

Journal of the Senate

FIRST REGULAR SESSION

THIRTY-FIRST DAY - WEDNESDAY, MARCH 1, 2023

The Senate met pursuant to adjournment.

Senator Rowden in the Chair.

The Reverend Carl Gauck offered the following prayer:

"The earth is the Lord's and all that is in it, the world, and those who live in it" (Psalm 24:1)

Almighty Creator, on such a wondrous sunny day we give You thanks for the beauty of it, the warmth of sun on our face and the hope that spring will arrive soon. We delight in each day and what it holds, and we are eager to do the work You have given us to do. May we always be grateful for what comes from Your mighty hand. In Your Holy Name we pray. Amen.

The Pledge of Allegiance to the Flag was recited.

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

The Journal of the previous day was read and approved.

The following Senators were present during the day's proceedings:

Present—Senators

Arthur	Bean	Beck	Bernskoetter	Black	Brattin	Brown (16th Dist.)
Brown (26th Dist.)	Carter	Cierpiot	Coleman	Eigel	Eslinger	Fitzwater
Gannon	Hoskins	Hough	Koenig	Luetkemeyer	May	McCreery
Moon	Mosley	O'Laughlin	Razer	Rizzo	Roberts	Rowden
Schroer	Thompson Rehder	Trent	Washington—32			

Absent—Senators—None

Absent with leave—Senators

Crawford Williams—2

Vacancies—None

RESOLUTIONS

Senator Razer offered Senate Resolution No. 193, regarding Eagle Scout, Tristan M. Roske, Kansas City, which was adopted.

Senator Bean offered Senate Resolution No. 194, regarding Alison Shipp, Poplar Bluff, which was adopted.

CONCURRENT RESOLUTIONS

Senator Fitzwater offered the following concurrent resolution:

SENATE CONCURRENT RESOLUTION NO. 16

Whereas, between 1942 to 1966, the United States government produced, in secrecy and without proper protective measures, 300,000 tons of uranium in St. Louis City and St. Charles County as part of the Manhattan Project to produce the atomic bomb; and

Whereas, in the mid-1950s, the property that was next to Francis Howell High School was transferred to the United States Atomic Energy Commission (AEC); and

Whereas, from 1957 to 1966, the AEC operated a uranium processing facility at that site. Impure ore concentrates and some scrap metal were processed at the plant. Other radioactive wastes were disposed of in the quarry in Weldon Spring by the AEC. The operation produced 16,000 tons of uranium annually; and

Whereas, Francis Howell High School was in operation when the United States government hid its uranium processing plant from the enemy by operating next to the school from 1957 to 1966; and

Whereas, in the 1990s, despite initial concern from school administration and parents that Francis Howell High School be relocated during cleanup efforts, Francis Howell High School remained in operation while the cleanup was conducted by the United States Department of Energy. Documents detail the public relations efforts the Department of Energy took to ease local concern for fear that relocation efforts would slow down the cleanup and risk the safety of the drinking water for 70,000 residents because the mixed hazardous and radioactive material in the quarry were starting to leach toward wellfields; and

Whereas, the United States government damaged property and harmed residents of St. Louis, North St. Louis County, and St. Charles County through the improper handling of 2.3 million cubic yards of mixed radioactive contamination during the nation's race to produce the atomic bomb in World War II and from the subsequent push to make more nuclear weapons during the Cold War; and

Whereas, the United States government publicly admitted to exposing atomic bomb workers to radioactive waste without the workers' knowledge or consent and failing to provide atomic bomb workers with proper protective gear; and

Whereas, in 2000, the Energy Employees Occupational Illness Compensation Program Act (EEOICPA) was passed, and employees of the Department of Energy have been paid out over \$284,200,840 in EEOICPA benefits in Missouri alone; and

Whereas, despite the Department of Energy's data regarding illnesses for atomic bomb workers, residents of Coldwater Creek, St. Louis City, and North St. Louis County and students, faculty, and nearby residents of Francis Howell High School have suffered from the same illnesses and diseases as the atomic bomb workers and have died without regard or accountability; and

Whereas, Missourians have been made ill, due to the Manhattan Project, through inhalation from smokestack emissions, exposure to radiation, and contact made with contaminated quarries, creeks, and groundwater; and

Whereas, Missourians are reporting diseases and cancers related to chronic exposure to ionizing radiation and exposure to chemical war waste that clearly match diseases documented by the Centers for Disease Control and Prevention, Environmental Protection Agency, Agency for Toxic Substance and Disease Registry, Department of Justice, and Department of Veterans Affairs; and

Whereas, radioactive waste was not stored in a sufficiently protective manner at the St. Louis Airport Storage (SLAPS) on Latty Avenue, which resulted in the washing of radioactive material into Coldwater Creek. The creek carried such radioactive material into North St. Louis County, contaminating much of the area around the creek where children play. Heavy rains have caused the creek to flood into the yards and basements of residents in that area; and

Whereas, in 1973, approximately 47,000 tons of that same radioactive waste was illegally dumped into the West Lake Landfill in Bridgeton; and

Whereas, during the 1950s and 1960s, as part of a series of Cold War experiments, the United States Army selected St. Louis as one of the cities singled out for heavy-duty testing during Operation Large Area Coverage. Testing was conducted throughout the Pruitt-Igoe housing project located northwest of downtown St. Louis; and

Whereas, the Weldon Spring Site, which is located in St. Charles County and approximately 30 miles west of St. Louis, was the largest explosive production site erected and established by the United States government in 1941 for the purposes of producing trinitrotoluene (TNT) and dinitrotoluene (DNT). It consisted of two distinct areas, the chemical plant and the quarry. The Army used the quarry for disposal of rubble contaminated with TNT; and

Whereas, the Manhattan Project-era atomic programs produced and left behind vast quantities of chemical contaminants that include, but are not limited to, antimony, arsenic, cadmium, calcium hydroxide, chromium, ethylene glycol, friable and nonfriable asbestos-containing material, heavy metals, hydrofluoric acid, magnesium, magnesium fluoride, manganese, mercury, molybdenum, nickel, nitrates, nitric acid, nitroaromatics, perchloric acid, polychlorinated biphenyls (PCBs), polyaromatic hydrocarbons, potassium hydroxide, selenium, sodium hydroxide, sulfates, tetrachloroethylene, tributyl phosphate, and zinc. Radiological contaminants identified at the site were radium, thorium, and uranium; and

Whereas, the aforementioned activities of the United States government in Missouri have had a deleterious effect on the environment of this state and have resulted in the contamination of the surface water and groundwater of a large geographic area in Missouri with radioactive and other hazardous and toxic contaminants:

Now Therefore Be It Resolved that the members of the Senate of the One Hundred Second General Assembly, First Regular Session, the House of Representatives concurring therein, hereby urge the Missouri Attorney General, the Missouri Department of Natural Resources, and the Missouri Department of Health and Senior Services to conduct a joint investigation into whether the State of Missouri and its residents could potentially receive monetary compensation from the United States government for contamination of the environment in Missouri with radioactive and other hazardous contaminants as a result of the production of military explosive weapons and nuclear weapons, dumping contaminants and equipment, and other activities conducted by the United States government in Missouri, to the extent that conducting such an investigation will cost the Attorney General, Department of Natural Resources, and Department of Health and Senior Services no additional moneys or resources; and

Be It Further Resolved that the Missouri Attorney General report the results of the investigation, if any, to the members of the General Assembly by December 31, 2023; and

Be It Further Resolved that the General Assembly requests that the Missouri Congressional delegation expand the Radiation Exposure Compensation Act to include Missouri residents exposed to nuclear waste from the Manhattan Project and look for additional funding opportunities for education for medical providers, health screenings for residents exposed to nuclear waste from such project, and medical care necessitated by such exposure; and

Be It Further Resolved that the Secretary of the Missouri Senate be instructed to prepare a properly inscribed copy of this resolution for the Missouri Attorney General, the directors of the Department of Natural Resources and the Department of Health and Senior Services, and each member of Missouri's Congressional delegation.

Senator Eigel offered the following concurrent resolution:

SENATE CONCURRENT RESOLUTION NO. 17

Whereas, Article I of the United States Constitution begins "All legislative powers herein granted shall be vested in a Congress"; and

Whereas, the Congress has exceeded the legislative powers granted in the Constitution thereby encroaching on the powers that are "reserved to the states respectively, or to the people" as the Tenth Amendment affirms and the rights "retained by the people" to which the Ninth Amendment refers; and

Whereas, in Federalist No. 10, James Madison wrote that "No man is allowed to be a judge in his own cause, because his interest would certainly bias his judgment, and,....with greater reason, a body of men are unfit to be both judges and parties at the same time"; and

Whereas, this same principle was emphasized in the 1798 Kentucky Resolutions (drafted by Thomas Jefferson) that the United States government "was not made the exclusive or final judge of the extent of the powers delegated to itself; since that would have made its discretion, and not the Constitution, the measure of its powers"; and

Whereas, the Congress has latent but neglected powers to correct such judicial supremacy by means of Article III Section 2 regulations on appellate jurisdiction, yet by similar reasoning such regulatory powers should be additionally extended to the several states, heeding Jefferson's warnings that we not make the Constitution "a mere thing of wax in the hands of the judiciary" for "to consider the judges as the ultimate arbiters of all constitutional questions" would then "place us under the despotism of an oligarchy", rather "the people themselves" are the "true corrective of constitutional abuses" and the states remain the closest and most representative voice of the people; and

Whereas, the United States Constitution should then be amended to enable the several states to correct violations of the limited powers by the United States and thereby restore the proper balance between the powers of Congress and those of the several states, and better prevent the denial or disparagement of the rights retained by the people:

Now Therefore Be It Resolved that the members of the Missouri Senate, One Hundred Second General Assembly, First Regular Session, the House of Representatives concurring therein, hereby strongly urge the Congress of the United States to propose the following amendment, known as the State Powers Amendment, or SPA:

"Section 1. Any provision of law or regulation of the United States may be repealed by the several states, and such repeal shall be effective when the legislatures of a Representative Majority of the several states approve resolutions for this purpose that particularly describe the same provision or provisions of law or regulation to be repealed. A Representative Majority of the several states is a majority of the states also having together a majority of the apportioned Representatives in Congress.

