

Journal of the Senate

FIRST REGULAR SESSION

THIRTY-EIGHTH DAY - TUESDAY, MARCH 21, 2023

The Senate met pursuant to adjournment.

Senator Fitzwater in the Chair.

Senator Bean offered the following prayer:

“I delight to do Your will, O my God; Your law is within my heart.” (Psalm 40:8)

Heavenly Father, move our hearts with a peaceful calm that shows us the presence of Your grace in our lives. May we experience the flow of Your love through our souls as we interact with one another knowing You are truly present. Help us to stretch our capacity to love You and one another so no resentment or anger may be found in us. 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	Crawford	Eigel	Eslinger
Fitzwater	Gannon	Hoskins	Hough	Koenig	Luetkemeyer	May
McCreery	Moon	Mosley	O'Laughlin	Razer	Rizzo	Rowden
Schroer	Thompson Rehder	Trent	Washington	Williams—33		

Absent—Senators—None

Absent with leave—Senator Roberts—1

Vacancies—None

RESOLUTIONS

Senator Brown (16) offered Senate Resolution No. 277, regarding the City of Waynesville, which was adopted.

Senator Rizzo and Senator Rowden offered Senate Resolution No. 278, regarding Amy Elizabeth Hopfinger, which was adopted.

Senator Washington offered Senate Resolution No. 279, regarding Basimise "Fabrice" Fabrice, Kansas City, which was adopted.

Senator Razer offered Senate Resolution No. 280, regarding Wendy Doyle, Kansas City, which was adopted.

SENATE BILLS FOR PERFECTION

Senator Brown (16) moved that **SB 247** be taken up for perfection, which motion prevailed.

Senator Black offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Bill No. 247, Page 1, In the Title, Lines 2-3, by striking “an income tax deduction for the sale of certain employer securities” and inserting in lieu thereof the following: “retirement”; and

Further amend said bill, page 3, section 143.114, line 67, by inserting after all of said line the following:

“169.070. 1. The retirement allowance of a member whose age at retirement is sixty years or more and whose creditable service is five years or more, or whose sum of age and creditable service equals eighty years or more, or who has attained age fifty-five and whose creditable service is twenty-five years or more or whose creditable service is thirty years or more regardless of age, may be the sum of the following items, not to exceed one hundred percent of the member's final average salary:

(1) Two and five-tenths percent of the member's final average salary for each year of membership service;

(2) Six-tenths of the amount payable for a year of membership service for each year of prior service not exceeding thirty years.

In lieu of the retirement allowance otherwise provided in subdivisions (1) and (2) of this subsection, a member may elect to receive a retirement allowance of:

(3) Two and four-tenths percent of the member's final average salary for each year of membership service, if the member's creditable service is twenty-nine years or more but less than thirty years, and the member has not attained age fifty-five;

(4) Two and thirty-five-hundredths percent of the member's final average salary for each year of membership service, if the member's creditable service is twenty-eight years or more but less than twenty-nine years, and the member has not attained age fifty-five;

(5) Two and three-tenths percent of the member's final average salary for each year of membership service, if the member's creditable service is twenty-seven years or more but less than twenty-eight years, and the member has not attained age fifty-five;

(6) Two and twenty-five-hundredths percent of the member's final average salary for each year of membership service, if the member's creditable service is twenty-six years or more but less than twenty-seven years, and the member has not attained age fifty-five;

(7) Two and two-tenths percent of the member's final average salary for each year of membership service, if the member's creditable service is twenty-five years or more but less than twenty-six years, and the member has not attained age fifty-five;

(8) [Between July 1, 2001, and July 1, 2014,] Two and fifty-five hundredths percent of the member's final average salary for each year of membership service, if the member's creditable service is [thirty-one] **thirty-two** years or more regardless of age.

2. In lieu of the retirement allowance provided in subsection 1 of this section, a member whose age is sixty years or more on September 28, 1975, may elect to have the member's retirement allowance calculated as a sum of the following items:

(1) Sixty cents plus one and five-tenths percent of the member's final average salary for each year of membership service;

(2) Six-tenths of the amount payable for a year of membership service for each year of prior service not exceeding thirty years;

(3) Three-fourths of one percent of the sum of subdivisions (1) and (2) of this subsection for each month of attained age in excess of sixty years but not in excess of age sixty-five.

3. (1) In lieu of the retirement allowance provided either in subsection 1 or 2 of this section, collectively called "option 1", a member whose creditable service is twenty-five years or more or who has attained the age of fifty-five with five or more years of creditable service may elect in the member's application for retirement to receive the actuarial equivalent of the member's retirement allowance in reduced monthly payments for life during retirement with the provision that:

Option 2.

Upon the member's death the reduced retirement allowance shall be continued throughout the life of and paid to such person as has an insurable interest in the life of the member as the member shall have nominated in the member's election of the option, and provided further that if the person so nominated dies before the retired member, the retirement allowance will be increased to the amount the retired member would be receiving had the retired member elected option 1; or

Option 3.

Upon the death of the member three-fourths of the reduced retirement allowance shall be continued throughout the life of and paid to such person as has an insurable interest in the life of the member and as the member shall have nominated in an election of the option, and provided further that if the person so nominated dies before the retired member, the retirement allowance will be increased to the amount the retired member would be receiving had the member elected option 1; or

Option 4.

Upon the death of the member one-half of the reduced retirement allowance shall be continued throughout the life of, and paid to, such person as has an insurable interest in the life of the member and as the member shall have nominated in an election of the option, and provided further that if the person so nominated dies before the retired member, the retirement allowance shall be increased to the amount the retired member would be receiving had the member elected option 1; or

Option 5.

Upon the death of the member prior to the member having received one hundred twenty monthly payments of the member's reduced allowance, the remainder of the one hundred twenty monthly payments of the reduced allowance shall be paid to such beneficiary as the member shall have nominated in the member's election of the option or in a subsequent nomination. If there is no beneficiary so nominated who survives the member for the remainder of the one hundred twenty monthly payments, the total of the remainder of such one hundred twenty monthly payments shall be paid to the surviving spouse, surviving children in equal shares, surviving parents in equal shares, or estate of the last person, in that order of precedence, to receive a monthly allowance in a lump sum payment. If the total of the one hundred twenty payments paid to the retired individual and the beneficiary of the retired individual is less than the total of the member's accumulated contributions, the difference shall be paid to the beneficiary in a lump sum; or

Option 6.

Upon the death of the member prior to the member having received sixty monthly payments of the member's reduced allowance, the remainder of the sixty monthly payments of the reduced allowance shall be paid to such beneficiary as the member shall have nominated in the member's election of the option or in a subsequent nomination. If there is no beneficiary so nominated who survives the member for the remainder of the sixty monthly payments, the total of the remainder of such sixty monthly payments shall be paid to the surviving spouse, surviving children in equal shares, surviving parents in equal shares, or estate of the last person, in that order of precedence, to receive a monthly allowance in a lump sum payment. If the total of the sixty payments paid to the retired individual and the beneficiary of the retired individual is less than the total of the member's accumulated contributions, the difference shall be paid to the beneficiary in a lump sum.

(2) The election of an option may be made only in the application for retirement and such application must be filed prior to the date on which the retirement of the member is to be effective. If either the member or the person nominated to receive the survivorship payments dies before the effective date of retirement, the option shall not be effective, provided that:

(a) If the member or a person retired on disability retirement dies after acquiring twenty-five or more years of creditable service or after attaining the age of fifty-five years and acquiring five or more years of creditable service and before retirement, except retirement with disability benefits, and the person named by the member as the member's beneficiary has an insurable interest in the life of the deceased member, the designated beneficiary may elect to receive either survivorship benefits under option 2 or a payment of the accumulated contributions of the member. If survivorship benefits under option 2 are elected and the member at the time of death would have been eligible to receive an actuarial equivalent of the member's retirement allowance, the designated beneficiary may further elect to defer the option 2 payments until the date the member would have been eligible to receive the retirement allowance provided in subsection 1 or 2 of this section;

(b) If the member or a person retired on disability retirement dies before attaining age fifty-five but after acquiring five but fewer than twenty-five years of creditable service, and the person named as the member's beneficiary has an insurable interest in the life of the deceased member, the designated beneficiary may elect to receive either a payment of the member's accumulated contributions, or survivorship benefits under option 2 to begin on the date the member would first have been eligible to

receive an actuarial equivalent of the member's retirement allowance, or to begin on the date the member would first have been eligible to receive the retirement allowance provided in subsection 1 or 2 of this section.

