15 manufacturing or packaging to prepare the material for any
16 retail market including, but not limited to, sawdust, wood
17 chips, bark, slabs, and green square edged lumber products.

304.180. 1. No vehicle or combination of vehicles
2 shall be moved or operated on any highway in this state
3 having a greater weight than twenty thousand pounds on one
4 axle, no combination of vehicles operated by transporters of

5 general freight over regular routes as defined in section
 6 390.020 shall be moved or operated on any highway of this
 7 state having a greater weight than the vehicle
 8 manufacturer's rating on a steering axle with the maximum
 9 weight not to exceed twelve thousand pounds on a steering
 10 axle, and no vehicle shall be moved or operated on any state
 11 highway of this state having a greater weight than thirty-
 12 four thousand pounds on any tandem axle; the term "tandem
 13 axle" shall mean a group of two or more axles, arranged one
 14 behind another, the distance between the extremes of which
 15 is more than forty inches and not more than ninety-six
 16 inches apart.

17 2. An "axle load" is defined as the total load
 18 transmitted to the road by all wheels whose centers are
 19 included between two parallel transverse vertical planes
 20 forty inches apart, extending across the full width of the
 21 vehicle.

22 3. Subject to the limit upon the weight imposed upon a
 23 highway of this state through any one axle or on any tandem
 24 axle, the total gross weight with load imposed by any group
 25 of two or more consecutive axles of any vehicle or
 26 combination of vehicles shall not exceed the maximum load in
 27 pounds as set forth in the following table:

28	Distance in feet between the					
29	extremes of any group of two or					
30	more consecutive axles, measured					
31	to the nearest foot, except where					
32	indicated otherwise					
33		Maximum load in pounds				
34	feet	2	3	4	5	6
35		axles	axles	axles	axles	axles
36	4	34,000				

37	5	34,000				
38	6	34,000				
39	7	34,000				
40	8	34,000	34,000			
41	More than 8	38,000	42,000			
42	9	39,000	42,500			
43	10	40,000	43,500			
44	11	40,000	44,000			
45	12	40,000	45,000	50,000		
46	13	40,000	45,500	50,500		
47	14	40,000	46,500	51,500		
48	15	40,000	47,000	52,000		
49	16	40,000	48,000	52,500	58,000	
50	17	40,000	48,500	53,500	58,500	
51	18	40,000	49,500	54,000	59,000	
52	19	40,000	50,000	54,500	60,000	
53	20	40,000	51,000	55,500	60,500	66,000
54	21	40,000	51,500	56,000	61,000	66,500
55	22	40,000	52,500	56,500	61,500	67,000
56	23	40,000	53,000	57,500	62,500	68,000
57	24	40,000	54,000	58,000	63,000	68,500
58	25	40,000	54,500	58,500	63,500	69,000
59	26	40,000	55,500	59,500	64,000	69,500
60	27	40,000	56,000	60,000	65,000	70,000

61	28	40,000	57,000	60,500	65,500	71,000
62	29	40,000	57,500	61,500	66,000	71,500
63	30	40,000	58,500	62,000	66,500	72,000
64	31	40,000	59,000	62,500	67,500	72,500
65	32	40,000	60,000	63,500	68,000	73,000
66	33	40,000	60,000	64,000	68,500	74,000
67	34	40,000	60,000	64,500	69,000	74,500
68	35	40,000	60,000	65,500	70,000	75,000
69	36		60,000	66,000	70,500	75,500
70	37		60,000	66,500	71,000	76,000
71	38		60,000	67,500	72,000	77,000
72	39		60,000	68,000	72,500	77,500
73	40		60,000	68,500	73,000	78,000
74	41		60,000	69,500	73,500	78,500
75	42		60,000	70,000	74,000	79,000
76	43		60,000	70,500	75,000	80,000
77	44		60,000	71,500	75,500	80,000
78	45		60,000	72,000	76,000	80,000
79	46		60,000	72,500	76,500	80,000
80	47		60,000	73,500	77,500	80,000
81	48		60,000	74,000	78,000	80,000
82	49		60,000	74,500	78,500	80,000
83	50		60,000	75,500	79,000	80,000
84	51		60,000	76,000	80,000	80,000

85	52		60,000	76,500	80,000	80,000
86	53		60,000	77,500	80,000	80,000
87	54		60,000	78,000	80,000	80,000
88	55		60,000	78,500	80,000	80,000
89	56		60,000	79,500	80,000	80,000
90	57		60,000	80,000	80,000	80,000

91 Notwithstanding the above table, two consecutive sets of
92 tandem axles may carry a gross load of thirty-four thousand
93 pounds each if the overall distance between the first and
94 last axles of such consecutive sets of tandem axles is
95 thirty-six feet or more.

96 4. Whenever the state highways and transportation
97 commission finds that any state highway bridge in the state
98 is in such a condition that use of such bridge by vehicles
99 of the weights specified in subsection 3 of this section
100 will endanger the bridge, or the users of the bridge, the
101 commission may establish maximum weight limits and speed
102 limits for vehicles using such bridge. The governing body
103 of any city or county may grant authority by act or
104 ordinance to the commission to enact the limitations
105 established in this section on those roadways within the
106 purview of such city or county. Notice of the weight limits
107 and speed limits established by the commission shall be
108 given by posting signs at a conspicuous place at each end of
109 any such bridge.

110 5. Nothing in this section shall be construed as
111 permitting lawful axle loads, tandem axle loads or gross
112 loads in excess of those permitted under the provisions of

113 P.L. 97-424 codified in Title 23 of the United States Code
114 (23 U.S.C. Section 101, et al.), as amended.

115 6. Notwithstanding the weight limitations contained in
116 this section, any vehicle or combination of vehicles
117 operating on highways other than the interstate highway
118 system may exceed single axle, tandem axle and gross weight
119 limitations in an amount not to exceed two thousand pounds.
120 However, total gross weight shall not exceed eighty thousand
121 pounds, except as provided in subsections 9, 10, 12, [and]
122 13, and 14 of this section.

123 7. Notwithstanding any provision of this section to
124 the contrary, the commission shall issue a single-use
125 special permit, or upon request of the owner of the truck or
126 equipment shall issue an annual permit, for the transporting
127 of any crane or concrete pump truck or well-drillers'
128 equipment. The commission shall set fees for the issuance
129 of permits and parameters for the transport of cranes
130 pursuant to this subsection. Notwithstanding the provisions
131 of section 301.133, cranes, concrete pump trucks, or well-
132 drillers' equipment may be operated on state-maintained
133 roads and highways at any time on any day.

134 8. Notwithstanding the provision of this section to
135 the contrary, the maximum gross vehicle limit and axle
136 weight limit for any vehicle or combination of vehicles
137 equipped with an idle reduction technology may be increased
138 by a quantity necessary to compensate for the additional
139 weight of the idle reduction system as provided for in 23
140 U.S.C. Section 127, as amended. In no case shall the
141 additional weight increase allowed by this subsection be
142 greater than five hundred fifty pounds. Upon request by an
143 appropriate law enforcement officer, the vehicle operator
144 shall provide proof that the idle reduction technology is
145 fully functional at all times and that the gross weight

146 increase is not used for any purpose other than for the use
147 of idle reduction technology.

148 9. Notwithstanding any provision of this section or
149 any other law to the contrary, the total gross weight of any
150 vehicle or combination of vehicles hauling milk from a farm
151 to a processing facility or livestock may be as much as, but
152 shall not exceed, eighty-five thousand five hundred pounds
153 while operating on highways other than the interstate
154 highway system. The provisions of this subsection shall not
155 apply to vehicles operated and operating on the Dwight D.
156 Eisenhower System of Interstate and Defense Highways.

157 10. Notwithstanding any provision of this section or
158 any other law to the contrary, any vehicle or combination of
159 vehicles hauling grain or grain coproducts during times of
160 harvest may be as much as, but not exceeding, ten percent
161 over the maximum weight limitation allowable under
162 subsection 3 of this section while operating on highways
163 other than the interstate highway system. The provisions of
164 this subsection shall not apply to vehicles operated and
165 operating on the Dwight D. Eisenhower System of Interstate
166 and Defense Highways.

167 11. Notwithstanding any provision of this section or
168 any other law to the contrary, the commission shall issue
169 emergency utility response permits for the transporting of
170 utility wires or cables, poles, and equipment needed for
171 repair work immediately following a disaster where utility
172 service has been disrupted. Under exigent circumstances,
173 verbal approval of such operation may be made either by the
174 department of transportation motor carrier compliance
175 supervisor or other designated motor carrier services
176 representative. Utility vehicles and equipment used to
177 assist utility companies granted special permits under this
178 subsection may be operated and transported on state-

179 maintained roads and highways at any time on any day. The
180 commission shall promulgate all necessary rules and
181 regulations for the administration of this section. Any
182 rule or portion of a rule, as that term is defined in
183 section 536.010, that is created under the authority
184 delegated in this section shall become effective only if it
185 complies with and is subject to all of the provisions of
186 chapter 536 and, if applicable, section 536.028. This
187 section and chapter 536 are nonseverable and if any of the
188 powers vested with the general assembly pursuant to chapter
189 536 to review, to delay the effective date, or to disapprove
190 and annul a rule are subsequently held unconstitutional,
191 then the grant of rulemaking authority and any rule proposed
192 or adopted after August 28, 2014, shall be invalid and void.