Section 2. The several states shall have power to make regulations and exceptions to the appellate jurisdiction of the Supreme Court and all inferior courts and tribunals of the United States, and such regulations and exceptions shall be effective when the legislatures of a Representative Majority of the several states approve identical resolutions for this purpose no more than five years apart."; and

Be It Further Resolved that should the Congress fail to act after two-thirds of the several states petition alike in substance for a State Powers Amendment, then a "convention to propose amendments" under Article V of the United States Constitution shall be the proper course and that delegates to such convention should be selected by the legislatures in the several states and should vote by state, according to the practices established by the 1787 Federal Convention in Philadelphia; and

Be It Further Resolved that the state of Missouri reserves its further right to petition in the same manner for further amendments as the General Assembly may deem warranted; and

Be It Further Resolved that copies of this resolution be forwarded to the legislatures of all the several states inviting them to likewise join in support of this petition; and

Be It Further Resolved that the Secretary of the Missouri Senate be instructed to prepare properly inscribed copies of this resolution for the Speaker of the United States House of Representatives, the President of the United States Senate, and each member of the Missouri congressional delegation.

INTRODUCTION OF BILLS

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

SB 699—By Brattin.

An Act to repeal section 556.036, RSMo, and to enact in lieu thereof one new section relating to statute of limitations for felony sexual offenses.

SB 700—By Luetkemeyer.

An Act to amend chapter 537, RSMo, by adding thereto one new section relating to a cause of action against private contractors for conditions of public property.

SB 701—By Schroer.

An Act to repeal section 213.111, RSMo, and to enact in lieu thereof one new section relating to relief granted by a court in an action brought under the Missouri Human Rights Act.

SB 702—By Beck.

An Act to amend chapter 389, RSMo, by adding thereto one new section relating to trains carrying hazardous material, with penalty provisions.

SB 703—By Eslinger.

An Act to repeal section 178.694, RSMo, and to enact in lieu thereof one new section relating to Dolly Parton's Imagination Library Affiliate.

SB 704—By Eslinger.

An Act to repeal sections 334.031 and 334.035, RSMo, and to enact in lieu thereof two new sections relating to applicants for physician license.

SB 705—By Rizzo.

An Act to repeal sections 579.065 and 579.068, RSMo, and to enact in lieu thereof two new sections relating to the offense of drug trafficking, with penalty provisions and an emergency clause.

SB 706—By Koenig.

An Act to repeal section 72.418, RSMo, and to enact in lieu thereof one new section relating to fire protection services in St. Louis County.

SB 707—By Trent.

An Act to amend chapter 128, RSMo, by adding thereto one new section relating to residency qualifications for candidates for representative in congress, with penalty provisions and a severability clause.

SB 708—By O'Laughlin, Bernskoetter, Brown (16), Bean, and Eslinger.

An Act to repeal sections 490.715, 516.120, 516.140, 537.058, 537.060, and 537.067, RSMo, and to enact in lieu thereof thirty-one new sections relating to civil actions.

SB 709—By O'Laughlin.

An Act to amend chapter 393, RSMo, by adding thereto one new section relating to the closure of electric power plants.

SB 710—By Moon.

An Act to repeal sections 266.291, 266.301, 266.311, 266.331, 266.336, and 266.347, RSMo, and to enact in lieu thereof six new sections relating to fertilizer control.

SB 711—By Eigel.

An Act to repeal section 161.020, RSMo, and to enact in lieu thereof one new section relating to abolishing the department of elementary and secondary education.

SB 712—By Brown (26).

An Act to repeal section 290.528, RSMo, and to enact in lieu thereof one new section relating to the preemption of local ordinances involving employment law.

SB 713—By Washington.

An Act to amend chapter 376, RSMo, by adding thereto two new sections relating to health insurance coverage of maternity services.

SB 714—By Washington.

An Act to amend chapter 192, RSMo, by adding thereto one new section relating to the collection of demographic data by certain entities.

SB 715—By Washington.

An Act to amend chapter 192, RSMo, by adding thereto one new section relating to health advocates.

SB 716—By Washington.

An Act to repeal sections 144.070 and 301.140, RSMo, and to enact in lieu thereof two new sections relating to motor vehicle sales tax payment plans.

SJR 47—By Rizzo.

Joint Resolution submitting to the qualified voters of Missouri, an amendment to article IV of the Constitution of Missouri, by adding thereto one new section relating to the appropriation of state money.

Senator Trent assumed the Chair.

REFERRALS

President Pro Tem Rowden referred **SJR 26** to the Committee on Fiscal Oversight.

President Pro Tem Rowden referred **SCR 14** and **SCR 15** to the Committee on Rules, Joint Rules, Resolutions and Ethics.

INTRODUCTION OF BILLS

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

SB 717—By Fitzwater.

An Act to amend chapter 393, RSMo, by adding thereto one new section relating to the closure of electric power plants.

SB 718—By Fitzwater.

An Act to amend chapter 34, RSMo, by adding thereto one new section relating to ensuring cloud computing capabilities on state information technology.

SB 719—By Fitzwater.

An Act to repeal section 105.669, RSMo, and to enact in lieu thereof one new section relating to retirement benefits for public officers.

SB 720—By Hoskins.

An Act to amend chapter 135, RSMo, by adding thereto one new section relating to a work opportunity tax credit.

REPORTS OF STANDING COMMITTEES

Senator O'Laughlin, Chair of the Committee on Rules, Joint Rules, Resolutions and Ethics, submitted the following report:

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which was referred **SS No. 2** for **SCS** for **SB 96**, begs leave to report that it has examined the same and finds that the bill has been truly perfected and that the printed copies furnished the Senators are correct.

SENATE BILLS FOR PERFECTION

Senator Bean moved that **SB 139** be taken up for perfection, which motion prevailed.

Senator Bean offered **SS** for **SB 139**, entitled:

SENATE SUBSTITUTE FOR SENATE BILL NO. 139

An Act to amend chapter 226, RSMo, by adding thereto one new section relating to the designation of a historic region.

Senator Bean moved that **SS** for **SB 139** be adopted, which motion prevailed.

On motion of Senator Bean, **SS** for **SB 139** was declared perfected and ordered printed.

Senator Brattin moved that **SB 131**, with **SCS**, be taken up for perfection, which motion prevailed.

SCS for **SB 131**, entitled:

SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 131

An Act to repeal section 144.064, RSMo, and to enact in lieu thereof two new sections relating to firearms tax relief.

Was taken up.

Senator Brattin moved that **SCS** for **SB 131** be adopted.

Senator Brattin offered **SS** for **SCS** for **SB 131**, entitled:

SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 131

An Act to repeal section 144.064, RSMo, and to enact in lieu thereof two new sections relating to firearms tax relief.

Senator Brattin moved that **SS** for **SCS** for **SB 131** be adopted.

Senator Arthur offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 1, In the Title, Lines 3-4, by striking "firearms tax relief" and inserting in lieu thereof the following: "tax relief"; and

Further amend said bill, page 3, Section 135.098, line 70, by inserting after all of said line the following:

"144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other state of the United States, or between this state and any foreign country, and any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America, and such retail sales of tangible personal property which the general assembly of the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

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

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

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

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

(4) Replacement machinery, equipment, and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; and machinery and equipment, and the materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state. For the purposes of this subdivision, a “material recovery processing plant” means a facility that has as its primary purpose the recovery of materials into a usable product or a different form which is used in producing a new product and shall include a facility or equipment which are used exclusively for the collection of recovered materials for delivery to a material recovery processing plant but shall not include motor vehicles used on highways. For purposes of this section, the terms motor vehicle and highway shall have the same meaning pursuant to section 301.010. For the purposes of this subdivision, subdivision (5) of this subsection, and section 144.054, as well as the definition in subdivision (9) of subsection 1 of section 144.010, the term “product” includes telecommunications services and the term “manufacturing” shall include the production, or production and transmission, of telecommunications services. The preceding sentence does not make a substantive change in the law and is intended to clarify that the term “manufacturing” has included and continues to include the production and transmission of “telecommunications services”, as enacted in this subdivision and subdivision (5) of this subsection, as well as the definition in subdivision (9) of subsection 1 of section 144.010. The preceding two sentences reaffirm legislative intent consistent with the interpretation of this subdivision and subdivision (5) of this subsection in *Southwestern Bell Tel.*

Co. v. Director of Revenue, 78 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and accordingly abrogates the Missouri supreme court's interpretation of those exemptions in *IBM Corporation v. Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the extent inconsistent with this section and *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005). The construction and application of this subdivision as expressed by the Missouri supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed. Material recovery is not the reuse of materials within a manufacturing process or the use of a product previously recovered. The material recovery processing plant shall qualify under the provisions of this section regardless of ownership of the material being recovered;

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

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

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

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

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

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

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

(12) Electrical energy used in the actual primary manufacture, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of the cost of electrical energy so used or if the raw materials used in such processing contain at least twenty-five percent recovered materials as

defined in section 260.200. There shall be a rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least twenty-five percent recovered materials. For purposes of this subdivision, "processing" means any mode of treatment, act or series of acts performed upon materials to transform and reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing by the producer at the production facility;