4. If the total of the retirement or disability allowance paid to an individual before the death of the individual is less than the accumulated contributions at the time of retirement, the difference shall be paid to the beneficiary of the individual, or to the surviving spouse, surviving children in equal shares, surviving parents in equal shares, or estate of the individual in that order of precedence. If an optional benefit as provided in option 2, 3 or 4 in subsection 3 of this section had been elected, and the beneficiary dies after receiving the optional benefit, and if the total retirement allowance paid to the retired individual and the beneficiary of the retired individual is less than the total of the contributions, the difference shall be paid to the surviving spouse, surviving children in equal shares, surviving parents in equal shares, or estate of the beneficiary, in that order of precedence, unless the retired individual designates a different recipient with the board at or after retirement.

5. If a member dies and his or her financial institution is unable to accept the final payment or payments due to the member, the final payment or payments shall be paid to the beneficiary of the member or, if there is no beneficiary, to the surviving spouse, surviving children in equal shares, surviving parents in equal shares, or estate of the member, in that order of precedence, unless otherwise stated. If the beneficiary of a deceased member dies and his or her financial institution is unable to accept the final payment or payments, the final payment or payments shall be paid to the surviving spouse, surviving children in equal shares, surviving parents in equal shares, or estate of the member, in that order of precedence, unless otherwise stated.

6. If a member dies before receiving a retirement allowance, the member's accumulated contributions at the time of the death of the member shall be paid to the beneficiary of the member or, if there is no beneficiary, to the surviving spouse, surviving children in equal shares, surviving parents in equal shares, or to the estate of the member, in that order of precedence; except that, no such payment shall be made if the beneficiary elects option 2 in subsection 3 of this section, unless the beneficiary dies before having received benefits pursuant to that subsection equal to the accumulated contributions of the member, in which case the amount of accumulated contributions in excess of the total benefits paid pursuant to that subsection shall be paid to the surviving spouse, surviving children in equal shares, surviving parents in equal shares, or estate of the beneficiary, in that order of precedence.

7. If a member ceases to be a public school employee as herein defined and certifies to the board of trustees that such cessation is permanent, or if the membership of the person is otherwise terminated, the member shall be paid the member's accumulated contributions with interest.

8. Notwithstanding any provisions of sections 169.010 to 169.141 to the contrary, if a member ceases to be a public school employee after acquiring five or more years of membership service in Missouri, the member may at the option of the member leave the member's contributions with the retirement system and claim a retirement allowance any time after reaching the minimum age for voluntary retirement. When the member's claim is presented to the board, the member shall be granted an allowance as provided in sections 169.010 to 169.141 on the basis of the member's age, years of service, and the provisions of the law in effect at the time the member requests the member's retirement to become effective.

9. The retirement allowance of a member retired because of disability shall be nine-tenths of the allowance to which the member's creditable service would entitle the member if the member's age were sixty, or fifty percent of one-twelfth of the annual salary rate used in determining the member's contributions during the last school year for which the member received a year of creditable service immediately prior to the member's disability, whichever is greater, except that no such allowance shall exceed the retirement allowance to which the member would have been entitled upon retirement at age sixty if the member had continued to teach from the date of disability until age sixty at the same salary rate.

10. Notwithstanding any provisions of sections 169.010 to 169.141 to the contrary, from October 13, 1961, the contribution rate pursuant to sections 169.010 to 169.141 shall be multiplied by the factor of two-thirds for any member of the system for whom federal Old Age and Survivors Insurance tax is paid from state or local tax funds on account of the member's employment entitling the person to membership in the system. The monetary benefits for a member who elected not to exercise an option to pay into the system a retroactive contribution of four percent on that part of the member's annual salary rate which was in excess of four thousand eight hundred dollars but not in excess of eight thousand four hundred dollars for each year of employment in a position covered by this system between July 1, 1957, and July 1, 1961, as provided in subsection 10 of this section as it appears in RSMo, 1969, shall be the sum of:

(1) For years of service prior to July 1, 1946, six-tenths of the full amount payable for years of membership service;

(2) For years of membership service after July 1, 1946, in which the full contribution rate was paid, full benefits under the formula in effect at the time of the member's retirement;

(3) For years of membership service after July 1, 1957, and prior to July 1, 1961, the benefits provided in this section as it appears in RSMo, 1959; except that if the member has at least thirty years of creditable service at retirement the member shall receive the benefit payable pursuant to that section as though the member's age were sixty-five at retirement;

(4) For years of membership service after July 1, 1961, in which the two-thirds contribution rate was paid, two-thirds of the benefits under the formula in effect at the time of the member's retirement.

11. The monetary benefits for each other member for whom federal Old Age and Survivors Insurance tax is or was paid at any time from state or local funds on account of the member's employment entitling the member to membership in the system shall be the sum of:

(1) For years of service prior to July 1, 1946, six-tenths of the full amount payable for years of membership service;

(2) For years of membership service after July 1, 1946, in which the full contribution rate was paid, full benefits under the formula in effect at the time of the member's retirement;

(3) For years of membership service after July 1, 1957, in which the two-thirds contribution rate was paid, two-thirds of the benefits under the formula in effect at the time of the member's retirement.

12. Any retired member of the system who was retired prior to September 1, 1972, or beneficiary receiving payments under option 1 or option 2 of subsection 3 of this section, as such option existed prior to September 1, 1972, will be eligible to receive an increase in the retirement allowance of the member of

two percent for each year, or major fraction of more than one-half of a year, which the retired member has been retired prior to July 1, 1975. This increased amount shall be payable commencing with January, 1976, and shall thereafter be referred to as the member's retirement allowance. The increase provided for in this subsection shall not affect the retired member's eligibility for compensation provided for in section 169.580 or 169.585, nor shall the amount being paid pursuant to these sections be reduced because of any increases provided for in this section.

13. If the board of trustees determines that the cost of living, as measured by generally accepted standards, increases two percent or more in the preceding fiscal year, the board shall increase the retirement allowances which the retired members or beneficiaries are receiving by two percent of the amount being received by the retired member or the beneficiary at the time the annual increase is granted by the board with the provision that the increases provided for in this subsection shall not become effective until the fourth January first following the member's retirement or January 1, 1977, whichever later occurs, or in the case of any member retiring on or after July 1, 2000, the increase provided for in this subsection shall not become effective until the third January first following the member's retirement, or in the case of any member retiring on or after July 1, 2001, the increase provided for in this subsection shall not become effective until the second January first following the member's retirement. Commencing with January 1, 1992, if the board of trustees determines that the cost of living has increased five percent or more in the preceding fiscal year, the board shall increase the retirement allowances by five percent. The total of the increases granted to a retired member or the beneficiary after December 31, 1976, may not exceed eighty percent of the retirement allowance established at retirement or as previously adjusted by other subsections. If the cost of living increases less than five percent, the board of trustees may determine the percentage of increase to be made in retirement allowances, but at no time can the increase exceed five percent per year. If the cost of living decreases in a fiscal year, there will be no increase in allowances for retired members on the following January first.

14. The board of trustees may reduce the amounts which have been granted as increases to a member pursuant to subsection 13 of this section if the cost of living, as determined by the board and as measured by generally accepted standards, is less than the cost of living was at the time of the first increase granted to the member; except that, the reductions shall not exceed the amount of increases which have been made to the member's allowance after December 31, 1976.

15. Any application for retirement shall include a sworn statement by the member certifying that the spouse of the member at the time the application was completed was aware of the application and the plan of retirement elected in the application.