193 12. Notwithstanding any provision of this section to
194 the contrary, emergency vehicles designed to be used under
195 emergency conditions to transport personnel and equipment
196 and to support the suppression of fires and mitigate
197 hazardous situations may have a maximum gross vehicle weight
198 of eighty-six thousand pounds inclusive of twenty-four
199 thousand pounds on a single steering axle; thirty-three
200 thousand five hundred pounds on a single drive axle; sixty-
201 two thousand pounds on a tandem axle; or fifty-two thousand
202 pounds on a tandem rear-drive steer axle; except that, such
203 emergency vehicles shall only operate on the Dwight D.
204 Eisenhower National System of Interstate and Defense
205 Highways.

206 13. Notwithstanding any provision of this section to
207 the contrary, a vehicle operated by an engine fueled
208 primarily by natural gas may operate upon the public
209 highways of this state in excess of the vehicle weight
210 limits set forth in this section by an amount that is equal
211 to the difference between the weight of the vehicle

212 attributable to the natural gas tank and fueling system
213 carried by that vehicle and the weight of a comparable
214 diesel tank and fueling system. In no event shall the
215 maximum gross vehicle weight of the vehicle operating with a
216 natural gas engine exceed eighty-two thousand pounds.

217 14. Notwithstanding any provision of law to the
218 contrary, local log trucks and local log truck tractors, as
219 defined in section 301.010, may be operated with a weight
220 not exceeding twenty-two thousand four hundred pounds on one
221 axle or a weight not exceeding forty-four thousand eight
222 hundred pounds on any tandem axle, except the front steering
223 axle shall not exceed fifteen thousand pounds or the gross
224 vehicle weight rating set by the manufacturer, and may have
225 a total weight of up to one hundred five thousand pounds.
226 Provided however, when operating on the national system of
227 interstate and defense highways described in 23 U.S.C.
228 Section 103, as amended, or outside the radius from the
229 forested site specified in section 301.010 with an extended
230 distance local log truck permit, the vehicle shall not
231 exceed the weight limits otherwise specified in this section.

304.240. 1. Any person, firm, corporation,
2 partnership or association violating any of the provisions
3 of sections 304.170 to 304.230 shall be deemed guilty of a
4 misdemeanor and upon conviction thereof shall be punished by
5 a fine of not less than five dollars or by confinement in a
6 county jail for not more than twelve months, or by both the
7 fine and confinement; provided, however, that where load
8 limits as defined in sections 304.180 to 304.220 have been
9 violated, the fine shall be two cents for each pound of
10 excess weight up to and including five hundred, and five
11 cents for each pound of excess weight above five hundred and
12 not exceeding one thousand, and ten cents for each pound in
13 excess weight above one thousand; provided that, when any

14 vehicle is being operated under a special permit as provided
15 in section 304.200, the term "excess weight" means only
16 weight in excess of the amount permitted in the permit as
17 issued. The court may, in its discretion, cause to be
18 impounded the motor vehicle operated by any person violating
19 the provisions of this section until such time as the fine
20 and cost assessed by the court under this section is paid.

21 2. Notwithstanding subsection 1 of this section, the
22 fine for a load-limit violation under sections 304.180 to
23 304.220 involving a local log truck or a local log truck
24 tractor, as such terms are defined in section 301.010, shall
25 be as follows:

26 (1) If the weight exceeds the limit by one pound to
27 four thousand nine hundred ninety-nine pounds, the fine
28 shall be ten cents for each pound of excess weight;

29 (2) If the weight exceeds the limit by five thousand
30 pounds to nine thousand nine hundred ninety-nine pounds, the
31 fine shall be twenty cents for each pound of excess weight;

32 and

33 (3) If the weight exceeds the limit by ten thousand
34 pounds or more, the fine shall be fifty cents for each pound
35 of excess weight.

348.436. The provisions of sections 348.430 to 348.436
2 shall expire December 31, [2021] 2028.

348.491. 1. This section shall be known and may be
2 cited as the "Specialty Agricultural Crops Act".

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

4 (1) "Authority", the Missouri agricultural and small
5 business development authority created in section 348.020;

6 (2) "Family farmer", a farmer who is a Missouri
7 resident and who has less than one hundred thousand dollars
8 in gross sales per year;

9 (3) "Lender", the same definition as in section
10 348.015;

11 (4) "Specialty crop", fruits and vegetables, tree
12 nuts, dried fruits, and horticulture and nursery crops
13 including, but not limited to, floriculture.

14 3. The authority shall establish a specialty
15 agricultural crops loan program for family farmers for the
16 purchase of specialty crop seeds, seedlings, or trees; soil
17 amendments including compost; irrigation equipment; fencing;
18 row covers; trellising; season extension equipment;
19 refrigeration equipment; equipment for planting and
20 harvesting; and nonchemical pesticides and herbicides.

21 4. To participate in the loan program, a family farmer
22 shall first obtain approval for a specialty agricultural
23 crops loan from a lender. Each family farmer shall be
24 eligible for only one specialty agricultural crops loan per
25 family.

26 5. The maximum amount of the specialty agricultural
27 crops loan shall be thirty-five thousand dollars.

28 6. Eligible borrowers under the program:

29 (1) Shall use the proceeds of the specialty
30 agricultural crops loan to acquire the farming resources
31 described in subsection 3 of this section;

32 (2) Shall not finance more than ninety percent of the
33 anticipated cost of the purchase of such farming resources
34 through the specialty agricultural crops loan; and

35 (3) Shall not be charged interest by the lender for
36 the first year of the qualified specialty agricultural crops
37 loan.

38 7. Upon approval of the specialty agricultural crops
39 loan by a lender under subsection 4 of this section, the
40 loan shall be submitted for approval by the authority. The

41 authority shall promulgate rules establishing eligibility
42 under this section, taking into consideration:

43 (1) The eligible borrower's ability to repay the
44 specialty agricultural crops loan;

45 (2) The general economic conditions of the area in
46 which the farm is located;

47 (3) The prospect of a financial return for the family
48 farmer for the type of farming resource for which the
49 specialty agricultural crops loan is sought; and

50 (4) Such other factors as the authority may establish.

51 8. For eligible borrowers participating in the
52 program, the authority shall be responsible for reviewing
53 the purchase price of any farming resources to be purchased
54 by an eligible borrower under the program to determine
55 whether the price to be paid is appropriate for the type of
56 farming resources purchased. The authority may impose a one-
57 time loan review fee of one percent, which shall be
58 collected by the lender at the time of the loan and paid to
59 the authority.

60 9. Nothing in this section shall be construed to
61 preclude a family farmer from participating in any other
62 agricultural program.

63 10. Any rule or portion of a rule, as that term is
64 defined in section 536.010, that is created under the
65 authority delegated in this section shall become effective
66 only if it complies with and is subject to all of the
67 provisions of chapter 536 and, if applicable, section
68 536.028. This section and chapter 536 are nonseverable, and
69 if any of the powers vested with the general assembly
70 pursuant to chapter 536 to review, to delay the effective
71 date, or to disapprove and annul a rule are subsequently
72 held unconstitutional, then the grant of rulemaking

73 authority and any rule proposed or adopted after August 28,
74 2022, shall be invalid and void.

75 11. Under section 23.253 of the Missouri sunset act:

76 (1) The provisions of the new program authorized under
77 this section shall automatically sunset six years after the
78 effective date of this section unless reauthorized by an act
79 of the general assembly; and

80 (2) If such program is reauthorized, the program
81 authorized under this section shall automatically sunset
82 twelve years after the effective date of the reauthorization
83 of this section; and

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

348.493. 1. As used in this section, "state tax
2 liability" means any state tax liability incurred by a
3 taxpayer under the provisions of chapters 143 and 148,
4 exclusive of the provisions relating to the withholding of
5 tax as provided for in sections 143.191 to 143.265 and
6 related provisions.