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

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

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

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

(17) All amounts paid or charged for admission or participation or other fees paid by or other charges to individuals in or for any place of amusement, entertainment or recreation, games or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political subdivision and do not inure to any private person, firm, or corporation, provided, however, that a municipality or other political subdivision may enter into revenue-sharing agreements with private persons, firms, or corporations providing goods or services, including management services, in or for the place of amusement, entertainment or recreation, games or athletic events, and provided further that nothing in this subdivision shall exempt from tax any amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;

(18) All sales of insulin, and all sales, rentals, repairs, and parts of durable medical equipment, prosthetic devices, and orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items, including samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and accessories including parts, and hospital beds and accessories and ambulatory aids including parts, and all sales or rental of manual and powered wheelchairs including parts, and stairway lifts, Braille writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales or rental of scooters including parts, and reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription drugs to individuals with disabilities, and drugs required by the Food and Drug Administration to meet the over-the-counter drug product labeling

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

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

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

(21) All ticket sales made by benevolent, scientific and educational associations which are formed to foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

(22) All sales made to any private not-for-profit elementary or secondary school, all sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an eligible new generation processing entity as defined in section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed additives" means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term "farm machinery and equipment" shall mean:

(a) New or used farm tractors and such other new or used farm machinery and equipment, including utility vehicles used for any agricultural use, and repair or replacement parts thereon and any accessories for and upgrades to such farm machinery and equipment and rotary mowers used for any agricultural purposes. For the purposes of this subdivision, "utility vehicle" shall mean any motorized vehicle manufactured and used exclusively for off-highway use which is more than fifty inches but no more than eighty inches in width, measured from outside of tire rim to outside of tire rim, with an unladen dry weight of three thousand five hundred pounds or less, traveling on four or six wheels;

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

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

a. Used exclusively for agricultural purposes;

b. Used on land owned or leased for the purpose of producing farm products; and

c. Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;

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

(a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;

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

(c) Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;

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

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

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

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

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

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

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

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

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

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

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

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

(36) All purchases by a contractor on behalf of an entity located in another state, provided that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption" shall mean any

document evidencing that the entity is exempt from sales and use taxes on purchases pursuant to the laws of the state in which the entity is located. Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the exemption. If the exemption certificate issued by the exempt entity to the contractor is later determined by the director of revenue to be invalid for any reason and the contractor has accepted the certificate in good faith, neither the contractor or the exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result of use of the invalid exemption certificate. Materials shall be exempt from all state and local sales and use taxes when purchased by a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities for the following:

(a) An exempt entity located in this state, if the entity is one of those entities able to issue project exemption certificates in accordance with the provisions of section 144.062; or

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

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

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

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

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

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

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

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

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

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

(44) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled by such motor vehicles, that are actually used in the normal course of business to haul property on the public highways of the state, and that are capable of hauling loads commensurate with the motor vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of such vehicles. For purposes of this subdivision, "motor vehicle" and "public highway" shall have the meaning as ascribed in section 390.020;

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

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

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

(c) "Internet access", a service that enables users to connect to the internet to access content, information, or other services without regard to whether the service is referred to as telecommunications, communications, transmission, or similar services, and without regard to whether a provider of the service is subject to regulation by the Federal Communications Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this subdivision, internet access also includes: the purchase, use, or sale of communications services, including telecommunications services as defined in section 144.010, to the extent the communications services are purchased, used, or sold to provide the service described in this subdivision or to otherwise enable users to access content, information, or other services offered over the internet; services that are incidental to the provision of a service described in this subdivision, when furnished to users as part of such service, including a home page, electronic mail, and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity; a home page electronic mail and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity that are provided independently or that are not packed with internet access. As used in this subdivision, internet access does not include voice, audio, and video programming or other products and services, except services described in this paragraph or this subdivision, that use internet protocol or any successor protocol and for which there is a charge, regardless of whether the charge is separately stated or aggregated with the charge for services described in this paragraph or this subdivision;

(d) “Tax”, any charge imposed by the state or a political subdivision of the state for the purpose of generating revenues for governmental purposes and that is not a fee imposed for a specific privilege, service, or benefit conferred, except as described as otherwise under this subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a governmental entity. The term tax shall not include any franchise fee or similar fee imposed or authorized under sections 67.1830 to 67.1846 or section 67.2689; Section 622 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee related to obligations of telecommunications carriers under the Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:

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

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

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

(46) All purchases by a company of solar photovoltaic energy systems, components used to construct a solar photovoltaic energy system, and all purchases of materials and supplies used directly to construct or make improvements to such systems, provided that such systems:

(a) Are sold or leased to an end user; or

(b) Are used to produce, collect and transmit electricity for resale or retail;

(47) All sales of diapers. For the purposes of this subdivision, “diapers” shall mean absorbent garments worn by infants or toddlers who are not toilet-trained or by individuals who are incapable of controlling their bladder or bowel movements;

(48) All sales of feminine hygiene products. For the purposes of this subdivision, “feminine hygiene products” shall mean tampons, pads, liners, and cups.

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

Further amend the title and enacting clause accordingly.

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

Senator Koenig offered **SA 2**:

SENATE AMENDMENT NO. 2

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 1, In the Title, Line 3, by striking “firearms”; and

Further amend said bill, page 3, section 135.098, line 70, by inserting after all of said line the following:

“144.030. 1. There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and any other state of the United States, or between this state and any foreign country, and any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America, and such retail sales of tangible personal property which the general assembly of the state of Missouri is prohibited from taxing or further taxing by the constitution of this state.

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

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

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

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

(4) Replacement machinery, equipment, and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; and machinery and equipment, and the materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state. For the purposes of this subdivision, a “material recovery processing plant” means a facility that has as its primary purpose the recovery of materials into a usable product or a different form which is used in producing a new product and shall include a facility or equipment which are used exclusively for the collection of recovered materials for delivery to a material recovery processing plant but shall not include motor vehicles used on highways. For purposes of this section, the terms motor vehicle and highway shall have the same meaning pursuant to section 301.010. For the purposes of this subdivision, subdivision (5) of this subsection, and section 144.054, as well as the definition in subdivision (9) of subsection 1 of section 144.010, the term “product” includes telecommunications services and the term “manufacturing” shall include the production, or production and transmission, of telecommunications services. The preceding sentence does not make a substantive change in the law and is intended to clarify that the term “manufacturing” has included and continues to include the production and transmission of “telecommunications services”, as enacted in this subdivision and subdivision (5) of this subsection, as well as the definition in subdivision (9) of subsection 1 of section 144.010. The preceding two sentences reaffirm legislative intent consistent with the interpretation of this subdivision and subdivision (5) of this subsection in *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and accordingly abrogates the Missouri supreme court's interpretation of those exemptions in *IBM Corporation v. Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the extent inconsistent with this section and *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005). The construction and application of this subdivision as expressed by the Missouri supreme court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed. Material recovery is not the reuse of materials within a manufacturing process or the use of a product previously recovered. The material recovery processing plant shall qualify under the provisions of this section regardless of ownership of the material being recovered;

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

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

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

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

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

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

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

(12) Electrical energy used in the actual primary manufacture, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical energy so used exceeds ten percent of the total cost of production, either primary or secondary, exclusive of the cost of electrical energy so used or if the raw materials used in such processing contain at least twenty-five percent recovered materials as defined in section 260.200. There shall be a rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least twenty-five percent recovered materials. For purposes of this subdivision, "processing" means any mode of treatment, act or series of acts performed upon materials to transform and reduce them to a different state or thing, including treatment necessary to maintain or preserve such processing by the producer at the production facility;

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

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

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

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

(17) All amounts paid or charged for admission or participation or other fees paid by or other charges to individuals in or for any place of amusement, entertainment or recreation, games or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a municipality or other political subdivision where all the proceeds derived therefrom benefit the municipality or other political

subdivision and do not inure to any private person, firm, or corporation, provided, however, that a municipality or other political subdivision may enter into revenue-sharing agreements with private persons, firms, or corporations providing goods or services, including management services, in or for the place of amusement, entertainment or recreation, games or athletic events, and provided further that nothing in this subdivision shall exempt from tax any amounts retained by any private person, firm, or corporation under such revenue-sharing agreement;

(18) All sales of insulin, and all sales, rentals, repairs, and parts of durable medical equipment, prosthetic devices, and orthopedic devices as defined [on January 1, 1980,] by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, **as amended**, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items, including samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and accessories including parts, and hospital beds and accessories and ambulatory aids including parts, and all sales or rental of manual and powered wheelchairs including parts **and accessories**, and stairway lifts, Braille writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales or rental of scooters including parts, and reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription drugs to individuals with disabilities, and drugs required by the Food and Drug Administration to meet the over-the-counter drug product labeling requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner licensed to prescribe;

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

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

(21) All ticket sales made by benevolent, scientific and educational associations which are formed to foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

(22) All sales made to any private not-for-profit elementary or secondary school, all sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an eligible new generation processing entity as defined in section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges on any exempt item. As used in this subdivision, the term “feed additives” means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term “pesticides” includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term “farm machinery and equipment” shall mean:

(a) New or used farm tractors and such other new or used farm machinery and equipment, including utility vehicles used for any agricultural use, and repair or replacement parts thereon and any accessories for and upgrades to such farm machinery and equipment and rotary mowers used for any agricultural purposes. For the purposes of this subdivision, “utility vehicle” shall mean any motorized vehicle manufactured and used exclusively for off-highway use which is more than fifty inches but no more than eighty inches in width, measured from outside of tire rim to outside of tire rim, with an unladen dry weight of three thousand five hundred pounds or less, traveling on four or six wheels;