16. Notwithstanding any other provision of law, any person retired prior to September 28, 1983, who is receiving a reduced retirement allowance under option 1 or option 2 of subsection 3 of this section, as such option existed prior to September 28, 1983, and whose beneficiary nominated to receive continued retirement allowance payments under the elected option dies or has died, shall upon application to the board of trustees have his or her retirement allowance increased to the amount he or she would have been receiving had the option not been elected, actuarially adjusted to recognize any excessive benefits which would have been paid to him or her up to the time of application.

17. Benefits paid pursuant to the provisions of the public school retirement system of Missouri shall not exceed the limitations of Section 415 of Title 26 of the United States Code except as provided pursuant

to this subsection. Notwithstanding any other law to the contrary, the board of trustees may establish a benefit plan pursuant to Section 415(m) of Title 26 of the United States Code. Such plan shall be created solely for the purpose described in Section 415(m)(3)(A) of Title 26 of the United States Code. The board of trustees may promulgate regulations necessary to implement the provisions of this subsection and to create and administer such benefit plan.

18. Notwithstanding any other provision of law to the contrary, any person retired before, on, or after May 26, 1994, shall be made, constituted, appointed and employed by the board as a special consultant on the matters of education, retirement and aging, and upon request shall give written or oral opinions to the board in response to such requests. As compensation for such duties the person shall receive an amount based on the person's years of service so that the total amount received pursuant to sections 169.010 to 169.141 shall be at least the minimum amounts specified in subdivisions (1) to (4) of this subsection. In determining the minimum amount to be received, the amounts in subdivisions (3) and (4) of this subsection shall be adjusted in accordance with the actuarial adjustment, if any, that was applied to the person's retirement allowance. In determining the minimum amount to be received, beginning September 1, 1996, the amounts in subdivisions (1) and (2) of this subsection shall be adjusted in accordance with the actuarial adjustment, if any, that was applied to the person's retirement allowance due to election of an optional form of retirement having a continued monthly payment after the person's death. Notwithstanding any other provision of law to the contrary, no person retired before, on, or after May 26, 1994, and no beneficiary of such a person, shall receive a retirement benefit pursuant to sections 169.010 to 169.141 based on the person's years of service less than the following amounts:

- (1) Thirty or more years of service, one thousand two hundred dollars;
- (2) At least twenty-five years but less than thirty years, one thousand dollars;
- (3) At least twenty years but less than twenty-five years, eight hundred dollars;
- (4) At least fifteen years but less than twenty years, six hundred dollars.

19. Notwithstanding any other provisions of law to the contrary, any person retired prior to May 26, 1994, and any designated beneficiary of such a retired member who was deceased prior to July 1, 1999, shall be made, constituted, appointed and employed by the board as a special consultant on the matters of education, retirement or aging and upon request shall give written or oral opinions to the board in response to such requests. Beginning September 1, 1996, as compensation for such service, the member shall have added, pursuant to this subsection, to the member's monthly annuity as provided by this section a dollar amount equal to the lesser of sixty dollars or the product of two dollars multiplied by the member's number of years of creditable service. Beginning September 1, 1999, the designated beneficiary of the deceased member shall as compensation for such service have added, pursuant to this subsection, to the monthly annuity as provided by this section a dollar amount equal to the lesser of sixty dollars or the product of two dollars multiplied by the member's number of years of creditable service. The total compensation provided by this section including the compensation provided by this subsection shall be used in calculating any future cost-of-living adjustments provided by subsection 13 of this section.

20. Any member who has retired prior to July 1, 1998, and the designated beneficiary of a deceased retired member shall be made, constituted, appointed and employed by the board as a special consultant on the matters of education, retirement and aging, and upon request shall give written or oral opinions to

the board in response to such requests. As compensation for such duties the person shall receive a payment equivalent to eight and seven-tenths percent of the previous month's benefit, which shall be added to the member's or beneficiary's monthly annuity and which shall not be subject to the provisions of subsections 13 and 14 of this section for the purposes of the limit on the total amount of increases which may be received.

21. Any member who has retired shall be made, constituted, appointed and employed by the board as a special consultant on the matters of education, retirement and aging, and upon request shall give written or oral opinions to the board in response to such request. As compensation for such duties, the beneficiary of the retired member, or, if there is no beneficiary, the surviving spouse, surviving children in equal shares, surviving parents in equal shares, or estate of the retired member, in that order of precedence, shall receive as a part of compensation for these duties a death benefit of five thousand dollars.

22. Any member who has retired prior to July 1, 1999, and the designated beneficiary of a retired member who was deceased prior to July 1, 1999, shall be made, constituted, appointed and employed by the board as a special consultant on the matters of education, retirement and aging, and upon request shall give written or oral opinions to the board in response to such requests. As compensation for such duties, the person shall have added, pursuant to this subsection, to the monthly annuity as provided by this section a dollar amount equal to five dollars times the member's number of years of creditable service.

23. Any member who has retired prior to July 1, 2000, and the designated beneficiary of a deceased retired member shall be made, constituted, appointed and employed by the board as a special consultant on the matters of education, retirement and aging, and upon request shall give written or oral opinions to the board in response to such requests. As compensation for such duties, the person shall receive a payment equivalent to three and five-tenths percent of the previous month's benefit, which shall be added to the member or beneficiary's monthly annuity and which shall not be subject to the provisions of subsections 13 and 14 of this section for the purposes of the limit on the total amount of increases which may be received.

24. Any member who has retired prior to July 1, 2001, and the designated beneficiary of a deceased retired member shall be made, constituted, appointed and employed by the board as a special consultant on the matters of education, retirement and aging, and upon request shall give written or oral opinions to the board in response to such requests. As compensation for such duties, the person shall receive a dollar amount equal to three dollars times the member's number of years of creditable service, which shall be added to the member's or beneficiary's monthly annuity and which shall not be subject to the provisions of subsections 13 and 14 of this section for the purposes of the limit on the total amount of increases which may be received.

169.141. 1. Any person receiving a retirement allowance under sections 169.010 to 169.140, and who elected a reduced retirement allowance under subsection 3 of section 169.070 with his or her spouse as the nominated beneficiary, may nominate a successor beneficiary under either of the following circumstances:

(1) If the nominated beneficiary precedes the retired person in death, the retired person may, upon remarriage, nominate the new spouse under the same option elected in the application for retirement;

(2) If the marriage of the retired person and the nominated beneficiary is dissolved, and if the dissolution decree provides for sole retention by the retired person of all rights in the retirement allowance, the retired person may, upon remarriage, nominate the new spouse under the same option elected in the application for retirement.

2. Any nomination of a successor beneficiary under subdivision (1) or (2) of subsection 1 of this section must be made in accordance with procedures established by the board of trustees, and must be filed within ninety days of May 6, 1993, or within one year of the remarriage, whichever later occurs. Upon receipt of a successor nomination filed in accordance with those procedures, the board shall adjust the retirement allowance to reflect actuarial considerations of that nomination as well as previous beneficiary and successor beneficiary nominations.

3. Any person receiving a retirement allowance under sections 169.010 to 169.140 who elected a reduced retirement allowance under subsection 3 of section 169.070 with his or her spouse as the nominated beneficiary may have the retirement allowance increased to the amount the retired member would be receiving had the retired member elected option 1 if:

(1) The marriage of the retired person and the nominated spouse is dissolved on or after September 1, 2017, and the dissolution decree provides for sole retention by the retired person of all rights in the retirement allowance; or

(2) The marriage of the retired person and the nominated spouse was dissolved before September 1, 2017, and:

(a) The dissolution decree provides for sole retention by the retired person of all rights in the retirement allowance, and the parties obtain an amended or modified dissolution decree after September 1, 2017, providing for the immediate removal of the nominated spouse, or the nominated spouse consents in writing to his or her immediate removal as nominated beneficiary and disclaims all rights to future benefits to the satisfaction of the board of trustees; or

(b) The dissolution decree does not provide for sole retention by the retired person of all rights in the retirement allowance and the parties obtain an amended or modified dissolution decree after September 1, 2017, which provides for sole retention by the retired person of all rights in the retirement allowance; and

(3) The person receives a retirement allowance under subsection 3 of section 169.070.