7 2. Any eligible lender under the specialty
8 agricultural crops loan program under section 348.491 shall
9 be entitled to receive a tax credit equal to one hundred
10 percent of the amount of interest waived by the lender under
11 section 348.491 on a qualifying loan for the first year of
12 the loan only. The tax credit shall be evidenced by a tax
13 credit certificate issued by the Missouri agricultural and
14 small business development authority and may be used to
15 satisfy the state tax liability of the owner of such
16 certificate that becomes due in the tax year in which the
17 interest on a qualified loan is waived by the lender under
18 section 348.491. No lender shall receive a tax credit under
19 this section unless such lender presents a tax credit

20 certificate to the department of revenue for payment of such
21 state tax liability. The amount of the tax credits that may
22 be issued to all eligible lenders claiming tax credits
23 authorized in this section in a fiscal year shall not exceed
24 three hundred thousand dollars.

25 3. The Missouri agricultural and small business
26 development authority shall be responsible for the
27 administration and issuance of the certificate of tax
28 credits authorized by this section. The authority shall
29 issue a certificate of tax credit at the request of any
30 lender. Each request shall include a true copy of the loan
31 documents, the name of the lender who is to receive a
32 certificate of tax credit, the type of state tax liability
33 against which the tax credit is to be used, and the amount
34 of the certificate of tax credit to be issued to the lender
35 based on the interest waived by the lender under section
36 348.491 on the loan for the first year.

37 4. The department of revenue shall accept a
38 certificate of tax credit in lieu of other payment in such
39 amount as is equal to the lesser of the amount of the tax or
40 the remaining unused amount of the credit as indicated on
41 the certificate of tax credit and shall indicate on the
42 certificate of tax credit the amount of tax thereby paid and
43 the date of such payment.

44 5. The following provisions shall apply to tax credits
45 authorized under this section:

46 (1) Tax credits claimed in a tax year may be claimed
47 on a quarterly basis and applied to the estimated quarterly
48 tax of the lender;

49 (2) Any amount of tax credit that exceeds the tax due,
50 including any estimated quarterly taxes paid by the lender
51 under subdivision (1) of this subsection that results in an
52 overpayment of taxes for a tax year, shall not be refunded

53 but may be carried over to any subsequent tax year, not to
54 exceed a total of three years for which a tax credit may be
55 taken for a qualified specialty agricultural crops loan;

56 (3) Notwithstanding any provision of law to the
57 contrary, a lender may assign, transfer, sell, or otherwise
58 convey tax credits authorized under this section, with the
59 new owner of the tax credit receiving the same rights in the
60 tax credit as the lender. For any tax credits assigned,
61 transferred, sold, or otherwise conveyed, a notarized
62 endorsement shall be filed by the lender with the authority
63 specifying the name and address of the new owner of the tax
64 credit and the value of such tax credit; and

65 (4) Notwithstanding any other provision of this
66 section to the contrary, any commercial bank may use tax
67 credits created under this section as provided in section
68 148.064 and receive a net tax credit against taxes actually
69 paid in the amount of the first year's interest on loans
70 made under this section. If such first year tax credits
71 reduce taxes due as provided in section 148.064 to zero, the
72 remaining tax credits may be carried over as otherwise
73 provided in this section and used as provided in section
74 148.064 in subsequent years.

75 6. Under section 23.253 of the Missouri sunset act:

76 (1) The provisions of the new program authorized under
77 this section shall automatically sunset six years after the
78 effective date of this section unless reauthorized by an act
79 of the general assembly; and

80 (2) If such program is reauthorized, the program
81 authorized under this section shall automatically sunset
82 twelve years after the effective date of the reauthorization
83 of this section; and

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

 348.500. 1. This section shall be known and may be
2 cited as the "Family Farms Act".

3 2. As used in this section, "small farmer" means a
4 farmer who is a Missouri resident and who has less than [two
5 hundred fifty] five hundred thousand dollars in gross sales
6 per year.

7 3. The agricultural and small business development
8 authority shall establish a family farm breeding livestock
9 loan program for small farmers for the purchase of beef
10 cattle, dairy cattle, sheep and goats, and swine only.

11 4. To participate in the loan program, a small farmer
12 shall first obtain approval for a family farm livestock loan
13 from a lender as defined in section 348.015. [Each small
14 farmer shall be eligible for only one family farm livestock
15 loan per family and for only one type of livestock.]

16 5. The maximum amount of the family farm livestock
17 loan for each type of livestock shall be as follows:

18 (1) [Seventy-five] One hundred fifty thousand dollars
19 for beef cattle;

20 (2) [Seventy-five] One hundred fifty thousand dollars
21 for dairy cattle;

22 (3) [Thirty-five] Seventy thousand dollars for swine;
23 and

24 (4) [Thirty] Sixty thousand dollars for sheep and
25 goats.

26 6. Eligible borrowers under the program:

27 (1) Shall use the proceeds of the family farm loan to
28 acquire breeding livestock;

29 (2) Shall not finance more than ninety percent of the
30 anticipated cost of the purchase of such livestock through
31 the family farm livestock loan; and

32 (3) Shall not be charged interest by the lender, as
33 defined in section 348.015, for the first year of the
34 qualified family farm livestock loan.

35 7. Upon approval of the family farm livestock loan by
36 a lender under subsection 4 of this section, the loan shall
37 be submitted for approval by the agricultural and small
38 business development authority. The authority shall
39 promulgate rules establishing eligibility under this
40 section, taking into consideration:

41 (1) The eligible borrower's ability to repay the
42 family farm livestock loan;

43 (2) The general economic conditions of the area in
44 which the farm is located;

45 (3) The prospect of a financial return for the small
46 farmer for the type of livestock for which the family farm
47 livestock loan is sought; and

48 (4) Such other factors as the authority may establish.

49 8. For eligible borrowers participating in the
50 program, the authority shall be responsible for reviewing
51 the purchase price of any livestock to be purchased by an
52 eligible borrower under the program to determine whether the
53 price to be paid is appropriate for the type of livestock
54 purchased. The authority may impose a one-time loan review
55 fee of one percent which shall be collected by the lender at
56 the time of the loan and paid to the authority.

57 9. Nothing in this section shall preclude a small
58 farmer from participating in any other agricultural program.

59 10. Any rule or portion of a rule, as that term is
60 defined in section 536.010, that is created under the
61 authority delegated in this section shall become effective

62 only if it complies with and is subject to all of the
63 provisions of chapter 536 and, if applicable, section
64 536.028. This section and chapter 536 are nonseverable and
65 if any of the powers vested with the general assembly
66 pursuant to chapter 536 to review, to delay the effective
67 date, or to disapprove and annul a rule are subsequently
68 held unconstitutional, then the grant of rulemaking
69 authority and any rule proposed or adopted after August 28,
70 2006, shall be invalid and void.

620.3500. Sections 620.3500 to 620.3530 shall be known
2 and may be cited as the "Missouri Rural Workforce
3 Development Act".

620.3505. As used in sections 620.3500 to 620.3530,
2 the following terms shall mean:

3 (1) "Affiliate", an entity that directly, or
4 indirectly through one or more intermediaries, controls, or
5 is controlled by, or is under common control with another
6 entity. An entity is controlled by another entity if the
7 controlling entity holds, directly or indirectly, the
8 majority voting or ownership interest in the controlled
9 entity or has control over day-to-day operations of the
10 controlled entity by contract or by law;

11 (2) "Agribusiness", a business that produces or
12 provides any goods or services produced in this state
13 normally used by farmers, ranchers, or producers and
14 harvesters of aquatic products in their business operations,
15 or to improve the welfare or livelihood of such persons, or
16 is involved in the processing and marketing of agricultural
17 products, farm supplies, and input suppliers, or is engaged
18 in agribusiness as defined by the United States Department
19 of Agriculture, or if not engaged in such industries, the
20 department determines that such investment will be

21 beneficial to the rural area and the economic growth of the
22 state;

23 (3) "Applicable percentage", zero percent for the
24 initial and the second credit allowance date, and fifteen
25 percent for the next four credit allowance dates;

26 (4) "Capital investment", any equity investment in a
27 rural fund by a rural investor which:

28 (a) Is acquired after the effective date of sections
29 620.3500 to 620.3530 at its original issuance solely in
30 exchange for cash;

31 (b) Has one hundred percent of its cash purchase price
32 used by the rural fund to make qualified investments in
33 eligible businesses located in this state by the third
34 credit allowance date; and

35 (c) Is designated by the rural fund as a capital
36 investment under sections 620.3500 to 620.3530 and is
37 certified by the department under the provisions of section
38 620.3510. This shall include any capital investment that
39 does not meet the provisions of subdivision (1) of
40 subsection 1 of section 620.3510 if such investment was a
41 capital investment in the hands of a prior holder;

42 (5) "Credit allowance date", the anniversary of the
43 initial credit allowance date;

44 (6) "Department", the Missouri department of economic
45 development;

46 (7) "Eligible business", a business that, at the time
47 of the initial qualified investment in the business:

48 (a) Has fewer than two hundred fifty employees; and

49 (b) Has its principal business operations in this
50 state.