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

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

a. Used exclusively for agricultural purposes;

b. Used on land owned or leased for the purpose of producing farm products; and

c. Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;

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

(a) “Domestic use” means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be

deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;

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

(c) Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) An exempt entity located in this state, if the entity is one of those entities able to issue project exemption certificates in accordance with the provisions of section 144.062; or

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

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

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

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

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

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

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

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

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

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

(44) Motor vehicles registered in excess of fifty-four thousand pounds, and the trailers pulled by such motor vehicles, that are actually used in the normal course of business to haul property on the public highways of the state, and that are capable of hauling loads commensurate with the motor vehicle's registered weight; and the materials, replacement parts, and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of such vehicles. For purposes of this subdivision, “motor vehicle” and “public highway” shall have the meaning as ascribed in section 390.020;

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

(a) “Direct costs”, costs incurred by a governmental authority solely because of an internet service provider's use of the public right-of-way. The term shall not include costs that the governmental authority

would have incurred if the internet service provider did not make such use of the public right-of-way. Direct costs shall be determined in a manner consistent with generally accepted accounting principles;

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

(c) “Internet access”, a service that enables users to connect to the internet to access content, information, or other services without regard to whether the service is referred to as telecommunications, communications, transmission, or similar services, and without regard to whether a provider of the service is subject to regulation by the Federal Communications Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this subdivision, internet access also includes: the purchase, use, or sale of communications services, including telecommunications services as defined in section 144.010, to the extent the communications services are purchased, used, or sold to provide the service described in this subdivision or to otherwise enable users to access content, information, or other services offered over the internet; services that are incidental to the provision of a service described in this subdivision, when furnished to users as part of such service, including a home page, electronic mail, and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity; a home page electronic mail and instant messaging, including voice-capable and video-capable electronic mail and instant messaging, video clips, and personal electronic storage capacity that are provided independently or that are not packed with internet access. As used in this subdivision, internet access does not include voice, audio, and video programming or other products and services, except services described in this paragraph or this subdivision, that use internet protocol or any successor protocol and for which there is a charge, regardless of whether the charge is separately stated or aggregated with the charge for services described in this paragraph or this subdivision;

(d) “Tax”, any charge imposed by the state or a political subdivision of the state for the purpose of generating revenues for governmental purposes and that is not a fee imposed for a specific privilege, service, or benefit conferred, except as described as otherwise under this subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a governmental entity. The term tax shall not include any franchise fee or similar fee imposed or authorized under sections 67.1830 to 67.1846 or section 67.2689; Section 622 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee related to obligations of telecommunications carriers under the Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:

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

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

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

(46) All purchases by a company of solar photovoltaic energy systems, components used to construct a solar photovoltaic energy system, and all purchases of materials and supplies used directly to construct or make improvements to such systems, provided that such systems:

- (a) Are sold or leased to an end user; or
- (b) Are used to produce, collect and transmit electricity for resale or retail.

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

Further amend said bill, page 4, section 144.064, line 25, by inserting after all of said line the following:

"144.813. In addition to all other exemptions granted under this chapter, there is hereby specifically exempted from state and local sales and use taxes defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761, and section 238.235 all sales of class III medical devices as described in 21 U.S.C. 360c(a)(1)(C) that use electric fields for the purposes of the treatment of cancer including components and repair parts and the disposable or single-patient-use supplies required for the use of such devices."; and

Further amend the title and enacting clause accordingly.

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

Senator Brattin offered **SA 3**, which was read:

SENATE AMENDMENT NO. 3

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 2, Section 135.098, Line 30, by inserting after "shall" the following: "**not**".

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

Senator Coleman offered **SA 4**:

SENATE AMENDMENT NO. 4

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 3, Section 135.098, Line 70, by inserting after all of said line the following:

“144.014. 1. Notwithstanding other provisions of law to the contrary, [beginning October 1, 1997, the tax levied and imposed under this chapter on] all retail sales of food shall be [at the rate of one percent. The revenue derived from the one percent rate pursuant to this section shall be deposited by the state treasurer in the school district trust fund and shall be distributed as provided in section 144.701] **exempted from the provisions of and from the computation of the tax levied, assessed, or payable pursuant to this chapter, the local sales tax law as defined in section 32.085, and section 238.235.**

2. For the purposes of this section, the term “food” shall include only those products and types of food for which food stamps may be redeemed pursuant to the provisions of the Federal Food Stamp Program as contained in 7 U.S.C. Section 2012, as that section now reads or as it may be amended hereafter, and shall include food dispensed by or through vending machines. For the purpose of this section, except for vending machine sales, the term “food” shall not include food or drink sold by any establishment where the gross receipts derived from the sale of food prepared by such establishment for immediate consumption on or off the premises of the establishment constitutes more than eighty percent of the total gross receipts of that establishment, regardless of whether such prepared food is consumed on the premises of that establishment, including, but not limited to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house, or café.”; and

Further amend the title and enacting clause accordingly.

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

Senator O’Laughlin requested unanimous consent of the Senate to allow St. Louis City Police Chief Robert J. Tracy to enter the Chamber with side arms, which request was granted.

Senator Washington offered SA 5:

SENATE AMENDMENT NO. 5

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 1, In the Title, Lines 3-4, by striking “firearms tax relief” and inserting in lieu thereof the following: “**tax relief for constitutionally protected activities**”; and

Further amend said bill, page 4, section 144.064, line 25, by inserting in lieu thereof the following:

“**Section 1. 1. For purposes of this section, the following terms shall mean:**

(1) “**Department**”, the Missouri department of revenue;

(2) “**State tax liability**”, any liability incurred by the taxpayer pursuant to the provisions of chapter 143, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions;

(3) “**Tax credit**”, a credit against the taxpayer's state tax liability;

(4) “**Taxpayer**”, any individual subject to the state income tax pursuant to chapter 143.

2. For all tax years beginning on or after January 1, 2024, a taxpayer who has an ancestor who was considered three-fifths of a person pursuant to Article 2, Section 1 of the United States Constitution shall be authorized to claim a tax credit in an amount equal to two thousand dollars.

3. The tax credit allowed by this section shall be claimed by such taxpayer at the time such taxpayer files a return and shall be applied against the income tax liability imposed by chapter 143, excluding the withholding tax imposed by sections 143.191 to 143.265. The department may require any documentation it deems necessary to administer the provisions of this section.

4. Any amount of tax credit that exceeds the taxpayer's state tax liability shall be refunded to the taxpayer. Tax credits authorized pursuant to this section shall not be transferred, sold, assigned, or otherwise conveyed.

5. The department may promulgate rules and adopt statements of policy, procedures, forms and guidelines to implement and administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2023, shall be invalid and void.”; and

Further amend the title and enacting clause accordingly.

Senator Washington moved that the above amendment be adopted.

Senator Eigel requested that a roll call vote be taken. He was joined in his request by Senators Brattin, Brown (26), Carter, and Hoskins.

SA 5 failed by the following vote:

YEAS—Senators

Arthur	May	McCreery	Mosley	Razer	Rizzo	Roberts
Washington—8						

NAYS—Senators

Black	Brattin	Brown (16th Dist.)	Brown (26th Dist.)	Carter	Cierpiot	Eigel
Eslinger	Fitzwater	Gannon	Hoskins	Hough	Koenig	Luetkemeyer
Moon	O’Laughlin	Rowden	Schroer	Thompson Rehder	Trent—20	

Absent—Senators

Bean	Beck	Bernskoetter	Coleman—4
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Absent with leave—Senators

Crawford	Williams—2
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Vacancies—None

Senator Washington offered **SA 6**:

SENATE AMENDMENT NO. 6

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 1, In the Title, Lines 3-4, by striking “firearms tax relief” and inserting in lieu thereof the following: “**tax relief for constitutionally protected activities**”; and

Further amend said bill, page 4, section 144.064, line 25, by inserting in lieu thereof the following:

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

(1) “Department”, the Missouri department of revenue;

(2) “State tax liability”, any liability incurred by the taxpayer pursuant to the provisions of chapter 143, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions;

(3) “Tax credit”, a credit against the taxpayer's state tax liability;

(4) “Taxpayer”, any individual subject to the state income tax pursuant to chapter 143.

2. For all tax years beginning on or after January 1, 2024, a taxpayer shall be authorized to claim a tax credit in an amount equal to one hundred percent of all costs and expenses incurred by the taxpayer during the tax year for quartering any soldiers during a time of peace.

3. The tax credit allowed by this section shall be claimed by such taxpayer at the time such taxpayer files a return and shall be applied against the income tax liability imposed by chapter 143, excluding the withholding tax imposed by sections 143.191 to 143.265. The department may require any documentation it deems necessary to administer the provisions of this section.

4. Any amount of tax credit that exceeds the taxpayer's state tax liability shall be refunded to the taxpayer. Tax credits authorized pursuant to this section shall not be transferred, sold, assigned, or otherwise conveyed.

5. The department may promulgate rules and adopt statements of policy, procedures, forms and guidelines to implement and administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2023, shall be invalid and void.”; and

Further amend the title and enacting clause accordingly.

Senator Washington moved that the above amendment be adopted, which motion failed.