Any such increase in the retirement allowance shall be effective upon the receipt of an application for such increase and a certified copy of the decree of dissolution and separation agreement, if applicable, that meets the requirements of this section.

4. Any person receiving a retirement allowance under sections 169.010 to 169.140, who, on or before September 1, 2015, elected a reduced retirement allowance under subsection 3 of section 169.070 with his or her same-sex domestic partner as the nominated beneficiary, may have the retirement allowance increased to the amount the retired member would be receiving had the retired member elected option 1 if:

(1) The retired person executes an affidavit attesting to the existence of a same-sex domestic partnership at the time of the nomination of the beneficiary and that the same-sex domestic

partnership has since ended, with such supporting information and documentation as required by the board of trustees;

(2) The nominated beneficiary consents in writing to his or her immediate removal as nominated beneficiary and disclaims all rights to future benefits to the satisfaction of the board of trustees, or the parties obtain a court order or judgment after September 1, 2023, which provides that the nominated beneficiary may be removed;

(3) If the retired person and the nominated beneficiary were legally married in a state that recognized same-sex marriage at the time of retirement or have since become legally married, the marriage must be dissolved and the dissolution decree must provide for sole retention by the retired person of all rights in the retirement allowance; and

(4) The person receives a retirement allowance under subsection 3 of section 169.070.

5. Any person receiving a retirement allowance under sections 169.010 to 169.140, who, on or before September 1, 2015, elected a reduced retirement allowance under subsection 3 of section 169.070 with his or her same-sex domestic partner as the nominated beneficiary, may nominate a successor beneficiary under the following circumstances:

(1) If the nominated same-sex domestic partner precedes the retired person in death, and the retired person executes an affidavit attesting to the existence of the same-sex domestic partnership at the time of the nomination of the beneficiary, the retired person may, upon a later marriage, nominate his or her spouse under the same option elected in the application for retirement; or

(2) If the retired person executes an affidavit attesting to the existence of the same-sex domestic partnership at the time of the nomination of the beneficiary and that the same-sex domestic partnership has since ended, and the nominated same-sex domestic partner consents in writing to his or her immediate removal as nominated beneficiary and disclaims all rights to future benefits to the satisfaction of the board of trustees or the parties obtain a court order or judgment after September 1, 2023, which provides that the nominated beneficiary may be removed, the retired person may, upon a later marriage, nominate his or her spouse under the same option elected in the application for retirement;

(3) In addition to the requirements of subsection (2) of this section, if the retired person and the nominated beneficiary were legally married in a state that recognized same-sex marriage at the time of retirement or have since become legally married, the marriage must be dissolved and the dissolution decree must provide for sole retention by the retired person of all rights in the retirement allowance.

6. Any nomination of successor beneficiary under subdivision (1) or (2) of subsection 5 of this section shall be made in accordance with procedures established by the board of trustees, and shall be filed within one year of September 1, 2023, or within one year of the marriage of the retired person and successor beneficiary, whichever later occurs. Upon receipt of a successor nomination filed in accordance with those procedures, the board shall adjust the retirement allowance to reflect actuarial considerations of that nomination as well as previous beneficiary and successor beneficiary nominations.

7. For purposes of this section, the definition of “same-sex domestic partners” shall be individuals of the same sex who are at least eighteen years of age, who are not related to a degree that would prohibit their marriage in the law of the state where they reside, who are not married to or a domestic partner of another person, and who live together in a long-term relationship of indefinite duration with an exclusive mutual commitment in which the domestic partners agree to be jointly responsible for their common welfare and to share financial obligations. For purposes of this section, “same-sex domestic partners” shall also include individuals of the same sex who were legally married in a state that recognized same-sex marriage.

169.560. 1. Any person retired and currently receiving a retirement allowance pursuant to sections 169.010 to 169.141, other than for disability, may be employed in any capacity for an employer included in the retirement system created by those sections on either a part-time or temporary-substitute basis not to exceed a total of five hundred fifty hours in any one school year, and through such employment may earn up to fifty percent of the annual compensation payable under the employer's salary schedule for the position or positions filled by the retiree, given such person's level of experience and education, without a discontinuance of the person's retirement allowance. If the employer does not utilize a salary schedule, or if the position in question is not subject to the employer's salary schedule, a retiree employed in accordance with the provisions of this subsection may earn up to fifty percent of the annual compensation paid to the person or persons who last held such position or positions. If the position or positions did not previously exist, the compensation limit shall be determined in accordance with rules duly adopted by the board of trustees of the retirement system; provided that, it shall not exceed fifty percent of the annual compensation payable for the position by the employer that is most comparable to the position filled by the retiree. In any case where a retiree fills more than one position during the school year, the fifty-percent limit on permitted earning shall be based solely on the annual compensation of the highest paid position occupied by the retiree for at least one-fifth of the total hours worked during the year. Such a person shall not contribute to the retirement system or to the public education employee retirement system established by sections 169.600 to 169.715 because of earnings during such period of employment. If such a person is employed in any capacity by such an employer in excess of the limitations set forth in this subsection, the person shall not be eligible to receive the person's retirement allowance for any month during which the person is so employed. In addition, such person shall contribute to the retirement system if the person satisfies the retirement system's membership eligibility requirements. In addition to the conditions set forth above, this subsection shall apply to any person retired and currently receiving a retirement allowance under sections 169.010 to 169.141, other than for disability, who is employed by a third party or is performing work as an independent contractor, if such person is performing work for an employer included in the retirement system as a temporary or long-term substitute teacher or in any other position that would normally require that person to be duly certificated under the laws governing the certification of teachers in Missouri if such person was employed by the district. The retirement system may require the employer, the third-party employer, the independent contractor, and the retiree subject to this subsection to provide documentation showing compliance with this subsection. If such documentation is not provided, the retirement system may deem the retiree to have exceeded the limitations provided in this subsection.

2. Notwithstanding any other provision of this section, any person retired and currently receiving a retirement allowance in accordance with sections 169.010 to 169.141, other than for disability, may be employed by an employer included in the retirement system created by those sections in a position that

does not normally require a person employed in that position to be duly certificated under the laws governing the certification of teachers in Missouri, and through such employment may earn, **beginning on August 28, 2023, and ending on June 30, 2028**, up to [sixty percent of the minimum teacher's salary as set forth in section 163.172] **one hundred thirty-three percent of the annual earnings exemption amount applicable to a Social Security recipient before the calendar year of attainment of full retirement age under 20 CFR 404.430, and, after June 30, 2028, up to the annual earnings exemption amount applicable to a Social Security recipient before the calendar year of attainment of full retirement age under 20 CFR 404.420**, without a discontinuance of the person's retirement allowance from the retirement system. **The Social Security annual earnings exemption amount applied shall be the exemption amount in effect for the calendar year in which the school year begins.** Such person shall not contribute to the retirement system or to the public education employee retirement system established by sections 169.600 to 169.715 because of earnings during such period of employment, and such person shall not earn membership service for such employment. The employer's contribution rate shall be paid by the hiring employer into the public education employee retirement system established by sections 169.600 to 169.715. If such a person is employed in any capacity by an employer in excess of the limitations set forth in this subsection, the person shall not be eligible to receive the person's retirement allowance for any month during which the person is so employed. In addition, such person shall become a member of and contribute to any retirement system described in this subsection if the person satisfies the retirement system's membership eligibility requirements. The provisions of this subsection shall not apply to any person retired and currently receiving a retirement allowance in accordance with sections 169.010 to 169.141 employed by a public community college **or employer under subsection 4 of section 169.130.**

169.596. 1. Notwithstanding any other provision of this chapter to the contrary, a retired certificated teacher receiving a retirement benefit from the retirement system established pursuant to sections 169.010 to 169.141 may, without losing his or her retirement benefit, teach full time for up to [two] **four** years for a school district covered by such retirement system; provided that the school district has a shortage of certified teachers, as determined by the school district, and provided that no such retired certificated teacher shall be employed as a superintendent. The total number of such retired certificated teachers shall not exceed, at any one time, the [lesser of ten percent of the total teacher] **greater of one percent of the total certificated teachers and noncertificated** staff for that school district, or five certificated teachers.