51 Any business which is classified as an eligible business at
52 the time of the initial investment in such business by a
53 rural fund shall remain classified as an eligible business

54 and may receive follow-on investments from any rural fund,
55 and such follow-on investments shall be qualified
56 investments even though such business may not meet paragraph
57 (a) of this subdivision at the time of such investments;

58 (8) "Full-time employee", an employee of an eligible
59 business in a rural area who:

60 (a) Is scheduled to work an average of at least thirty-
61 five hours per week for a twelve-month period;

62 (b) Is paid at or above ninety percent of the county
63 average wage as determined by the department for the most
64 recently completed full calendar year; and

65 (c) a. For an employee of an eligible business with
66 ten or fewer employees scheduled to work an average of at
67 least thirty-five hours per week for a twelve-month period,
68 is offered health insurance; or

69 b. For an employee of an eligible business more than
70 ten employees scheduled to work an average of at least
71 thirty-five hours per week for a twelve-month period, is
72 offered health insurance and such eligible business pays at
73 least fifty percent of such health insurance premiums.

74 An employee who spends less than fifty percent of the
75 employee's work time at the eligible business in a rural
76 area shall be considered to be working in the rural area if
77 the employee receives directions and control from that rural
78 area, is on the payroll of the eligible business in the
79 rural area, and one hundred percent of the employee's income
80 from such employment is Missouri income;

81 (9) "Initial credit allowance date", the date on which
82 the department certifies a rural fund's capital investment;

83 (10) "Job", a position held by a full-time employee,
84 but shall not include a position for which an entity has
85 received or has been authorized to receive a tax credit, tax
86 exemption, retained withholding tax, or other incentive

87 under section 68.075, section 99.845, sections 135.100 to
88 135.155, or sections 620.2000 to 620.2020;

89 (11) "Job created", a job that did not exist in the
90 twelve months prior to a qualified investment but existed
91 following that investment;

92 (12) "Job retained", a job that existed in the twelve
93 months prior to a qualified investment and continued to
94 exist following that investment;

95 (13) "Principal business operations", the location
96 where at least sixty percent of a business's employees work
97 or where employees who are paid at least sixty percent of
98 such business's payroll work. A business that has agreed to
99 relocate employees using the proceeds of a qualified
100 investment to establish its principal business operations in
101 a new location shall be deemed to have its principal
102 business operations in such new location if it satisfied the
103 requirements of this subdivision no later than one hundred
104 eighty days after receiving a qualified investment;

105 (14) "Purchase price", the amount paid to the rural
106 fund that issues a capital investment which shall not exceed
107 the amount of capital investment authority certified under
108 the provisions of section 620.3510;

109 (15) "Qualified investment", any investment in an
110 eligible business or any loan to an eligible business with a
111 stated maturity date of at least one year after the date of
112 issuance, excluding revolving lines of credit and senior
113 secured debt unless the chief executive or similar officer
114 of the eligible business certifies that the eligible
115 business sought and was denied similar financing from a
116 depository institution, by a rural fund; provided that, with
117 respect to any one eligible business, the maximum amount of
118 investments made in such business by one or more rural
119 funds, on a collective basis with all of the businesses'

120 affiliates, with the proceeds of capital investments shall
121 be the greater of twenty percent of the rural fund's capital
122 investment authority or six million five hundred thousand
123 dollars, exclusive of investments made with repaid or
124 redeemed investments or interest or profits realized thereon;

125 (16) "Rural area", any county of this state that has a
126 population of less than eighty thousand according to the
127 2020 decennial census of the United States;

128 (17) "Rural area average wage", seventy-five percent
129 of the state average wage as determined by the department
130 for the most recently completed full calendar year;

131 (18) "Rural fund", an entity certified by the
132 department under the provisions of section 620.3510;

133 (19) "Rural investor", an entity that makes a capital
134 investment in a rural fund;

135 (20) "Senior secured debt", any loan that is secured
136 by a first mortgage on real estate with a loan-to-value
137 ratio of less than eighty percent;

138 (21) "State tax liability", any liability incurred by
139 any entity subject to the state income tax imposed under
140 chapter 143, excluding withholding tax imposed under
141 sections 143.191 to 143.265, or an insurance company paying
142 an annual tax on its gross premium receipts, including
143 retaliatory tax, or other financial institution paying taxes
144 to the state or any political subdivision of the state under
145 the provisions of chapter 148, or an express company which
146 pays an annual tax on its gross receipts in this state.

620.3510. 1. A rural fund that seeks to have an
2 equity investment certified as a capital investment eligible
3 for credits authorized under the provisions of sections
4 620.3500 to 620.3530 shall apply to the department. The
5 department shall begin accepting applications within one

6 hundred eighty days of the effective date of sections
7 620.3500 to 620.3530. The application shall include:
8 (1) The amount of capital investment requested;
9 (2) A copy of the applicant's or an affiliate of the
10 applicant's license as a rural business investment company
11 under 7 U.S.C. Section 2009cc or as a small business
12 investment company under 15 U.S.C. Section 681, and a
13 certificate executed by an executive officer of the
14 applicant attesting that such license remains in effect and
15 has not been revoked;
16 (3) Evidence that, as of the date the application is
17 submitted, the applicant or affiliates of the applicant have
18 invested:
19 (a) At least one hundred million dollars in nonpublic
20 companies located in counties within the United States with
21 a population of less than fifty thousand according to the
22 2010 decennial census of United States; and
23 (b) At least thirty million dollars in nonpublic
24 companies located in Missouri;
25 (4) A business plan that includes a revenue impact
26 assessment projecting state and local tax revenue to be
27 generated by the applicant's proposed qualified investments,
28 prepared by a nationally recognized, third-party,
29 independent economic forecasting firm using a dynamic
30 economic forecasting model that analyzes the applicant's
31 business plan in yearly increments over the ten years
32 following the date the application is submitted to the
33 department. Such plan shall include an estimate of the
34 number of jobs created and jobs retained in this state as a
35 result of the applicant's qualified investments; and
36 (5) A nonrefundable application fee of five thousand
37 dollars payable to the department.

38 2. Within sixty days after the receipt of a completed
39 application, the department shall grant or deny the
40 application in full or in part. The department shall deny
41 the application if:

42 (1) The applicant does not satisfy all of the criteria
43 provided under subsection 1 of this section;

44 (2) The revenue impact assessment submitted with the
45 application does not demonstrate that the applicant's
46 business plan will result in a positive fiscal impact on
47 this state over a ten-year period that exceeds the
48 cumulative amount of tax credits that would be issued to the
49 applicant if the application were approved; or

50 (3) The department has already approved the maximum
51 amount of capital investment authority under section
52 620.3515.

53 3. If the department denies any part of the
54 application, it shall inform the applicant of the grounds
55 for such denial. If the applicant provides any additional
56 information required by the department or otherwise
57 completes its application within fifteen days of the notice
58 of denial, the application shall be considered complete as
59 of the original date of resubmission. If the applicant
60 fails to provide the information or fails to complete its
61 application within the fifteen-day period, the application
62 shall remain denied and shall be resubmitted in full with a
63 new submission date and a new application fee.

64 4. Upon approval of an application, the department
65 shall certify the proposed equity investment as a capital
66 investment eligible for credits under sections 620.3500 to
67 620.3530, subject to the limitations contained in section
68 620.3515, and the department shall enter into a written
69 agreement with the rural fund and rural investor covering
70 the qualified investment and tax credits under the act and

71 such other provisions as the department may require. The
72 department shall provide written notice of the certification
73 to the applicant, which shall include the amount of the
74 applicant's capital investment authority. The department
75 shall certify capital investments in the order that the
76 applications are received by the department. Applications
77 received on the same day shall be deemed to have been
78 received simultaneously. For applications that are complete
79 and received on the same day, the department shall certify
80 applications in proportionate percentages based upon the
81 ratio of the amount of capital investment authority
82 requested in an application to the total amount of capital
83 investment authority requested in all applications.

620.3515. 1. The department shall certify capital
2 investment authority under the provisions of sections
3 620.3500 to 620.3530 in amounts that would authorize not
4 more than sixteen million dollars in state tax credits to be
5 claimed against state tax liability in any calendar year,
6 excluding any credit amounts carried forward as provided
7 under subsection 1 of section 620.3520. Within ninety days
8 of the applicant receiving notice of certification, the
9 rural fund shall issue the capital investment to, and
10 receive cash in the amount of the certified amount from, a
11 rural investor. At least ten percent of the rural
12 investor's capital investment shall be composed of capital
13 raised by the rural investor directly or indirectly from
14 sources, including directors, members, employees, officers,
15 and affiliates of the rural investor, other than the amount
16 invested by the allocatee claiming the tax credits in
17 exchange for such allocation of tax credits. The rural fund
18 shall provide the department with evidence of the receipt of
19 the cash investment within ninety-five days of the applicant
20 receiving notice of certification.