Senator McCreery offered SA 7:

SENATE AMENDMENT NO. 7

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 1, Section A, Line 3, by inserting after all of said line the following:

“32.115. 1. The department of revenue shall grant a tax credit, to be applied in the following order until used, against:

- (1) The annual tax on gross premium receipts of insurance companies in chapter 148;
- (2) The tax on banks determined pursuant to subdivision (2) of subsection 2 of section 148.030;
- (3) The tax on banks determined in subdivision (1) of subsection 2 of section 148.030;
- (4) The tax on other financial institutions in chapter 148;
- (5) The corporation franchise tax in chapter 147;
- (6) The state income tax in chapter 143; and
- (7) The annual tax on gross receipts of express companies in chapter 153.

2. For proposals approved pursuant to section 32.110:

(1) The amount of the tax credit shall not exceed fifty percent of the total amount contributed during the taxable year by the business firm or, in the case of a financial institution, where applicable, during the relevant income period in programs approved pursuant to section 32.110;

(2) Except as provided in subsection 2 or 5 of this section, a tax credit of up to seventy percent may be allowed for contributions to programs where activities fall within the scope of special program priorities as defined with the approval of the governor in regulations promulgated by the director of the department of economic development;

(3) Except as provided in subsection 2 or 5 of this section, the tax credit allowed for contributions to programs located in any community shall be equal to seventy percent of the total amount contributed where such community is a city, town or village which has fifteen thousand or less inhabitants as of the last decennial census and is located in a county which is either located in:

(a) An area that is not part of a standard metropolitan statistical area;

(b) A standard metropolitan statistical area but such county has only one city, town or village which has more than fifteen thousand inhabitants; or

(c) A standard metropolitan statistical area and a substantial number of persons in such county derive their income from agriculture.

Such community may also be in an unincorporated area in such county as provided in subdivision (1), (2) or (3) of this subsection. Except in no case shall the total economic benefit of the combined federal and state tax savings to the taxpayer exceed the amount contributed by the taxpayer during the tax year;

(4) Such tax credit allocation, equal to seventy percent of the total amount contributed, shall not exceed four million dollars in fiscal year 1999 and six million dollars in fiscal year 2000 and any subsequent fiscal year. When the maximum dollar limit on the seventy percent tax credit allocation is committed, the tax credit allocation for such programs shall then be equal to fifty percent credit of the total amount contributed. Regulations establishing special program priorities are to be promulgated during the first month of each fiscal year and at such times during the year as the public interest dictates. Such credit shall not exceed two hundred and fifty thousand dollars annually except as provided in subdivision (5) of this subsection. No tax credit shall be approved for any bank, bank and trust company, insurance company, trust company, national bank, savings association, or building and loan association for activities

that are a part of its normal course of business. Any tax credit not used in the period the contribution was made may be carried over the next five succeeding calendar or fiscal years until the full credit has been claimed. Except as otherwise provided for proposals approved pursuant to section 32.111, 32.112 or 32.117, in no event shall the total amount of all other tax credits allowed pursuant to sections 32.100 to 32.125 exceed thirty-two million dollars in any one fiscal year, of which six million shall be credits allowed pursuant to section 135.460. If six million dollars in credits are not approved, then the remaining credits may be used for programs approved pursuant to sections 32.100 to 32.125;

(5) The credit may exceed two hundred fifty thousand dollars annually and shall not be limited if community services, crime prevention, education, job training, physical revitalization or economic development, as defined by section 32.105, is rendered in an area defined by federal or state law as an impoverished, economically distressed, or blighted area or as a neighborhood experiencing problems endangering its existence as a viable and stable neighborhood, or if the community services, crime prevention, education, job training, physical revitalization or economic development is limited to impoverished persons.

3. For proposals approved pursuant to section 32.111:

(1) The amount of the tax credit shall not exceed fifty-five percent of the total amount invested in affordable housing assistance activities or market rate housing in distressed communities as defined in section 135.530 by a business firm. Whenever such investment is made in the form of an equity investment or a loan, as opposed to a donation alone, tax credits may be claimed only where the loan or equity investment is accompanied by a donation which is eligible for federal income tax charitable deduction, and where the total value of the tax credits herein plus the value of the federal income tax charitable deduction is less than or equal to the value of the donation. Any tax credit not used in the period for which the credit was approved may be carried over the next ten succeeding calendar or fiscal years until the full credit has been allowed. If the affordable housing units or market rate housing units in distressed communities for which a tax is claimed are within a larger structure, parts of which are not the subject of a tax credit claim, then expenditures applicable to the entire structure shall be reduced on a prorated basis in proportion to the ratio of the number of square feet devoted to the affordable housing units or market rate housing units in distressed communities, for purposes of determining the amount of the tax credit. The total amount of tax credit granted for programs approved pursuant to section 32.111 for the fiscal year beginning July 1, 1991, shall not exceed two million dollars, to be increased by no more than two million dollars each succeeding fiscal year, until the total tax credits that may be approved reaches ten million dollars in any fiscal year;

(2) For any year during the compliance period indicated in the land use restriction agreement, the owner of the affordable housing rental units for which a credit is being claimed shall certify to the commission that all tenants renting claimed units are income eligible for affordable housing units and that the rentals for each claimed unit are in compliance with the provisions of sections 32.100 to 32.125. The commission is authorized, in its discretion, to audit the records and accounts of the owner to verify such certification;

(3) In the case of owner-occupied affordable housing units, the qualifying owner occupant shall, before the end of the first year in which credits are claimed, certify to the commission that the occupant is income eligible during the preceding two years, and at the time of the initial purchase contract, but not

thereafter. The qualifying owner occupant shall further certify to the commission, before the end of the first year in which credits are claimed, that during the compliance period indicated in the land use restriction agreement, the cost of the affordable housing unit to the occupant for the claimed unit can reasonably be projected to be in compliance with the provisions of sections 32.100 to 32.125. Any succeeding owner occupant acquiring the affordable housing unit during the compliance period indicated in the land use restriction agreement shall make the same certification;

(4) If at any time during the compliance period the commission determines a project for which a proposal has been approved is not in compliance with the applicable provisions of sections 32.100 to 32.125 or rules promulgated therefor, the commission may within one hundred fifty days of notice to the owner either seek injunctive enforcement action against the owner, or seek legal damages against the owner representing the value of the tax credits, or foreclose on the lien in the land use restriction agreement, selling the project at a public sale, and paying to the owner the proceeds of the sale, less the costs of the sale and less the value of all tax credits allowed herein. The commission shall remit to the director of revenue the portion of the legal damages collected or the sale proceeds representing the value of the tax credits. However, except in the event of intentional fraud by the taxpayer, the proposal's certificate of eligibility for tax credits shall not be revoked.

4. For proposals approved pursuant to section 32.112, the amount of the tax credit shall not exceed fifty-five percent of the total amount contributed to a neighborhood organization by business firms. Any tax credit not used in the period for which the credit was approved may be carried over the next ten succeeding calendar or fiscal years until the full credit has been allowed. The total amount of tax credit granted for programs approved pursuant to section 32.112 shall not exceed one million dollars for each fiscal year. **For any fiscal year in which the total amount of tax credits authorized for programs approved pursuant to section 32.111 is less than ten million dollars, such amount not authorized may be authorized for programs approved pursuant to section 32.112 during the same fiscal year, provided that the total combined amount of tax credits for programs approved pursuant to sections 32.111 and 32.112 during the fiscal year does not exceed eleven million dollars.**

5. The total amount of tax credits used for market rate housing in distressed communities pursuant to sections 32.100 to 32.125 shall not exceed thirty percent of the total amount of all tax credits authorized pursuant to sections 32.111 and 32.112.”; and

Further amend the title and enacting clause accordingly.

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

Senator Hough offered **SA 8**:

SENATE AMENDMENT NO. 8

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 2, Section 135.098, Line 40, by inserting after “section.” the following: **“Rules promulgated pursuant to this subsection shall not be construed to create or authorize the creation of any database that would include the names of any person who purchases, sells, or uses any firearms or ammunition.”.**

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

Senator Washington offered **SA 9**:

SENATE AMENDMENT NO. 9

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 131, Page 1, In the Title, Lines 3-4, by striking “firearms tax relief” and inserting in lieu thereof the following: **“tax relief for constitutionally protected activities”**; and

Further amend said bill, page 4, section 144.064, line 25, by inserting in lieu thereof the following:

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

(1) “Department”, the Missouri department of revenue;

(2) “State tax liability”, any liability incurred by the taxpayer pursuant to the provisions of chapter 143, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions;

(3) “Tax credit”, a credit against the taxpayer's state tax liability;

(4) “Taxpayer”, any individual subject to the state income tax pursuant to chapter 143.

2. For all tax years beginning on or after January 1, 2024, a taxpayer shall be authorized to claim a tax credit in an amount equal to one hundred percent of all medical costs and expenses incurred by the taxpayer during the tax year as a result of participating in any constitutionally protected assembly or protest.

3. The tax credit allowed by this section shall be claimed by such taxpayer at the time such taxpayer files a return and shall be applied against the income tax liability imposed by chapter 143, excluding the withholding tax imposed by sections 143.191 to 143.265. The department may require any documentation it deems necessary to administer the provisions of this section.

4. Any amount of tax credit that exceeds the taxpayer's state tax liability shall be refunded to the taxpayer. Tax credits authorized pursuant to this section shall not be transferred, sold, assigned, or otherwise conveyed.

5. The department may promulgate rules and adopt statements of policy, procedures, forms and guidelines to implement and administer the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created pursuant to the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2023, shall be invalid and void.”; and

Further amend the title and enacting clause accordingly.

Senator Washington moved that the above amendment be adopted and requested a roll call vote be taken. She was joined in her request by Senators May, McCreery, Mosley, and Rizzo.