2. Notwithstanding any other provision of this chapter to the contrary, a person receiving a retirement benefit from the retirement system established pursuant to sections 169.600 to 169.715 may, without losing his or her retirement benefit, be employed full time for up to [two] **four** years for a school district covered by such retirement system; provided that the school district has a shortage of noncertificated employees, as determined by the school district. The total number of such retired noncertificated employees shall not exceed, at any one time, the lesser of ten percent of the total noncertificated staff for that school district, or five employees.

3. The employer's contribution rate shall be paid by the hiring school district.

4. In order to hire teachers and noncertificated employees pursuant to the provisions of this section, the school district shall:

(1) Show a good faith effort to fill positions with nonretired certificated teachers or nonretired noncertificated employees;

(2) Post the vacancy for at least one month;

(3) Have not offered early retirement incentives for either of the previous two years;

(4) Solicit applications through the local newspaper, other media, or teacher education programs;

(5) Determine there is an insufficient number of eligible applicants for the advertised position; and

(6) Declare a critical shortage of certificated teachers or noncertificated employees that is active for one year.

5. Any person hired pursuant to this section shall be included in the State Directory of New Hires for purposes of income and eligibility verification pursuant to 42 U.S.C. Section 1320b-7.

169.715. 1. Any person receiving a retirement allowance under sections 169.600 to 169.712, and who elected a reduced retirement allowance under subsection 4 of section 169.670 with his or her spouse as the nominated beneficiary, may nominate a successor beneficiary under either of the following circumstances:

(1) If the nominated beneficiary precedes the retired person in death, the retired person may, upon remarriage, nominate the new spouse under the same option elected in the application for retirement;

(2) If the marriage of the retired person and the nominated beneficiary is dissolved, and if the dissolution decree provides for sole retention by the retired person of all rights in the retirement allowance, the retired person may, upon remarriage, nominate the new spouse under the same option elected in the application for retirement.

2. Any nomination of a successor beneficiary under subdivision (1) or (2) of subsection 1 of this section must be made in accordance with procedures established by the board of trustees, and must be filed within ninety days of May 6, 1993, or within one year of the remarriage, whichever later occurs. Upon receipt of a successor nomination filed in accordance with those procedures, the board shall adjust the retirement allowance to reflect actuarial considerations of that nomination as well as previous beneficiary and successor beneficiary nominations.

3. Any person receiving a retirement allowance under sections 169.600 to 169.715 who elected a reduced retirement allowance under subsection 4 of section 169.670 with his or her spouse as the nominated beneficiary may have the retirement allowance increased to the amount the retired member would be receiving had the retired member elected option 1 if:

(1) The marriage of the retired person and the nominated spouse is dissolved on or after September 1, 2017, and the dissolution decree provides for sole retention by the retired person of all rights in the retirement allowance; or

(2) The marriage of the retired person and the nominated spouse was dissolved before September 1, 2017, and:

(a) The dissolution decree provides for sole retention by the retired person of all rights in the retirement allowance, and the parties obtain an amended or modified dissolution decree after September 1, 2017, providing for the immediate removal of the nominated spouse, or the nominated spouse consents in writing to his or her immediate removal as nominated beneficiary and disclaims all rights to future benefits to the satisfaction of the board of trustees; or

(b) The dissolution decree does not provide for sole retention by the retired person of all rights in the retirement allowance and the parties obtain an amended or modified dissolution decree after September 1, 2017, which provides for sole retention by the retired person of all rights in the retirement allowance; and

(3) The person receives a retirement allowance under subsection 4 of section 169.670.

Any such increase in the retirement allowance shall be effective upon the receipt of an application for such increase and a certified copy of the decree of dissolution and separation agreement, if applicable, that meets the requirements of this section.

4. Any person receiving a retirement allowance under sections 169.600 to 169.712, who, on or before September 1, 2015, elected a reduced retirement allowance under subsection 4 of section 169.670 with his or her same-sex domestic partner as the nominated beneficiary, may have the retirement allowance increased to the amount the retired member would be receiving had the retired member elected option 1 if:

(1) The retired person executes an affidavit attesting to the existence of a same-sex domestic partnership at the time of the nomination of the beneficiary and that the same-sex domestic partnership has since ended, with such supporting information and documentation as required by the board of trustees;

(2) The nominated beneficiary consents in writing to his or her immediate removal as nominated beneficiary and disclaims all rights to future benefits to the satisfaction of the board of trustees, or the parties obtain a court order or judgment after September 1, 2023, which provides that the nominated beneficiary may be removed;

(3) If the retired person and the nominated beneficiary were legally married in a state that recognized same-sex marriage at the time of retirement or have since become legally married, the marriage must be dissolved and the dissolution decree must provide for sole retention by the retired person of all rights in the retirement allowance; and

(4) The person receives a retirement allowance under subsection 4 of section 169.670.

5. Any person receiving a retirement allowance under sections 169.600 to 169.712, who, on or before September 1, 2015, elected a reduced retirement allowance under subsection 4 of section 169.670 with his or her same-sex domestic partner as the nominated beneficiary, may nominate a successor beneficiary under the following circumstances:

(1) If the nominated same-sex domestic partner precedes the retired person in death, and the retired person executes an affidavit attesting to the existence of the same-sex domestic partnership at the time of the nomination of the beneficiary, the retired person may, upon a later marriage, nominate his or her spouse under the same option elected in the application for retirement; or

(2) If the retired person executes an affidavit attesting to the existence of the same-sex domestic partnership at the time of the nomination of the beneficiary and that the same-sex domestic partnership has since ended, and the nominated same-sex domestic partner consents in writing to his or her immediate removal as nominated beneficiary and disclaims all rights to future benefits to the satisfaction of the board of trustees or the parties obtain a court order or judgment after September 1, 2023, which provides that the nominated beneficiary may be removed, the retired person may, upon a later marriage, nominate his or her spouse under the same option elected in the application for retirement;

(3) In addition to the requirements of subdivision (2) of this subsection, if the retired person and the nominated beneficiary were legally married in a state that recognized same-sex marriage at the time of retirement or have since become legally married, the marriage must be dissolved and the dissolution decree must provide for sole retention by the retired person of all rights in the retirement allowance.

6. Any nomination of successor beneficiary under subdivision (1) or (2) of subsection 5 of this section shall be made in accordance with procedures established by the board of trustees, and shall be filed within one year of September 1, 2023, or within one year of the marriage of the retired person and successor beneficiary, whichever later occurs. Upon receipt of a successor nomination filed in accordance with those procedures, the board shall adjust the retirement allowance to reflect actuarial considerations of that nomination as well as previous beneficiary and successor beneficiary nominations.

7. For purposes of this section, the definition of “same-sex domestic partners” shall mean individuals of the same sex who are at least eighteen years of age, who are not related to a degree that would prohibit their marriage in the law of the state where they reside, who are not married to or a domestic partner of another person, and who live together in a long-term relationship of indefinite duration with an exclusive mutual commitment in which the domestic partners agree to be jointly responsible for their common welfare and to share financial obligations. For purposes of this section, “same-sex domestic partners” shall also include individuals of the same sex who were legally married in a state that recognized same-sex marriage.”; and

Further amend the title and enacting clause accordingly.

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

Senator McCreery offered SA 2:

SENATE AMENDMENT NO. 2

Amend Senate Bill No. 247, Page 1, In the Title, Lines 2-3, by striking “an income tax deduction for the sale of certain employer securities” and inserting in lieu thereof the following: “income taxes”; and

Further amend said bill and page, 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.

Senator Brown (16) raised the point of order that **SA 2** goes beyond the scope of the underlying bill.