21 2. If the rural fund does not receive the cash
22 investment and issue the capital investment within such time
23 period following receipt of the certification notice, the
24 certification shall lapse and the rural fund shall not issue
25 the capital investment without reapplying to the department
26 for certification. Lapsed certifications shall revert to
27 the department and shall be reissued pro rata to applicants
28 whose capital investment allocations were reduced during the
29 immediately preceding application cycle in accordance with
30 the application process provided under subsection 4 of
31 section 620.3510. Any lapsed certification not reissued
32 within the same calendar year as the lapsed certification
33 was issued shall not be reissued.

34 3. A rural fund, before making a qualified investment,
35 may request from the department a written opinion as to
36 whether the business in which it proposes to invest is an
37 eligible business. Such request shall be on a form
38 developed by the department to be completed by the eligible
39 business and the rural fund, which shall provide information
40 as requested by the department to make its opinion. If the
41 department fails to notify the rural fund of its
42 determination by the twentieth business day following its
43 receipt of the completed form and all information necessary
44 to form its opinion, the business in which the rural fund
45 proposes to invest shall be deemed an eligible business.

620.3520. 1. Upon making a capital investment in a
2 rural fund, a rural investor shall have a vested right to
3 earn a tax credit that will be issued by the department that
4 may be used against such entity's state tax liability that
5 may be utilized on each credit allowance date of such
6 capital investment in an amount equal to the applicable
7 percentage for such credit allowance date multiplied by the
8 purchase price paid to the rural fund for the capital

9 investment. The amount of the credit claimed by a rural
10 investor shall not exceed the amount of such entity's state
11 tax liability for the tax year for which the credit is
12 claimed. Any amount of credit that a rural investor is
13 prohibited from claiming in a taxable year as a result of
14 this section may be carried forward for use in any of the
15 five subsequent taxable years, and shall not be carried back
16 to prior taxable years. A rural investor claiming a credit
17 under the provisions of sections 620.3500 to 620.3530 shall
18 not incur any additional tax that may arise as a result of
19 claiming such credit.

20 2. No credit claimed under the provisions of sections
21 620.3500 to 620.3530 shall be refundable or sellable on the
22 open market. Credits earned by or allocated to a
23 partnership, limited liability company, or S-corporation may
24 be allocated to the partners, members, or shareholders of
25 such entity for their direct use in accordance with the
26 provisions of any agreement among such partners, members, or
27 shareholders, and a rural fund shall notify the department
28 of the names of the entities that are eligible to utilize
29 credits pursuant to an allocation of credits or a change in
30 allocation of credits, or due to a transfer of a capital
31 investment upon such allocation, change, or transfer. Such
32 allocation shall not be considered a sale for the purposes
33 of this section.

34 3. The department may recapture credits from a
35 taxpayer that claimed a credit authorized under this section
36 if:

37 (1) The rural fund does not invest sixty percent of
38 its capital investment authority in qualified investments in
39 this state within two years of the credit allowance date,
40 and one hundred percent of its capital investment authority
41 in qualified investments in this state within three years of

42 the credit allowance date, provided that at least seventy
43 percent of such initial qualified investments shall be made
44 in eligible businesses located in rural areas or eligible
45 businesses that are also agribusinesses. In no event shall
46 more than thirty percent of such initial qualified
47 investments be made in eligible businesses located outside
48 of a rural area;

49 (2) The rural fund fails to maintain qualified
50 investments equal to ninety percent of its capital
51 investment authority from the third until the sixth credit
52 allowance date, with seventy percent of such investments
53 maintained in eligible businesses located in rural areas or
54 eligible businesses that are also agribusinesses, provided
55 that in no event shall more than thirty percent of such
56 qualified investments be made in eligible businesses located
57 outside of a rural area. For each year the rural fund fails
58 to maintain such investments, the department may recapture
59 an amount of such year's allowed credits equal to the
60 percentage difference between ninety percent of a rural
61 fund's capital investment authority and the actual amount of
62 qualified investments maintained for such year. For the
63 purposes of this subdivision, a qualified investment is
64 considered maintained even if the qualified investment was
65 sold or repaid so long as the rural fund reinvests an amount
66 equal to the capital returned or recovered by the rural fund
67 from the original investment, exclusive of any profits
68 realized, in other qualified investments in this state
69 within twelve months of the receipt of such capital.
70 Amounts received periodically by a rural fund shall be
71 treated as continually invested in qualified investments if
72 the amounts are reinvested in one or more qualified
73 investments by the end of the following calendar year. A
74 rural fund shall not be required to reinvest capital

75 returned from qualified investments after the fifth credit
76 allowance date, and such qualified investments shall be
77 considered held continuously by the rural fund through the
78 sixth credit allowance date;

79 (3) The rural fund, before exiting the program in
80 accordance with sections 620.3500 to 620.3530 or prior to
81 thirty days after the sixth credit allowance date, whichever
82 is earlier, makes a distribution or payment that results in
83 the rural fund having less than one hundred percent of its
84 capital investment authority invested in qualified
85 investments in this state or held in cash or other
86 marketable securities; or

87 (4) The rural fund violates the provisions of section
88 620.3525, in which case the department may recapture an
89 amount equal to the amount of a rural fund's capital
90 investment authority found to be in violation of such
91 provisions.

92 For the purposes of meeting and maintaining the objectives
93 established for investment in subdivisions (1) and (2) of
94 this subsection, a rural fund's qualified investments shall
95 be multiplied by a factor of one and a quarter in counties
96 with less than thirty thousand in population and more than
97 thirteen thousand in population and shall be multiplied by a
98 factor of one and a half in counties with a population of
99 thirteen thousand or less according to the most recent
100 decennial census.

101 4. No recapture shall occur until the rural fund has
102 been given notice of noncompliance and afforded six months
103 from the date of such notice to cure the noncompliance
104 occurring within the first two years following the initial
105 credit allowance date and ninety days to cure noncompliance
106 thereafter.

620.3525. No eligible business that receives a
2 qualified investment under the provisions of sections
3 620.3500 to 620.3530, or any affiliates of such eligible
4 businesses, shall directly or indirectly:

5 (1) Own or have the right to acquire an ownership
6 interest in a rural fund or member or affiliate of a rural
7 fund, including, but not limited to, a holder of a capital
8 investment issued by the rural fund; or

9 (2) Loan to or invest in a rural fund or member or
10 affiliate of a rural fund, including, but not limited to, a
11 holder of a capital investment issued by a rural fund, where
12 the proceeds of such loan or investment are directly or
13 indirectly used to fund or refinance the purchase of a
14 capital investment under sections 620.3500 to 620.3530.

620.3530. 1. Rural funds shall submit a report to the
2 department within the first fifteen business days after the
3 second and third credit allowance date. The report
4 following the second credit allowance date shall provide
5 documentation as to the investment of sixty percent of the
6 purchase price of such capital investment in qualified
7 investments. The report following the third credit
8 allowance date shall provide documentation as to the
9 investment of one hundred percent of the purchase price of
10 such capital investment in qualified investments. Unless
11 previously reported pursuant to this subsection, such
12 reports shall also include:

13 (1) The name and location of each eligible business
14 receiving a qualified investment;

15 (2) Bank statements of such rural fund evidencing each
16 qualified investment;

17 (3) A copy of the written opinion of the department,
18 as provided in subsection 3 of section 620.3515, or evidence

19 that such business was an eligible business at the time of
20 such qualified investment, as applicable;

21 (4) The number of jobs created and jobs retained
22 resulting from each qualified investment;

23 (5) The average annual salary of positions described
24 in subdivision (4) of this subsection; and

25 (6) Such other information as required by the
26 department.

27 2. For all subsequent years, rural funds shall submit
28 an annual report to the department within ninety days of the
29 beginning of the calendar year during the compliance
30 period. The report shall include, but is not limited to,
31 the following:

32 (1) The number of jobs created and jobs retained as a
33 result of qualified investments;

34 (2) The average annual salary of positions described
35 in subdivision (1) of this subsection and new payroll; and

36 (3) Such other information as required by the
37 department.

38 3. The program authorized pursuant to sections
39 620.3500 to 620.3530 shall be considered a business
40 recruitment tax credit under subdivision (4) of subsection 2
41 of section 135.800, and any rural fund approved under this
42 program shall be subject to the provisions of sections
43 135.800 to 135.830.