SA 9 failed of adoption by the following vote:

YEAS—Senators
Arthur May
Washington—8

McCreery

Mosley

Razer

Rizzo

Roberts

NAYS—Senators

Bean Black
Eigel Eslinger
Luetkemeyer Moon

Brattin
Fitzwater
O'Laughlin

Brown (16th Dist.)
Gannon
Rowden

Brown (26th Dist.)
Hoskins
Schroer

Carter
Hough
Thompson Rehder

Cierpiot
Koenig
Trent—21

Absent—Senators

Beck Bernskoetter Coleman—3

Absent with leave—Senators

Crawford Williams—2

Vacancies—None

Senator Brattin moved that **SS** for **SCS** for **SB 131**, as amended, be adopted, and requested a roll call vote be taken. He was joined in his request by Senators Carter, Eigel, Moon, and Schroer.

SS for **SCS** for **SB 131**, as amended, was adopted by the following vote:

YEAS—Senators

Bean Black
Eigel Eslinger
Luetkemeyer Moon

Brattin
Fitzwater
O'Laughlin

Brown (16th Dist.)
Gannon
Rowden

Brown (26th Dist.)
Hoskins
Schroer

Carter
Hough
Thompson Rehder

Coleman
Koenig
Trent—21

NAYS—Senators

Arthur May
Washington—8

McCreery

Mosley

Razer

Rizzo

Roberts

Absent—Senators

Beck Bernskoetter Cierpiot—3

Absent with leave—Senators

Crawford Williams—2

Vacancies—None

On motion of Senator Brattin, **SS** for **SCS** for **SB 131**, as amended, was declared perfected and ordered printed.

Senator Thompson Rehder moved that **SB 127**, with **SCS**, be taken up for perfection, which motion prevailed.

SCS for **SB 127**, entitled:

SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 127

An Act to repeal section 227.441, RSMo, and to enact in lieu thereof three new sections relating to the designation of infrastructure.

Was taken up.

Senator Thompson Rehder moved that **SCS** for **SB 127** be adopted.

Senator Thompson Rehder offered **SS** for **SCS** for **SB 127**, entitled:

SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 127

An Act to repeal sections 226.1150 and 227.441, RSMo, and to enact in lieu thereof sixteen new sections relating to state designations marked by the department of transportation.

Senator Thompson Rehder moved that **SS** for **SCS** for **SB 127** be adopted.

Senator Fitzwater offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 127, Page 5, Section 227.831, Line 3, by striking “Walter” and inserting in lieu thereof the following: “**Officer Walter**”; and further amend line 6, by inserting after all of said line the following:

“227.832. The portion of State Highway F from Gaylord Drive continuing east to Westminster Avenue in the City of Fulton in Callaway County shall be designated the “Sam Santhuff Memorial Highway”. The department of transportation shall erect and maintain appropriate signs designating such highway, with the costs to be paid by private donation.”; and

Further amend the title and enacting clause accordingly.

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

Senator Beck offered **SA 2**:

SENATE AMENDMENT NO. 2

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 127, Page 2, Section 227.441, Line 10, by inserting after all of said line the following:

“227.539. The portion of State Highway 30 from [State Highway 21] **Sappington Road continuing east to State Highway P in St. Louis County shall be designated as “Officer Blake Snyder Memorial Highway”. The department of transportation shall erect and maintain appropriate signs designating such highway, with the costs to be paid by private donations.”; and**

Further amend the title and enacting clause accordingly.

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

Senator Arthur offered **SA 3**:

SENATE AMENDMENT NO. 3

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 127, Page 5, Section 227.831, Line 6, by inserting after all of said line the following:

“227.837. The portion of State Highway 210 from CST Diamond Parkway continuing east to CST Chouteau Trafficway in Clay County shall be designated as “Officer Daniel Vasquez Memorial

Highway”. The department of transportation shall erect and maintain appropriate signs designating such bridge, with the costs to be paid by private donations.”; and

Further amend the title and enacting clause accordingly.

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

Senator Washington offered **SA 4**:

SENATE AMENDMENT NO. 4

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 127, Page 5, Section 227.831, Line 6, by inserting after all of said line the following:

“227.835. The portion of Interstate 70 from Salisbury Street continuing south to its intersection with St. Louis Avenue in the City of St. Louis shall be designated as “Ethel Hedgemon Lyle Memorial Highway”. The department of transportation shall erect and maintain appropriate signs designating such highway, with the costs to be paid by private donations.”; and

Further amend the title and enacting clause accordingly.

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

Senator Bean offered **SA 5**:

SENATE AMENDMENT NO. 5

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 127, Page 1, Section 226.1160, Line 5, by inserting after “Bollinger,” the following: **“Cape Girardeau,”**.

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

Senator Beck offered **SA 6**:

SENATE AMENDMENT NO. 6

Amend Senate Substitute for Senate Committee Substitute for Senate Bill No. 127, Page 5, Section 227.831, Line 6, by inserting after all of said line the following:

“227.836. The bridge on Telegraph Road passing over Interstate 255 in St. Louis County shall be designated the “Kaitlyn Anderson Memorial Bridge”. The department of transportation shall erect and maintain appropriate signs designating such bridge, with the costs to be paid by private donations.”; and

Further amend the title and enacting clause accordingly.

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

Senator Thompson Rehder moved that **SS** for **SCS** for **SB 127**, as amended, be adopted, which motion prevailed.

On motion of Senator Thompson Rehder, **SS** for **SCS** for **SB 127**, as amended, was declared perfected and ordered printed.

Senator Luetkemeyer moved that **SB 117** be called from the Informal Calendar and taken up for perfection, which motion prevailed.

Senator Luetkemeyer offered **SS** for **SB 117**, entitled:

SENATE SUBSTITUTE FOR
SENATE BILL NO. 117

An Act to repeal sections 516.110, 516.120, and 516.140, RSMo, and to enact in lieu thereof three new sections relating to statutes of limitations.

Senator Luetkemeyer moved that **SS** for **SB 117** be adopted.

Senator Bean assumed the Chair.

Senator Beck offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Bill No. 117, Page 1, Section A, Line 4, by inserting after all of said line the following:

“442.592. 1. For the purposes of this section, the term “foreign person” means:

(1) An individual who is not a citizen of the United States and who has not been lawfully admitted to the United States for permanent residence under the Immigration and Nationality Act or who has not been made a citizen by an act of Congress;

(2) An entity, other than an individual or a government, that is created or organized under the laws of a nation other than the United States, or that has its principal place of business in a foreign nation;

(3) An entity, other than an individual or a government, that is created or organized under the laws of the United States or of some state, territory, trusteeship or protectorate of the United States and that, as defined in regulations to be prescribed by the director, is substantially controlled by individuals referred to in subdivision (1) of this subsection, entities referred to in subdivision (2) of this subsection, governments of foreign nations, or any combination of such individuals, entities, or governments; and

(4) A government of a foreign nation.

2. Any foreign person who holds any interest (including leaseholds of ten or more years and beneficial interests in the agricultural land under contracts of sale or similar arrangements), other than a security interest, in agricultural land on September 28, 1979, shall submit, or have a designated agent submit, a report to the director of agriculture not later than sixty days after September 28, 1979; provided, however, that no reporting requirement attaches to any holding by an alien or a foreign person or a foreign business of an interest in agricultural land for the extraction, refining, processing or transportation of oil, gas, coal or lignite. Such report shall be submitted in such manner as the director shall prescribe by regulation and shall contain:

(1) The legal name and address of the foreign person;

(2) In any case in which the foreign person is an individual, the citizenship of the foreign person;

(3) In any case in which the foreign person is not an individual or a government:

(a) The nation in which the foreign person is created or organized;

(b) The principal place of business of the foreign person;

(c) The legal name and address of each person who holds a substantial interest (as defined in regulations to be prescribed by the director) in the foreign person and, in any case in which the holder of such an interest is an individual, the citizenship of the holder and, in any case in which the holder of such an interest is not an individual or a government, the nation in which the holder is created or organized and the principal place of business of the holder;

(4) The type of interest in the agricultural land that is held by the foreign person;

(5) A legal description of the agricultural land, including the county in which the land is located and the total acreage involved;

(6) The date of acquisition of the interest and the purchase price paid for, or any other consideration given for, the interest;

(7) A declaration of the type of agricultural activity engaged in by the reporting foreign person;

(8) In the case where any foreign person holds an interest in agricultural land for the purposes outlined in section 442.591, a declaration of intent as to the intended use of the land.

3. No rule or portion of a rule promulgated under the authority of sections 442.560 to 442.591 shall become effective unless it has been promulgated pursuant to the provisions of section 536.024.

4. Any foreign person who acquires or transfers any interest (including leaseholds of ten years or more and beneficial interests in the agricultural land under contracts of sale or similar arrangements), other than a security interest, in agricultural land shall submit, or have a designated agent submit, a report to the director not later than thirty days after the date of such acquisition or transfer; provided, however, that no reporting requirement attaches to an acquisition or transfer by an alien or a foreign person or a foreign business of an interest in agricultural land for the extraction, refining, processing, or transportation of oil, gas, coal or lignite. Such report shall be submitted in such manner as the director shall prescribe by regulation and shall contain:

(1) The legal name and address of the foreign person;

(2) In any case in which the foreign person is an individual, the citizenship of the foreign person;

(3) In any case in which the foreign person is not an individual or a government:

(a) The nation in which the foreign person is created or organized;

(b) The principal place of business of the foreign person;

(c) The legal name and address of each person who holds a substantial interest (as defined in regulations to be prescribed by the director) in the foreign person and, in any case in which the holder of such an interest is an individual, the citizenship of the holder and, in any case in which the holder of such

an interest is not an individual or a government, the nation in which the holder is created or organized and the principal place of business of the holder;

(4) The type of interest in the agricultural land that is acquired or transferred by the foreign person;

(5) A legal description of the agricultural land including the county in which the land is located and the total acreage involved;

(6) The purchase price paid or received for, or any other consideration given or received for, the interest;

(7) In any case in which the foreign person transfers the interest, the legal name and the address of the person to whom the interest is transferred, and

(a) In any case in which the transferee is an individual, the citizenship of the transferee; and

(b) In any case in which the transferee is not an individual or a government, the nation in which the transferee is created or organized and the principal place of business of the transferee;

(8) A declaration of the type of agricultural activity engaged in by the reporting foreign person;

(9) In the case where any foreign person acquires an interest in agricultural land for the purposes outlined in section 442.591, a declaration of intent as to the intended use of the land.