The point of order was referred to the President Pro Tem, who ruled it well taken.

Senator Luetkemeyer offered **SA 3**:

SENATE AMENDMENT NO. 3

Amend Senate Bill No. 247, Page 1, Section A, Line 3, by inserting after all of said line the following:

“137.1050. 1. For the purposes of this section, the following terms shall mean:

(1) “Eligible credit amount”, the difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the year that the taxpayer became an eligible taxpayer;

(2) “Eligible taxpayer”, a Missouri resident who:

(a) Is eligible for Social Security retirement benefits;

(b) Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and

(c) Is liable for the payment of real property taxes on such homestead;

(3) “Homestead”, real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.

2. Any county authorized to impose a property tax may grant a property tax credit to eligible taxpayers residing in such county in an amount equal to the taxpayer's eligible credit amount, provided that:

(1) Such county adopts an ordinance authorizing such credit; or

(2) (a) A petition in support of a referendum on such a credit is signed by at least five percent of the registered voters of such county voting in the last gubernatorial election and the petition is delivered to the governing body of the county, which shall subsequently hold a referendum on such credit.

(b) The ballot of submission for the question submitted to the voters pursuant to paragraph (a) of this subdivision shall be in substantially the following form:

Shall the County of _____ exempt senior citizens from increases in the property tax liability due on such seniors citizens' primary residence?

YES

NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the credit shall be in effect.

3. A county granting an exemption pursuant to this section shall apply such exemption when calculating the eligible taxpayer's property tax liability for the tax year. The amount of the credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector.

4. For the purposes of calculating property tax levies pursuant to section 137.073, the total amount of credits authorized by a county pursuant to this section shall be considered tax revenue, as such term is defined in section 137.073, actually received by the county.”; and

Further amend said bill, page 3, Section 143.114, line 67, by inserting after all of said line the following:

“143.124. 1. Other provisions of law to the contrary notwithstanding, for tax years ending on or before December 31, 2006, the total amount of all annuities, pensions, or retirement allowances above the amount

of six thousand dollars annually provided by any law of this state, the United States, or any other state to any person except as provided in subsection 4 of this section, shall be subject to tax pursuant to the provisions of this chapter, in the same manner, to the same extent and under the same conditions as any other taxable income received by the person receiving it. For purposes of this section, “annuity, pension, retirement benefit, or retirement allowance” shall be defined as an annuity, pension or retirement allowance provided by the United States, this state, any other state or any political subdivision or agency or institution of this or any other state. For all tax years beginning on or after January 1, 1998, for purposes of this section, annuity, pension or retirement allowance shall be defined to include 401(k) plans, deferred compensation plans, self-employed retirement plans, also known as Keogh plans, annuities from a defined pension plan and individual retirement arrangements, also known as IRAs, as described in the Internal Revenue Code, but not including Roth IRAs, as well as an annuity, pension or retirement allowance provided by the United States, this state, any other state or any political subdivision or agency or institution of this or any other state. An individual taxpayer shall only be allowed a maximum deduction equal to the amounts provided under this section for each taxpayer on the combined return.

2. For the period beginning July 1, 1989, and ending December 31, 1989, there shall be subtracted from Missouri adjusted gross income for that period, determined pursuant to section 143.121, the first three thousand dollars of retirement benefits received by each taxpayer:

(1) If the taxpayer's filing status is single, head of household or qualifying widow(er) and the taxpayer's Missouri adjusted gross income is less than twelve thousand five hundred dollars; or

(2) If the taxpayer's filing status is married filing combined and their combined Missouri adjusted gross income is less than sixteen thousand dollars; or

(3) If the taxpayer's filing status is married filing separately and the taxpayer's Missouri adjusted gross income is less than eight thousand dollars.

3. For the tax years beginning on or after January 1, 1990, but ending on or before December 31, 2006, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of the first six thousand dollars of retirement benefits received by each taxpayer from sources other than privately funded sources, and for tax years beginning on or after January 1, 1998, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of the first one thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 1998, but before January 1, 1999, and a maximum of the first three thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 1999, but before January 1, 2000, and a maximum of the first four thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 2000, but before January 1, 2001, and a maximum of the first five thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 2001, but before January 1, 2002, and a maximum of the first six thousand dollars of any retirement allowance received from any privately funded sources for tax years beginning on or after January 1, 2002. A taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is single, head of household or qualifying widow(er) and the taxpayer's Missouri adjusted gross income is less than twenty-five thousand dollars; or

(2) If the taxpayer's filing status is married filing combined and their combined Missouri adjusted gross income is less than thirty-two thousand dollars; or

(3) If the taxpayer's filing status is married filing separately and the taxpayer's Missouri adjusted gross income is less than sixteen thousand dollars.

4. If a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for such taxpayer's filing status, as provided in subdivisions (1), (2) and (3) of subsection 3 of this section, such taxpayer shall be entitled to an exemption equal to the greater of zero or the maximum exemption provided in subsection 3 of this section reduced by one dollar for every dollar such taxpayer's income exceeds the ceiling for his or her filing status.

5. For purposes of this subsection, the term "maximum Social Security benefit available" shall mean thirty-two thousand five hundred dollars for the tax year beginning on or after January 1, 2007, and for each subsequent tax year such amount shall be increased by the percentage increase in the Consumer Price Index for All Urban Consumers, or its successor index, as such index is defined and officially reported by the United States Department of Labor, or its successor agency. For the tax year beginning on or after January 1, 2007, but ending on or before December 31, 2007, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or twenty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2008, but ending on or before December 31, 2008, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or thirty-five percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2009, but ending on or before December 31, 2009, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or fifty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2010, but ending on or before December 31, 2010, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or sixty-five percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2011, but ending on or before December 31, 2011, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such

benefits are included in the taxpayer's federal adjusted gross income; or eighty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For all tax years beginning on or after January 1, 2012, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to one hundred percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. **For all tax years beginning on or before December 31, 2023**, a taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is married filing combined, and their combined Missouri adjusted gross income is equal to or less than one hundred thousand dollars; or

(2) If the taxpayer's filing status is single, head of household, qualifying widow(er), or married filing separately, and the taxpayer's Missouri adjusted gross income is equal to or less than eighty-five thousand dollars.

For all tax years beginning on or after January 1, 2024, a taxpayer shall be entitled to the maximum exemption provided by this subsection regardless of the taxpayer's filing status or the amount of the taxpayer's Missouri adjusted gross income.

6. **For all tax years beginning on or before December 31, 2023**, if a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for such taxpayer's filing status, as provided in subdivisions (1) and (2) of subsection 5 of this section, such taxpayer shall be entitled to an exemption, less any applicable reduction provided under subsection 7 of this section, equal to the greater of zero or the maximum exemption provided in subsection 5 of this section reduced by one dollar for every dollar such taxpayer's income exceeds the ceiling for his or her filing status.

7. For purposes of calculating the subtraction provided in subsection 5 of this section, such subtraction shall be decreased by an amount equal to any Social Security benefit exemption provided under section 143.125.

8. For purposes of this section, any Social Security benefits otherwise included in Missouri adjusted gross income shall be subtracted; but Social Security benefits shall not be subtracted for purposes of other computations pursuant to this chapter, and are not to be considered as retirement benefits for purposes of this section.

9. The provisions of subdivisions (1) and (2) of subsection 3 of this section shall apply during all tax years in which the federal Internal Revenue Code provides exemption levels for calculation of the taxability of Social Security benefits that are the same as the levels in subdivisions (1) and (2) of subsection 3 of this section. If the exemption levels for the calculation of the taxability of Social Security benefits are adjusted by applicable federal law or regulation, the exemption levels in subdivisions (1) and (2) of subsection 3 of this section shall be accordingly adjusted to the same exemption levels.

10. The portion of a taxpayer's lump sum distribution from an annuity or other retirement plan not otherwise included in Missouri adjusted gross income as calculated pursuant to this chapter but subject to taxation under Internal Revenue Code Section 402 shall be taxed in an amount equal to ten percent of the taxpayer's federal liability on such distribution for the same tax year.