44 4. On or after the sixth anniversary of the credit
45 allowance date, a rural fund may apply to the department to
46 exit the program and no longer be subject to regulation
47 under the provisions of sections 620.3500 to 620.3530 except
48 for de-certification and the state reimbursement amount as
49 provided in this section. Such request shall be on a form
50 developed by the department to be completed by the rural
51 fund, which shall provide information as requested by the

52 department to make its determination. The department shall
53 respond to the exit application within thirty days of
54 receipt of the completed form and all information to make
55 its determination. In evaluating the exit application, the
56 fact that no credits have been recaptured and that the rural
57 fund has not received a notice of recapture that has not
58 been cured pursuant to subsection 4 of section 620.3520
59 shall be sufficient evidence to prove that the rural fund is
60 eligible for exit. The department shall not unreasonably
61 deny, delay, or withhold its determination of an exit
62 application submitted under this subsection. If the exit
63 application is denied, the notice shall include the reasons
64 for such determination.

65 5. (1) For each calendar year in which a rural fund
66 makes or maintains a qualified investment in an eligible
67 business in this state, the fund shall determine the number
68 of new full-time employees produced at the eligible business
69 as a result of the investment. New jobs created shall be
70 computed by subtracting the number of full-time employees at
71 the eligible business on the date of the fund's initial
72 qualified investment in the eligible business from the
73 number of full-time employees at the eligible business on
74 the last day of the calendar year. If the computation
75 results in a number less than zero, the number of new jobs
76 created by the fund's qualified investment for that calendar
77 year period shall be zero.

78 (2) After a fund's application for exit is approved
79 under subsection 4 of this section, the department shall
80 calculate the state reimbursement amount. The state
81 reimbursement amount shall equal the amount by which the
82 total amount of tax credits issued to the fund exceeds the
83 product obtained by multiplying the rural area average wage
84 by the aggregate number of jobs created resulting from such

85 fund's qualified investments. If that product is greater
86 than the total amount of tax credits issued to the fund for
87 the qualified investments under the provisions of sections
88 620.3500 to 620.3530, the state reimbursement amount shall
89 equal zero. The number of jobs created equals the sum of
90 jobs created as reported by the fund annually pursuant to
91 section 620.3530.

92 (3) On or after the ninth anniversary of the credit
93 allowance date, if a rural fund declines to submit an exit
94 application in accordance with subsection 4 of this section,
95 the department may determine the state reimbursement amount
96 in accordance with subdivision (1) of this subsection.

97 (4) After the state reimbursement amount is computed,
98 the fund shall not be permitted to make further
99 distributions to equity holders of the fund, including
100 investors that are equity holders of the funds, without
101 first remitting the state reimbursement amount to the
102 department.

103 6. Pursuant to section 23.253 of the Missouri sunset
104 act:

105 (1) The program authorized under sections 620.3500 to
106 620.3530 shall expire on August 28, 2028, unless
107 reauthorized by the general assembly; and

108 (2) Sections 620.3500 to 620.3530 shall terminate on
109 September first of the calendar year immediately following
110 the calendar year in which the program authorized under
111 sections 620.3500 to 620.3530 is sunset; and

112 (3) If such program is reauthorized, the program
113 authorized under sections 620.3500 to 620.3530 shall
114 automatically sunset six years after the effective date of
115 the reauthorization of sections 620.3500 to 620.3530; and

116 (4) Nothing in this subsection shall preclude a rural
117 fund that has received certified capital investment

118 authority from the department prior to the expiration of
119 sections 620.3500 to 620.3530 from issuing the capital
120 investment pursuant to that authority in accordance with
121 sections 620.3500 to 620.3530.

122 7. The department may adopt such rules, statements of
123 policy, procedures, forms, and guidelines as may be
124 necessary to carry out the provisions of sections 620.3500
125 to 620.3530. Any rule or portion of a rule, as that term is
126 defined in section 536.010, that is created under the
127 authority delegated in this section shall become effective
128 only if it complies with and is subject to all of the
129 provisions of chapter 536 and, if applicable, section
130 536.028. This section and chapter 536 are nonseverable and
131 if any of the powers vested with the general assembly
132 pursuant to chapter 536 to review, to delay the effective
133 date, or to disapprove and annul a rule are subsequently
134 held unconstitutional, then the grant of rulemaking
135 authority and any rule proposed or adopted after August 28,
136 2022, shall be invalid and void.

643.050. 1. In addition to any other powers vested in
2 it by law the commission shall have the following powers:

3 (1) Adopt, promulgate, amend and repeal rules and
4 regulations consistent with the general intent and purposes
5 of sections 643.010 to 643.355, chapter 536, [and] Titles V
6 and VI of the federal Clean Air Act, as amended, 42 U.S.C.
7 7661[,] et seq., and 42 U.S.C. Section 7412(r), as amended,
8 for covered processes of agricultural stationary sources
9 that use, store, or sell anhydrous ammonia, including, but
10 not limited to:

11 (a) Regulation of use of equipment known to be a
12 source of air contamination;

13 (b) Establishment of maximum quantities of air
14 contaminants that may be emitted from any air contaminant
15 source; [and]

16 (c) Regulations necessary to enforce the provisions of
17 Title VI of the Clean Air Act, as amended, 42 U.S.C. 7671[,]
18 et seq., regarding any Class I or Class II substances as
19 defined therein; and

20 (d) Regulations necessary to implement and enforce the
21 risk management plans under 42 U.S.C. Section 7412(r), as
22 amended, for agricultural facilities that use, store, or
23 sell anhydrous ammonia;

24 (2) After holding public hearings in accordance with
25 section 643.070, establish areas of the state and prescribe
26 air quality standards for such areas giving due recognition
27 to variations, if any, in the characteristics of different
28 areas of the state which may be deemed by the commission to
29 be relevant;

30 (3) (a) To require persons engaged in operations
31 which result in air pollution to monitor or test emissions
32 and to file reports containing information relating to rate,
33 period of emission and composition of effluent;

34 (b) Require submission to the director for approval of
35 plans and specifications for any article, machine,
36 equipment, device, or other contrivance specified by
37 regulation the use of which may cause or control the
38 issuance of air contaminants; but any person responsible for
39 complying with the standards established under sections
40 643.010 to 643.355 shall determine, unless found by the
41 director to be inadequate, the means, methods, processes,
42 equipment and operation to meet the established standards;

43 (4) Hold hearings upon appeals from orders of the
44 director or from any other actions or determinations of the
45 director hereunder for which provision is made for appeal,

46 and in connection therewith, issue subpoenas requiring the
47 attendance of witnesses and the production of evidence
48 reasonably relating to the hearing;

49 (5) Enter such order or determination as may be
50 necessary to effectuate the purposes of sections 643.010 to
51 643.355. In making its orders and determinations hereunder,
52 the commission shall exercise a sound discretion in weighing
53 the equities involved and the advantages and disadvantages
54 to the person involved and to those affected by air
55 contaminants emitted by such person as set out in section
56 643.030. If any small business, as defined by section
57 643.020, requests information on what would constitute
58 compliance with the requirements of sections 643.010 to
59 643.355 or any order or determination of the department or
60 commission, the department shall respond with written
61 criteria to inform the small business of the actions
62 necessary for compliance. No enforcement action shall be
63 undertaken by the department or commission until the small
64 business has had a period of time, negotiated with the
65 department, to achieve compliance;

66 (6) Cause to be instituted in a court of competent
67 jurisdiction legal proceedings to compel compliance with any
68 final order or determination entered by the commission or
69 the director;

70 (7) Settle or compromise in its discretion, as it may
71 deem advantageous to the state, any suit for recovery of any
72 penalty or for compelling compliance with the provisions of
73 any rule;

74 (8) Develop such facts and make such investigations as
75 are consistent with the purposes of sections 643.010 to
76 643.355, and, in connection therewith, to enter or authorize
77 any representative of the department to enter at all
78 reasonable times and upon reasonable notice in or upon any

79 private or public property for the purpose of inspecting or
80 investigating any condition which the commission or director
81 shall have probable cause to believe to be an air
82 contaminant source or upon any private or public property
83 having material information relevant to said air contaminant
84 source. The results of any such investigation shall be
85 reduced to writing, and a copy thereof shall be furnished to
86 the owner or operator of the property. No person shall
87 refuse entry or access, requested for purposes of inspection
88 under this provision, to an authorized representative of the
89 department who presents appropriate credentials, nor
90 obstruct or hamper the representative in carrying out the
91 inspection. A suitably restricted search warrant, upon a
92 showing of probable cause in writing and upon oath, shall be
93 issued by any judge having jurisdiction to any such
94 representative for the purpose of enabling him to make such
95 inspection;

96 (9) Secure necessary scientific, technical,
97 administrative and operational services, including
98 laboratory facilities, by contract or otherwise, with any
99 educational institution, experiment station, or any board,
100 department, or other agency of any political subdivision or
101 state or the federal government;

102 (10) Classify and identify air contaminants; and

103 (11) Hold public hearings as required by sections
104 643.010 to 643.355.

105 2. No rule or portion of a rule promulgated under the
106 authority of this chapter shall become effective unless it
107 has been promulgated pursuant to the provisions of section
108 536.024.