5. The director may promulgate rules and regulations pertaining to the form and content of reports required by this section; the procedures for filing such reports; and the analysis and distribution of findings and determinations based on the reports required by this section.

6. (1) The director shall:

(a) Analyze the information obtained under this section and determine the effects of foreign persons acquiring, transferring and holding agricultural land, particularly the effects of such acquisitions, transfers and holdings on family farms and rural communities; and

(b) Transmit to the governor and each house of the general assembly a report on the director's findings and conclusions regarding each analysis and determination made under paragraph (a) above;

(2) An analysis and determination shall be made, and a report on the director's findings and conclusions regarding such analysis and determination transmitted:

(a) With respect to information obtained by the director under this section during the six-month period following September 28, 1979, within nine months after such date;

(b) With respect to information obtained by the director under this section during the twelve-month period following September 28, 1979, within fifteen months after such date; and

(c) With respect to each calendar year following the twelve-month period referred to in paragraph (b), within ninety days after the end of such calendar year.

7. Any foreign person who fails to file a report required under the provisions of this section is liable to the state in civil penalty. The civil penalty shall be determined by the circuit court in an amount not to exceed twenty-five percent of the fair market value of the interest in agricultural land with respect to which

the violations occurred on the date of the assessment of the penalty. The attorney general shall recover the amount of any civil penalty assessed in a civil action in the circuit court in the county in which any part of the land involved is located. **Any civil action by the attorney general brought pursuant to this section shall be filed within ten years of the discovery of the failure to file a report as required by the provisions of this subsection.**”; and

Further amend the title and enacting clause accordingly.

Senator Beck moved that the above amendment be adopted.

Senator Trent assumed the Chair.

Senator Beck offered **SA 1 to SA 1**:

SENATE AMENDMENT NO. 1 TO
SENATE AMENDMENT NO. 1

Amend Senate Amendment No. 1 to Senate Substitute for Senate Bill No. 117, Page 6, Line 171, by inserting after all of said line the following:

“Further amend said bill and page, section 516.110, line 11, by inserting after “(3)” the following: **“Actions brought by the attorney general pursuant to subsection 7 of section 442.592;**

(4)”; and further amend by renumbering the remaining subdivision accordingly; and”.

Senator Beck moved that the above amendment be adopted.

At the request of Senator Luetkemeyer, **SB 117**, with **SS, SA 1** and **SA 1 to SA 1** (pending), was placed on the Informal Calendar.

INTRODUCTION OF BILLS

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

SB 721—By Roberts.

An Act to repeal sections 253.545, 253.550, 253.557, and 253.559, RSMo, and to enact in lieu thereof five new sections relating to facilities of historic significance.

SB 722—By Washington.

An Act to repeal sections 99.805, 99.810, and 99.845, RSMo, and to enact in lieu thereof seven new sections relating to tax increment financing.

SB 723—By Washington.

An Act to repeal sections 115.158 and 115.221, RSMo, and to enact in lieu thereof two new sections relating to voter registration, with an existing penalty provision.

REPORTS OF STANDING COMMITTEES

Senator O'Laughlin, Chair of the Committee on Rules, Joint Rules, Resolutions and Ethics, submitted the following report:

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which were referred **SS** for **SCS** for **SB 131**, **SS** for **SCS** for **SB 127**, and **SS** for **SB 139**, begs leave to report that it has examined the same and finds that the bills have been truly perfected and that the printed copies furnished the Senators are correct.

RESOLUTIONS

Senator Fitzwater offered Senate Resolution No. 195, regarding Josephine "Josie" E. Hoskins, Troy, which was adopted.

Senator Trent offered Senate Resolution No. 196, regarding Zach Harris, Lamar, which was adopted.

Senator Eigel offered Senate Resolution No. 197, regarding Arianna Walker, St. Peters, which was adopted.

Senator Gannon offered Senate Resolution No. 198, regarding Dr. Victoria Damba, Farmington, which was adopted.

COMMUNICATIONS

Senator Rizzo submitted the following:

March 1, 2023

Kristina Martin – Secretary of the Senate
State Capitol, Room 325
Jefferson City, Missouri 65101

Dear Kristinia:

Pursuant to Rule 12 of the Senate Rules and in my capacity as minority floor leader, I hereby remove Senator Steven Roberts from the Committee on Fiscal Oversight. In his absence, I hereby appoint Senator Doug Beck to the same committee.

Sincerely,



John J. Rizzo

INTRODUCTION OF GUESTS

Senator Eslinger introduced to the Senate, FCCLA Students, Samantha Hall, Licking; Trinity Davis, Licking; and Olivia Miller, Mountain View.

Senator Gannon introduced to the Senate, Haley Huskey, Hillsboro; and Morgan Webb, Sedalia.

Senator Brown (26) introduced to the Senate, Marissa Gehlert; and Maya Libbert.

Senator Bean introduced to the Senate, FCCLA students, Cana Hower, Alton; and Mitchel Nelson, Thayer.

Senator Fitzwater introduced to the Senate, FCCLA students, Krissie Teubner; and Alaina McCray.

Senator Black introduced to the Senate, Caleb Stallo; Gracelyn Jorgensen; and Karli O'Donnell.

Senator Brattin introduced to the Senate, FCCLA student, Colin McIntyre, Belton.

Senator Hoskins introduced to the Senate, FCCLA student, Macy Kincade; Morgan Kincade; and Charlie Walker, Chillicothe.

Senator Bernskoetter introduced to the Senate, American Red Cross regional executive, Barry Falke; executive director, Rebecca Gordon; regional communications director, Sharon Watson; and Central and Northern Missouri community volunteer lead and emergency vehicle driver, John Matthews; and FCCLA students, Erin Bland and Kailey Tiemann, Versailles.

Senator Trent introduced to the Senate, Jonathan Rimington; David Harris; Michael Goldhardt, Fordland; John Lawson, Willard; Tony Asay, Springfield; Tim Scott, Springfield; Ken Teague, Willard; Dale Rodman; Dianna and Dave Walter.

Senator Moon introduced to the Senate, Grant Preddy, Cassville.

Senator Thompson Rehder introduced to the Senate, Cape Girardeau Chamber of Commerce.

Senator McCreery introduced to the Senate, Rabbi Daniel Bogard; and Rabbinical Assistant, Mariah Thomas; and Charlie Saunders; West Shatzman; Maya Becker; Clementine Hauck;

Senator May introduced to the Senate, St. Louis City Police Chief, Robert Tracy.

Senator Washington introduced to the Senate, former Senator Shalonn Curls, Kansas City; and Leticia Harrison, Texas.

SENATE CALENDAR

THIRTY-SECOND DAY—THURSDAY, MARCH 2, 2023

FORMAL CALENDAR

SECOND READING OF SENATE BILLS

SB 381-Thompson Rehder	SB 398-Schroer
SB 382-Gannon	SB 399-Schroer
SB 383-Gannon	SB 400-Schroer
SB 384-Gannon	SB 401-Bernskoetter
SB 385-Bean	SB 402-Bernskoetter
SB 386-Trent	SB 403-Bernskoetter
SB 387-Trent	SB 404-Schroer
SB 388-Hough	SB 405-Schroer
SB 389-Hough	SB 406-Schroer
SB 390-Brattin	SB 407-Bernskoetter
SB 391-Brattin	SB 408-Schroer
SB 392-Brattin	SB 409-Schroer
SB 393-Bernskoetter	SB 410-Koenig
SB 394-Bernskoetter	SB 411-Brown (26)
SB 395-Bernskoetter	SB 412-Brown (26)
SB 396-Gannon	SB 413-Hoskins
SB 397-Razer	SB 414-Rowden

SB 415-Arthur	SB 462-Gannon
SB 416-Arthur	SB 463-Koenig
SB 417-Arthur	SB 464-Luetkemeyer
SB 418-Brown (16)	SB 465-Schroer
SB 419-Gannon	SB 466-Schroer
SB 420-Gannon	SB 467-Schroer
SB 421-Gannon	SB 468-Roberts
SB 422-Beck	SB 469-Hoskins
SB 423-Washington	SB 470-Bernskoetter
SB 424-Washington	SB 471-Bernskoetter
SB 425-Washington	SB 472-Bernskoetter
SB 426-Eslinger	SB 473-Hough
SB 427-Eslinger	SB 474-Hough
SB 428-Carter	SB 475-Fitzwater
SB 429-Carter	SB 476-Trent
SB 430-Carter	SB 477-Brattin
SB 431-McCreery	SB 478-Cierpiot
SB 432-Gannon	SB 479-Cierpiot
SB 433-Washington	SB 480-Thompson Rehder
SB 434-Washington	SB 481-Thompson Rehder
SB 435-Washington	SB 482-Schroer
SB 436-Carter	SB 483-Eigel
SB 437-Washington	SB 484-Eigel
SB 438-Washington	SB 485-Roberts
SB 439-Washington	SB 486-Williams
SB 440-Washington	SB 487-Williams
SB 441-Washington	SB 488-Coleman
SB 442-Washington	SB 489-Schroer
SB 443-Washington	SB 490-Schroer
SB 444-Washington	SB 491-Cierpiot
SB 445-Washington	SB 492-Trent
SB 446-Washington	SB 493-Crawford
SB 447-Washington	SB 494-Eslinger
SB 448-Luetkemeyer and Williams	SB 495-Eslinger
SB 449-Black	SB 496-Eslinger
SB 450-Cierpiot	SB 497-Eigel
SB 451-Trent	SB 498-Eigel
SB 452-Moon	SB 499-Eigel
SB 453-Moon	SB 500-Eigel
SB 454-Carter	SB 501-Eigel
SB 455-Roberts	SB 502-Schroer
SB 456-Schroer	SB 503-Thompson Rehder
SB 457-Schroer	SB 504-Thompson Rehder
SB 458-Coleman	SB 505-Thompson Rehder
SB 459-Schroer	SB 506-Moon
SB 460-Brown (16)	SB 507-Gannon
SB 461-Gannon	SB 508-Brown (26)