11. For purposes of this section, retirement benefits received shall not include any withdrawals from qualified retirement plans which are subsequently rolled over into another retirement plan.

12. The exemptions provided for in this section shall not affect the calculation of the income to be used to determine the property tax credit provided in sections 135.010 to 135.035.

13. The exemptions provided for in this section shall apply to any annuity, pension, or retirement allowance as defined in subsection 1 of this section to the extent that such amounts are included in the taxpayer's federal adjusted gross income and not otherwise deducted from the taxpayer's federal adjusted gross income in the calculation of Missouri taxable income. This subsection shall not apply to any individual who qualifies under federal guidelines to be one hundred percent disabled.

143.125. 1. As used in this section, the following terms mean: (1) "Benefits", any Social Security benefits received by a taxpayer age sixty-two years of age and older, or Social Security disability benefits; (2) "Taxpayer", any resident individual.

2. For the taxable year beginning on or after January 1, 2007, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to twenty percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For the taxable year beginning on or after January 1, 2008, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to thirty-five percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For the taxable year beginning on or after January 1, 2009, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to fifty percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For the taxable year beginning on or after January 1, 2010, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to sixty-five percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For the taxable year beginning on or after January 1, 2011, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to eighty percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For all taxable years beginning on or after January 1, 2012, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to one hundred percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. **For all tax years beginning on or before December 31, 2023**, a taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is married filing combined, and their combined Missouri adjusted gross income is equal to or less than one hundred thousand dollars; or

(2) If the taxpayer's filing status is single, head of household, qualifying widow(er), or married filing separately, and the taxpayer's Missouri adjusted gross income is equal to or less than eighty-five thousand dollars.

For all tax years beginning on or after January 1, 2024, a taxpayer shall be entitled to the maximum exemption provided by this subsection regardless of the taxpayer's filing status or the amount of the taxpayer's Missouri adjusted gross income.

3. **For all tax years beginning on or before December 31, 2023**, if a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for such taxpayer's filing status, as provided in subdivisions (1) and (2) of subsection 2 of this section, such taxpayer shall be entitled to an exemption equal to the greater of zero or the maximum exemption provided in subsection 2 of this section reduced by one dollar for every dollar such taxpayer's income exceeds the ceiling for his or her filing status.

4. The director of the department of revenue may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under 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, 2007, shall be invalid and void.”; and

Further amend the title and enacting clause accordingly.

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

Senator Brattin offered SA 4:

SENATE AMENDMENT NO. 4

Amend Senate Bill No. 247, Page 1, Section A, Line 3, by inserting after all of said line the following:

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

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

(2) **“Federal firearms excise tax”, the federal firearms and ammunition excise tax imposed pursuant to 26 U.S.C. Section 4181;**

(3) **“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;**

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

(5) **“Taxpayer”, any individual subject to the state income tax pursuant to chapter 143 and that is or is planning on being retired.**

2. For all tax years beginning on or after January 1, 2024, a taxpayer liable to pay federal firearms excise tax shall be authorized to claim a tax credit in an amount equal to one hundred

percent of such tax paid by the taxpayer on sales of firearms and ammunition sold by the taxpayer during the tax year.

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 not be refunded to the taxpayer. Tax credits authorized pursuant to this section shall not be transferred, sold, assigned, or otherwise conveyed.

5. A taxpayer shall not claim a tax credit pursuant to this section if the taxpayer has retained sales tax pursuant to section 144.064 for the same federal firearms excise tax paid.

6. The department may promulgate rules and adopt statements of policy, procedures, forms, and guidelines to implement and administer the provisions of this section. 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. 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.

7. Pursuant to section 23.253 of the Missouri sunset act:

(1) The program authorized under this section shall expire on December 31, 2029, unless reauthorized by the general assembly; and

(2) The act shall terminate on September first of the calendar year immediately following the calendar year in which the program authorized under this section is sunset; and

(3) If such program is reauthorized, the program authorized under this section shall automatically sunset six years after the effective date of the reauthorization of this section; and

(4) The provisions of this subsection shall not be construed to limit or in any way impair the department of revenue's ability to redeem tax credits authorized on or before the date the program authorized pursuant to this section expires, or a taxpayer's ability to redeem such tax credits.”; and

Further amend the title and enacting clause accordingly.

Senator Brattin moved that the above amendment be adopted.

Senator McCreery raised the point of order that SA 4 goes beyond the scope of the underlying bill.

The point of order was referred to the President Pro Tem.

At the request of Senator Brattin, SA 4 was withdrawn.

On motion of Senator Brown (16), **SB 247**, as amended, was declared perfected and ordered printed.

Senator Schroer moved that **SJR 35** be taken up for perfection, which motion prevailed.

On motion of Senator Schroer, **SJR 35** was declared perfected and ordered printed.

Senator Trent moved that **SB 73** and **SB 162**, with **SCS**, be taken up for perfection, which motion prevailed.

SCS for **SBs 73** and **162**, entitled:

SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILLS NOS. 73 and 162

An Act to repeal section 144.030, RSMo, and to enact in lieu thereof one new section relating to sales tax exemptions.

Was taken up.

Senator Trent moved that **SCS** for **SBs 73** and **162** be adopted.

Senator Trent offered **SS** for **SCS** for **SBs 73** and **162**, entitled:

SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILLS NOS. 73 and 162

An Act to repeal section 144.030, RSMo, and to enact in lieu thereof one new section relating to sales tax exemptions.

Senator Trent moved that **SS** for **SCS** for **SBs 73** and **162** be adopted.

Senator Luetkemeyer offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Substitute for Senate Committee Substitute for Senate Bills Nos. 73 & 162, Page 1, Section A, Line 3, by inserting after all of said line the following:

“137.1050. 1. For the purposes of this section, the following terms shall mean:

(1) “Eligible credit amount”, the difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the year that the taxpayer became an eligible taxpayer;

(2) “Eligible taxpayer”, a Missouri resident who:

(a) Is eligible for Social Security retirement benefits;

(b) Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and

(c) Is liable for the payment of real property taxes on such homestead;

(3) “Homestead”, real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.

2. Any county authorized to impose a property tax may grant a property tax credit to eligible taxpayers residing in such county in an amount equal to the taxpayer's eligible credit amount, provided that:

(1) Such county adopts an ordinance authorizing such credit; or

(2) (a) A petition in support of a referendum on such a credit is signed by at least five percent of the registered voters of such county voting in the last gubernatorial election and the petition is delivered to the governing body of the county, which shall subsequently hold a referendum on such credit.

(b) The ballot of submission for the question submitted to the voters pursuant to paragraph (a) of this subdivision shall be in substantially the following form:

Shall the County of _____ exempt senior citizens from increases in the property tax liability due on such seniors citizens' primary residence?

YES

NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the credit shall be in effect.

3. A county granting an exemption pursuant to this section shall apply such exemption when calculating the eligible taxpayer's property tax liability for the tax year. The amount of the credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector.

4. For the purposes of calculating property tax levies pursuant to section 137.073, the total amount of credits authorized by a county pursuant to this section shall be considered tax revenue, as such term is defined in section 137.073, actually received by the county.

143.124. 1. Other provisions of law to the contrary notwithstanding, for tax years ending on or before December 31, 2006, the total amount of all annuities, pensions, or retirement allowances above the amount of six thousand dollars annually provided by any law of this state, the United States, or any other state to any person except as provided in subsection 4 of this section, shall be subject to tax pursuant to the provisions of this chapter, in the same manner, to the same extent and under the same conditions as any other taxable income received by the person receiving it. For purposes of this section, “annuity, pension, retirement benefit, or retirement allowance” shall be defined as an annuity, pension or retirement allowance provided by the United States, this state, any other state or any political subdivision or agency or institution of this or any other state. For all tax years beginning on or after January 1, 1998, for purposes of this section, annuity, pension or retirement allowance shall be defined to include 401(k) plans, deferred compensation plans, self-employed retirement plans, also known as Keogh plans, annuities from a defined pension plan and individual retirement arrangements, also known as IRAs, as described in the Internal

Revenue Code, but not including Roth IRAs, as well as an annuity, pension or retirement allowance provided by the United States, this state, any other state or any political subdivision or agency or institution of this or any other state. An individual taxpayer shall only be allowed a maximum deduction equal to the amounts provided under this section for each taxpayer on the combined return.