109 3. The commission shall have the following duties with
110 respect to the prevention, abatement and control of air
111 pollution:

112 (1) Prepare and develop a general comprehensive plan
113 for the prevention, abatement and control of air pollution;

114 (2) Encourage voluntary cooperation by persons or
115 affected groups to achieve the purposes of sections 643.010
116 to 643.355;

117 (3) Encourage political subdivisions to handle air
118 pollution problems within their respective jurisdictions to
119 the extent possible and practicable and provide assistance
120 to political subdivisions;

121 (4) Encourage and conduct studies, investigations and
122 research;

123 (5) Collect and disseminate information and conduct
124 education and training programs;

125 (6) Advise, consult and cooperate with other agencies
126 of the state, political subdivisions, industries, other
127 states and the federal government, and with interested
128 persons or groups;

129 (7) Represent the state of Missouri in all matters
130 pertaining to interstate air pollution including the
131 negotiations of interstate compacts or agreements.

132 4. Nothing contained in sections 643.010 to 643.355
133 shall be deemed to grant to the commission or department any
134 jurisdiction or authority with respect to air pollution
135 existing solely within commercial and industrial plants,
136 works, or shops or to affect any aspect of employer-employee
137 relationships as to health and safety hazards.

138 5. Any information relating to secret processes or
139 methods of manufacture or production discovered through any
140 communication required under this section shall be kept
141 confidential.

643.079. 1. Any air contaminant source required to
2 obtain a permit issued under sections 643.010 to 643.355
3 shall pay annually beginning April 1, 1993, a fee as

4 provided herein. For the first year the fee shall be twenty-
5 five dollars per ton of each regulated air contaminant
6 emitted. Thereafter, the fee shall be set every three years
7 by the commission by rule and shall be at least twenty-five
8 dollars per ton of regulated air contaminant emitted but not
9 more than forty dollars per ton of regulated air contaminant
10 emitted in the previous calendar year. If necessary, the
11 commission may make annual adjustments to the fee by rule.
12 The fee shall be set at an amount consistent with the need
13 to fund the reasonable cost of administering sections
14 643.010 to 643.355, taking into account other moneys
15 received pursuant to sections 643.010 to 643.355. For the
16 purpose of determining the amount of air contaminant
17 emissions on which the fees authorized under this section
18 are assessed, a facility shall be considered one source
19 [under the definition of] as described in subsection 2 of
20 section 643.078, except that a facility with multiple
21 operating permits shall pay the emission fees authorized
22 under this section separately for air contaminants emitted
23 under each individual permit.

24 2. A source which produces charcoal from wood shall
25 pay an annual emission fee under this subsection in lieu of
26 the fee established in subsection 1 of this section. The
27 fee shall be based upon a maximum fee of twenty-five dollars
28 per ton and applied upon each ton of regulated air
29 contaminant emitted for the first four thousand tons of each
30 contaminant emitted in the amount established by the
31 commission pursuant to subsection 1 of this section, reduced
32 according to the following schedule:

33 (1) For fees payable under this subsection in the
34 years 1993 and 1994, the fee shall be reduced by one hundred
35 percent;

36 (2) For fees payable under this subsection in the
37 years 1995, 1996 and 1997, the fee shall be reduced by
38 eighty percent;

39 (3) For fees payable under this subsection in the
40 years 1998, 1999 and 2000, the fee shall be reduced by sixty
41 percent.

42 3. The fees imposed in subsection 2 of this section
43 shall not be imposed or collected after the year 2000 unless
44 the general assembly reimposes the fee.

45 4. Each air contaminant source with a permit issued
46 under sections 643.010 to 643.355 shall pay the fee for the
47 first four thousand tons of each regulated air contaminant
48 emitted each year but no air contaminant source shall pay
49 fees on total emissions of regulated air contaminants in
50 excess of twelve thousand tons in any calendar year. A
51 permitted air contaminant source which emitted less than one
52 ton of all regulated pollutants shall pay a fee equal to the
53 amount per ton set by the commission. An air contaminant
54 source which pays emission fees to a holder of a certificate
55 of authority issued pursuant to section 643.140 may deduct
56 such fees from any amount due under this section. The fees
57 imposed in this section shall not be applied to carbon oxide
58 emissions. The fees imposed in subsection 1 of this section
59 and this subsection shall not be applied to sulfur dioxide
60 emissions from any Phase I affected unit subject to the
61 requirements of Title IV, Section 404, of the federal Clean
62 Air Act, as amended, 42 U.S.C. Section 7651[**7**] et seq., any
63 sooner than January 1, 2000. The fees imposed on emissions
64 from Phase I affected units shall be consistent with and
65 shall not exceed the provisions of the federal Clean Air
66 Act, as amended, and the regulations promulgated
67 thereunder. Any such fee on emissions from any Phase I
68 affected unit shall be reduced by the amount of the service

69 fee paid by that Phase I affected unit pursuant to
70 subsection 8 of this section in that year. Any fees that
71 may be imposed on Phase I sources shall follow the
72 procedures set forth in subsection 1 of this section and
73 this subsection and shall not be applied retroactively.

74 5. Moneys collected under this section shall be
75 transmitted to the director of revenue for deposit in
76 appropriate subaccounts of the natural resources protection
77 fund created in section 640.220. A subaccount shall be
78 maintained for fees paid by air contaminant sources which
79 are required to be permitted under Title V of the federal
80 Clean Air Act, as amended, 42 U.S.C. Section 7661[,] et
81 seq., and used, upon appropriation, to fund activities by
82 the department to implement the operating permits program
83 authorized by Title V of the federal Clean Air Act, as
84 amended. Another subaccount shall be maintained for fees
85 paid by air contaminant sources which are not required to be
86 permitted under Title V of the federal Clean Air Act as
87 amended, and used, upon appropriation, to fund other air
88 pollution control program activities. Another subaccount
89 shall be maintained for service fees paid under subsection 8
90 of this section by Phase I affected units which are subject
91 to the requirements of Title IV, Section 404, of the federal
92 Clean Air Act Amendments of 1990 (42 U.S.C. Section 7651c),
93 as amended, [42 U.S.C. Section 7651,] and used, upon
94 appropriation, to fund air pollution control program
95 activities. The provisions of section 33.080 to the
96 contrary notwithstanding, moneys in the fund shall not
97 revert to general revenue at the end of each biennium.
98 Interest earned by moneys in the subaccounts shall be
99 retained in the subaccounts. The per-ton fees established
100 under subsection 1 of this section may be adjusted annually,
101 consistent with the need to fund the reasonable costs of the

102 program, but shall not be less than twenty-five dollars per
103 ton of regulated air contaminant nor more than forty dollars
104 per ton of regulated air contaminant. The first adjustment
105 shall apply to moneys payable on April 1, 1994, and shall be
106 based upon the general price level for the twelve-month
107 period ending on August thirty-first of the previous
108 calendar year.

109 6. The department may initiate a civil action in
110 circuit court against any air contaminant source which has
111 not remitted the appropriate fees within thirty days. In
112 any judgment against the source, the department shall be
113 awarded interest at a rate determined pursuant to section
114 408.030 and reasonable attorney's fees. In any judgment
115 against the department, the source shall be awarded
116 reasonable attorney's fees.

117 7. The department shall not suspend or revoke a permit
118 for an air contaminant source solely because the source has
119 not submitted the fees pursuant to this section.

120 8. Any Phase I affected unit which is subject to the
121 requirements of Title IV, Section 404, of the federal Clean
122 Air Act Amendments of 1990 (42 U.S.C. Section 7651c), as
123 amended, [42 U.S.C. Section 7651,] shall pay annually
124 beginning April 1, 1993, and terminating December 31, 1999,
125 a service fee for the previous calendar year as provided
126 herein. For the first year, the service fee shall be twenty-
127 five thousand dollars for each Phase I affected generating
128 unit to help fund the administration of sections 643.010 to
129 643.355. Thereafter, the service fee shall be annually set
130 by the commission by rule, following public hearing, based
131 on an annual allocation prepared by the department showing
132 the details of all costs and expenses upon which such fees
133 are based consistent with the department's reasonable needs
134 to administer and implement sections 643.010 to 643.355 and

135 to fulfill its responsibilities with respect to Phase I
136 affected units, but such service fee shall not exceed twenty-
137 five thousand dollars per generating unit. Any such Phase I
138 affected unit which is located on one or more contiguous
139 tracts of land with any Phase II generating unit that pays
140 fees under subsection 1 or subsection 2 of this section
141 shall be exempt from paying service fees under this
142 subsection. A "contiguous tract of land" shall be defined
143 to mean adjacent land, excluding public roads, highways and
144 railroads, which is under the control of or owned by the
145 permit holder and operated as a single enterprise.