SB 509-Arthur	SB 556-Beck
SB 510-Razer	SB 557-Schroer
SB 511-Crawford	SB 558-Schroer
SB 512-McCreery	SB 559-Schroer
SB 513-Hoskins	SB 560-Schroer
SB 514-Hoskins	SB 561-Washington
SB 515-McCreery	SB 562-Washington
SB 516-McCreery	SB 563-Washington
SB 517-Roberts	SB 564-Luetkemeyer
SB 518-Carter	SB 565-Koenig
SB 519-Hoskins	SB 566-Coleman
SB 520-Cierpiot	SB 567-Cierpiot
SB 521-Crawford	SB 568-Black and Cierpiot
SB 522-Brown (26)	SB 569-Trent
SB 523-Bernskoetter	SB 570-Bernskoetter
SB 524-Bernskoetter	SB 571-Rowden
SB 525-Brattin	SB 572-Schroer
SB 526-Brattin	SB 573-Schroer and Luetkemeyer
SB 527-Gannon	SB 574-May
SB 528-Arthur	SB 575-Schroer
SB 529-Brown (16)	SB 576-Schroer
SB 530-Brown (16)	SB 577-O'Laughlin
SB 531-Washington	SB 578-Trent
SB 532-Coleman	SB 579-Washington
SB 533-Coleman	SB 580-Washington
SB 534-Black	SB 581-Washington
SB 535-Fitzwater	SB 582-Washington
SB 536-Fitzwater	SB 583-Washington
SB 537-Fitzwater	SB 584-Razer and McCreery
SB 538-Fitzwater	SB 585-Eigel
SB 539-Trent	SB 586-Crawford
SB 540-Eigel	SB 587-Bean
SB 541-Eigel	SB 588-Hoskins
SB 542-Eigel	SB 589-Koenig
SB 543-Eigel	SB 590-Brattin
SB 544-Eigel	SB 591-Bernskoetter
SB 545-Rowden	SB 592-Roberts
SB 546-Bean	SB 593-May
SB 547-Black	SB 594-Koenig
SB 548-McCreery	SB 595-Thompson Rehder
SB 549-Fitzwater	SB 596-Fitzwater
SB 550-Eslinger	SB 597-Fitzwater
SB 551-Eslinger	SB 598-Brattin
SB 552-Eslinger	SB 599-Bean
SB 553-Eslinger	SB 600-Schroer
SB 554-McCreery	SB 601-Black
SB 555-Bean	SB 602-Coleman

SB 603-Coleman	SB 650-Trent
SB 604-McCreery	SB 651-Eigel
SB 605-McCreery	SB 653-Roberts
SB 606-Trent	SB 654-Eigel
SB 607-Trent	SB 655-Moon
SB 608-Gannon	SB 656-Fitzwater
SB 609-Cierpiot	SB 657-Crawford
SB 610-Eigel	SB 658-Eigel
SB 611-Eigel	SB 659-McCreery
SB 612-Roberts	SB 660-McCreery
SB 613-Arthur	SB 661-McCreery
SB 614-Thompson Rehder	SB 662-McCreery
SB 615-Black	SB 663-Cierpiot
SB 616-Black	SB 664-Gannon
SB 617-Black	SB 665-Gannon
SB 618-Rizzo	SB 666-Black
SB 619-Mosley	SB 667-Eslinger
SB 620-Carter	SB 668-Roberts
SB 621-Koenig	SB 669-Arthur
SB 622-Roberts	SB 670-Arthur
SB 623-McCreery	SB 671-Carter
SB 624-McCreery	SB 672-Carter
SB 625-Razer	SB 673-May
SB 626-May	SB 674-May
SB 627-Trent	SB 675-Washington
SB 628-Trent	SB 676-Washington
SB 629-Black	SB 677-Trent
SB 630-Bernskoetter	SB 678-Trent
SB 631-Schroer	SB 679-Trent
SB 632-Schroer	SB 680-Brown (26)
SB 633-Brown (16)	SB 681-Eigel
SB 634-Black	SB 682-Eigel
SB 635-Beck	SB 683-Trent
SB 636-Brown (16)	SB 684-Luetkemeyer
SB 637-Schroer	SB 685-Coleman
SB 638-Fitzwater	SB 686-Coleman
SB 639-Bernskoetter	SB 687-Coleman
SB 640-Roberts	SB 688-Bernskoetter
SB 641-Washington	SB 689-McCreery
SB 642-Eslinger	SB 690-Roberts
SB 643-Washington	SB 691-Razer
SB 644-Koenig	SB 692-Eigel
SB 645-Fitzwater	SB 693-Eigel
SB 646-Razer	SB 694-Eigel
SB 647-Bernskoetter	SB 695-Bean
SB 648-Thompson Rehder	SB 696-Hoskins
SB 649-Fitzwater	SB 697-Hoskins

SB 698-Hoskins	SB 713-Washington
SB 699-Brattin	SB 714-Washington
SB 700-Luetkemeyer	SB 715-Washington
SB 701-Schroer	SB 716-Washington
SB 702-Beck	SB 717-Fitzwater
SB 703-Eslinger	SB 718-Fitzwater
SB 704-Eslinger	SB 719-Fitzwater
SB 705-Rizzo	SB 720-Hoskins
SB 706-Koenig	SB 721-Roberts
SB 707-Trent	SB 722-Washington
Sb 708- O'Laughlin, et al	SB 723-Washington
SB 709-O'Laughlin	SJR 42-Carter, et al
SB 710-Moon	SJR 43-Schroer
SB 711-Eigel	SJR 46-Black
SB 712-Brown (26)	SJR 47-Rizzo

HOUSE BILLS ON SECOND READING

HCS for HB 184	HCS for HB 268
HCS for HBs 640 & 729	HB 415-O'Donnell
HCS for HB 417	HCS for HBs 994, 52 & 984

THIRD READING OF SENATE BILLS

- | | |
|---------------------------------------------------------------|-----------------------------------------------------------|
| 1. SS for SCS for SB 8-Eigel
(In Fiscal Oversight) | 6. SJR 26-Fitzwater (In Fiscal Oversight) |
| 2. SS for SCS for SBs 45 & 90-Gannon
(In Fiscal Oversight) | 7. SS for SCS for SB 72-Trent |
| 3. SB 186-Brown (16)
(In Fiscal Oversight) | 8. SS#2 for SCS for SB 96-Koenig
(In Fiscal Oversight) |
| 4. SB 34-May | 9. SS for SCS for SB 131-Brattin |
| 5. SS for SCS for SB 133-Moon
(In Fiscal Oversight) | 10. SS for SCS for SB 127-Thompson Rehder
and Carter |
| | 11. SS for SB 139-Bean |

SENATE BILLS FOR PERFECTION

- | | |
|-----------------------------------|------------------------------------|
| 1. SBs 93 & 135-Hoskins, with SCS | 6. SB 40-Thompson Rehder, with SCS |
| 2. SB 247-Brown (16) | 7. SB 85-Carter, with SCS |
| 3. SJR 35-Schroer | 8. SB 181-Crawford |
| 4. SBs 73 & 162-Trent, with SCS | 9. SB 63-Roberts |
| 5. SB 15-Cierpiot | 10. SB 143-Beck |

- 11. SB 222-Trent
- 12. SB 157-Black, with SCS
- 13. SBs 56 & 61-Bean, with SCS

- 14. SJR 21-Roberts
- 15. SB 30-Luetkemeyer

HOUSE BILLS ON THIRD READING

HCS for HJR 43 (Crawford) (In Fiscal Oversight)

INFORMAL CALENDAR

SENATE BILLS FOR PERFECTION

- SB 5-Koenig, with SCS
- SB 21-Bernskoetter, with SCS (pending)
- SB 22-Bernskoetter
- SB 35-May
- SB 39-Thompson Rehder, et al
- SB 44-Brattin
- SBs 49, 236 & 164-Moon, et al, with SCS
- SB 81-Coleman, with SCS

- SB 92-Hoskins, with SCS
- SB 105-Cierpiot, with SS & SA 2 (pending)
- SB 110-Bernskoetter
- SB 112-Hough
- SB 115-Brown (16)
- SB 117-Luetkemeyer, with SS, SA 1 & SA 1 to SA 1 (pending)
- SB 151-Fitzwater, with SA 2 (pending)

RESOLUTIONS

SR 22-Roberts

To be Referred

SCR 13-Hoskins
SB 16-Fitzwater

SCR 17-Eigel

✓