146 9. The department of natural resources shall determine
147 the fees due pursuant to this section by the state of
148 Missouri and its departments, agencies and institutions,
149 including two- and four-year institutions of higher
150 education. The director of the department of natural
151 resources shall forward the various totals due to the joint
152 committee on capital improvements and the directors of the
153 individual departments, agencies and institutions. The
154 departments, as part of the budget process, shall annually
155 request by specific line item appropriation funds to pay
156 said fees and capital funding for projects determined to
157 significantly improve air quality. If the general assembly
158 fails to appropriate funds for emissions fees as
159 specifically requested, the departments, agencies and
160 institutions shall pay said fees from other sources of
161 revenue or funds available. The state of Missouri and its
162 departments, agencies and institutions may receive
163 assistance from the small business technical assistance
164 program established pursuant to section 643.173.

165 10. Each retail agricultural facility that uses,
166 stores, or sells anhydrous ammonia that is an air
167 contaminant source subject to the risk management plan under

168 42 U.S.C. Section 7412(r), as amended, shall pay an annual
169 registration fee of two hundred dollars. In addition, each
170 retail agricultural facility that uses, stores, or sells
171 anhydrous ammonia shall pay an annual tonnage fee calculated
172 on the number of tons of anhydrous ammonia sold. The
173 initial retail tonnage fee shall be set at one dollar and
174 twenty-five cents per ton of anhydrous ammonia used or
175 sold. Each distributor or terminal agricultural facility
176 that uses, stores, or sells anhydrous ammonia that is an air
177 contaminant source subject to the risk management plan
178 program 3 under 40 CFR Part 68 shall pay an annual
179 registration fee of five thousand dollars and shall not pay
180 a tonnage fee. The annual registration fees and tonnage fee
181 may be periodically revised under subsection 11 of this
182 section. However, the fees collected shall be used
183 exclusively for the purposes of administering the provisions
184 of 42 U.S.C. Section 7412(r), as amended, for such
185 agricultural facilities. Fees paid by agricultural air
186 contaminant sources that use, store, or sell anhydrous
187 ammonia for the purposes of implementing the requirements of
188 42 U.S.C. Section 7412(r), as amended, shall be deposited
189 into the anhydrous ammonia risk management plan subaccount
190 within the natural resources protection fund created in
191 section 643.245. If the funding exceeds the reasonable
192 costs to administer the programs as set forth in this
193 section, the department of natural resources shall reduce
194 fees for all registrants if the fees derived exceed the
195 reasonable cost of administering the risk management plan
196 under 42 U.S.C. Section 7412(r), as amended.

197 11. Notwithstanding any statutory fee amounts or
198 maximums to the contrary, the department of natural
199 resources may conduct a comprehensive review and propose
200 changes to the fee structure authorized by sections 643.073,

201 643.075, 643.079, 643.225, 643.228, 643.232, 643.237, and
202 643.242 after holding stakeholder meetings in order to
203 solicit stakeholder input from each of the following
204 groups: the asbestos industry, electric utilities, mineral
205 and metallic mining and processing facilities, cement kiln
206 representatives, and any other interested industrial or
207 business entities or interested parties. The department
208 shall submit a proposed fee structure with stakeholder
209 agreement to the air conservation commission. The
210 commission shall review such recommendations at the
211 forthcoming regular or special meeting, but shall not vote
212 on the fee structure until a subsequent meeting. If the
213 commission approves, by vote of two-thirds majority or five
214 of seven commissioners, the fee structure recommendations,
215 the commission shall authorize the department to file a
216 notice of proposed rulemaking containing the recommended fee
217 structure, and after considering public comments, may
218 authorize the department to file the order of rulemaking for
219 such rule with the joint committee on administrative rules
220 pursuant to sections 536.021 and 536.024 no later than
221 December first of the same year. If such rules are not
222 disapproved by the general assembly in the manner set out
223 below, they shall take effect on January first of the
224 following calendar year and the previous fee structure shall
225 expire upon the effective date of the commission-adopted fee
226 structure. Any regulation promulgated under this subsection
227 shall be deemed to be beyond the scope and authority
228 provided in this subsection, or detrimental to permit
229 applicants, if the general assembly, within the first sixty
230 calendar days of the regular session immediately following
231 the filing of such regulation, by concurrent resolution
232 disapproves the regulation by concurrent resolution. If the
233 general assembly so disapproves any regulation filed under

234 this subsection, the commission shall continue to use the
235 previous fee structure. The authority of the commission to
236 further revise the fee structure as provided by this
237 subsection shall expire on August 28, 2024.

643.245. 1. All moneys received pursuant to sections
2 643.225 to 643.245 and any other moneys so designated shall
3 be placed in the state treasury and credited to the "Natural
4 Resources Protection Fund – Air Pollution Asbestos Fee
5 Subaccount", which is hereby created. Such moneys received
6 pursuant to sections 643.225 to 643.245 shall, subject to
7 appropriation, be used solely for the purpose of
8 administering this chapter. Any unexpended balance in such
9 fund at the end of any appropriation period shall not be
10 transferred to the general revenue fund of the state
11 treasury and shall be exempt from the provisions of section
12 33.080.

13 2. All moneys received under subsection 10 of section
14 643.079 and any other moneys so designated shall be placed
15 in the "Natural Resources Protection Fund - Anhydrous
16 Ammonia Risk Management Plan Subaccount", which is hereby
17 created. Such moneys received under subsection 10 of
18 section 643.079 shall, subject to appropriation, be used
19 solely for the purpose of administering the provisions of
20 section 643.079. Any unexpended balance in such fund at the
21 end of any appropriation period shall not be transferred to
22 the general revenue fund of the state treasury and shall be
23 exempt from the provisions of section 33.080.

24 3. The state treasurer, with the approval of the board
25 of fund commissioners, is authorized to deposit all of the
26 moneys in any of the qualified state depositories. All such
27 deposits shall be secured in such manner and shall be made
28 upon such terms and conditions as are now and may hereafter
29 be approved by law relative to state deposits. Any interest

30 received on such deposits shall be credited to the natural
31 resources protection fund – air pollution asbestos fee
32 subaccount.

2 644.060. 1. Processed recycled asphalt shingles, as
3 defined in section 260.221, may be used for fill,
4 reclamation, and other beneficial purposes without a permit
5 under sections 644.006 to 644.141 if such processed recycled
6 asphalt shingles are inspected for toxic and hazardous
7 substances in accordance with requirements established by
8 the department of natural resources, provided that processed
9 recycled asphalt shingles shall not be used for such
10 purposes within one hundred feet of any lake, river, sink
11 hole, perennial stream, or ephemeral stream.

12 2. This section shall not be construed to authorize
13 the abandonment, accumulation, placement, or storage of
14 recycled asphalt shingles or processed recycled asphalt
15 shingles on any real property without the consent of the
real property owner.

2 [266.355. Unless provided for by federal
3 law, rule or regulation, the director of the
4 department of agriculture shall promulgate,
5 pursuant to chapter 536, and enforce regulations
6 setting forth minimum general standards covering
7 the design, construction, location,
8 installation, and operation of equipment for
9 storing, handling, transporting by tank truck,
10 tank trailer, tank car and utilizing anhydrous
11 ammonia. The provisions of this section shall
12 not apply to equipment which is in use for
13 storing anhydrous ammonia as of August 28, 2010,
14 and which is found by the department to be in
15 substantial compliance with generally accepted
16 standards of safety regarding life and
17 property. The department shall adopt the
18 minimum general safety standards for the storage
19 and handling of anhydrous ammonia set forth in
20 ANSI Standard K61.1-1999, Safety Requirements
21 for the Storage and Handling of Anhydrous
22 Ammonia; except that, ANSI Standard K61.1-1999
23 shall not be adopted by the department prior to
24 December 1, 2012. For purposes of this section,
25 "ANSI" means the American National Standards
Institute.]

Section B. Because immediate action is necessary to
2 promote agricultural economic opportunities in this state,
3 the repeal of section 266.355, the repeal and reenactment of
4 sections 60.301, 60.315, 60.345, 135.305, 135.686, 348.436,
5 348.500, 643.050, 643.079, and 643.245, and the enactment of
6 sections 21.915, 135.755, 135.775, 135.778, 135.1610,
7 275.357 of this act is deemed necessary for the immediate
8 preservation of the public health, welfare, peace, and
9 safety, and is hereby declared to be an emergency act within
10 the meaning of the constitution, and the repeal of section
11 266.355, the repeal and reenactment of sections 60.301,
12 60.315, 60.345, 135.305, 135.686, 348.436, 348.500, 643.050,
13 643.079, and 643.245, and the enactment of sections 21.915,
14 135.755, 135.775, 135.778, 135.1610, 275.357 of this act
15 shall be in full force and effect upon its passage and
16 approval.