2. For the period beginning July 1, 1989, and ending December 31, 1989, there shall be subtracted from Missouri adjusted gross income for that period, determined pursuant to section 143.121, the first three thousand dollars of retirement benefits received by each taxpayer:

(1) If the taxpayer's filing status is single, head of household or qualifying widow(er) and the taxpayer's Missouri adjusted gross income is less than twelve thousand five hundred dollars; or

(2) If the taxpayer's filing status is married filing combined and their combined Missouri adjusted gross income is less than sixteen thousand dollars; or

(3) If the taxpayer's filing status is married filing separately and the taxpayer's Missouri adjusted gross income is less than eight thousand dollars.

3. For the tax years beginning on or after January 1, 1990, but ending on or before December 31, 2006, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of the first six thousand dollars of retirement benefits received by each taxpayer from sources other than privately funded sources, and for tax years beginning on or after January 1, 1998, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of the first one thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 1998, but before January 1, 1999, and a maximum of the first three thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 1999, but before January 1, 2000, and a maximum of the first four thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 2000, but before January 1, 2001, and a maximum of the first five thousand dollars of any retirement allowance received from any privately funded source for tax years beginning on or after January 1, 2001, but before January 1, 2002, and a maximum of the first six thousand dollars of any retirement allowance received from any privately funded sources for tax years beginning on or after January 1, 2002. A taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is single, head of household or qualifying widow(er) and the taxpayer's Missouri adjusted gross income is less than twenty-five thousand dollars; or

(2) If the taxpayer's filing status is married filing combined and their combined Missouri adjusted gross income is less than thirty-two thousand dollars; or

(3) If the taxpayer's filing status is married filing separately and the taxpayer's Missouri adjusted gross income is less than sixteen thousand dollars.

4. If a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for such taxpayer's filing status, as provided in subdivisions (1), (2) and (3) of subsection 3 of this section, such taxpayer shall be entitled to an exemption equal to the greater of zero or the maximum exemption provided in subsection

3 of this section reduced by one dollar for every dollar such taxpayer's income exceeds the ceiling for his or her filing status.

5. For purposes of this subsection, the term “maximum Social Security benefit available” shall mean thirty-two thousand five hundred dollars for the tax year beginning on or after January 1, 2007, and for each subsequent tax year such amount shall be increased by the percentage increase in the Consumer Price Index for All Urban Consumers, or its successor index, as such index is defined and officially reported by the United States Department of Labor, or its successor agency. For the tax year beginning on or after January 1, 2007, but ending on or before December 31, 2007, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or twenty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2008, but ending on or before December 31, 2008, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or thirty-five percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2009, but ending on or before December 31, 2009, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or fifty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2010, but ending on or before December 31, 2010, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or sixty-five percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For the tax year beginning on or after January 1, 2011, but ending on or before December 31, 2011, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to the greater of: six thousand dollars in retirement benefits received from sources other than privately funded sources, to the extent such benefits are included in the taxpayer's federal adjusted gross income; or eighty percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. For all tax years beginning on or after January 1, 2012, there shall be subtracted from Missouri adjusted gross income, determined pursuant to section 143.121, a maximum of an amount equal to one hundred percent of the retirement benefits received from sources other than privately funded sources in the tax year, but not to exceed the maximum Social Security benefit available for such tax year. **For all tax years beginning on or before December 31, 2023,** a taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is married filing combined, and their combined Missouri adjusted gross income is equal to or less than one hundred thousand dollars; or

(2) If the taxpayer's filing status is single, head of household, qualifying widow(er), or married filing separately, and the taxpayer's Missouri adjusted gross income is equal to or less than eighty-five thousand dollars.

For all tax years beginning on or after January 1, 2024, a taxpayer shall be entitled to the maximum exemption provided by this subsection regardless of the taxpayer's filing status or the amount of the taxpayer's Missouri adjusted gross income.

6. **For all tax years beginning on or before December 31, 2023**, if a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for such taxpayer's filing status, as provided in subdivisions (1) and (2) of subsection 5 of this section, such taxpayer shall be entitled to an exemption, less any applicable reduction provided under subsection 7 of this section, equal to the greater of zero or the maximum exemption provided in subsection 5 of this section reduced by one dollar for every dollar such taxpayer's income exceeds the ceiling for his or her filing status.

7. For purposes of calculating the subtraction provided in subsection 5 of this section, such subtraction shall be decreased by an amount equal to any Social Security benefit exemption provided under section 143.125.

8. For purposes of this section, any Social Security benefits otherwise included in Missouri adjusted gross income shall be subtracted; but Social Security benefits shall not be subtracted for purposes of other computations pursuant to this chapter, and are not to be considered as retirement benefits for purposes of this section.

9. The provisions of subdivisions (1) and (2) of subsection 3 of this section shall apply during all tax years in which the federal Internal Revenue Code provides exemption levels for calculation of the taxability of Social Security benefits that are the same as the levels in subdivisions (1) and (2) of subsection 3 of this section. If the exemption levels for the calculation of the taxability of Social Security benefits are adjusted by applicable federal law or regulation, the exemption levels in subdivisions (1) and (2) of subsection 3 of this section shall be accordingly adjusted to the same exemption levels.

10. The portion of a taxpayer's lump sum distribution from an annuity or other retirement plan not otherwise included in Missouri adjusted gross income as calculated pursuant to this chapter but subject to taxation under Internal Revenue Code Section 402 shall be taxed in an amount equal to ten percent of the taxpayer's federal liability on such distribution for the same tax year.

11. For purposes of this section, retirement benefits received shall not include any withdrawals from qualified retirement plans which are subsequently rolled over into another retirement plan.

12. The exemptions provided for in this section shall not affect the calculation of the income to be used to determine the property tax credit provided in sections 135.010 to 135.035.

13. The exemptions provided for in this section shall apply to any annuity, pension, or retirement allowance as defined in subsection 1 of this section to the extent that such amounts are included in the taxpayer's federal adjusted gross income and not otherwise deducted from the taxpayer's federal adjusted

gross income in the calculation of Missouri taxable income. This subsection shall not apply to any individual who qualifies under federal guidelines to be one hundred percent disabled.

143.125. 1. As used in this section, the following terms mean: (1) “Benefits”, any Social Security benefits received by a taxpayer age sixty-two years of age and older, or Social Security disability benefits; (2) “Taxpayer”, any resident individual.

2. For the taxable year beginning on or after January 1, 2007, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to twenty percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For the taxable year beginning on or after January 1, 2008, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to thirty-five percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For the taxable year beginning on or after January 1, 2009, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to fifty percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For the taxable year beginning on or after January 1, 2010, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to sixty-five percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For the taxable year beginning on or after January 1, 2011, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to eighty percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. For all taxable years beginning on or after January 1, 2012, any taxpayer shall be allowed to subtract from the taxpayer's Missouri adjusted gross income to determine Missouri taxable income a maximum of an amount equal to one hundred percent of the amount of any benefits received by the taxpayer and that are included in federal adjusted gross income under Section 86 of the Internal Revenue Code of 1986, as amended. **For all tax years beginning on or before December 31, 2023**, a taxpayer shall be entitled to the maximum exemption provided by this subsection:

(1) If the taxpayer's filing status is married filing combined, and their combined Missouri adjusted gross income is equal to or less than one hundred thousand dollars; or

(2) If the taxpayer's filing status is single, head of household, qualifying widow(er), or married filing separately, and the taxpayer's Missouri adjusted gross income is equal to or less than eighty-five thousand dollars.

For all tax years beginning on or after January 1, 2024, a taxpayer shall be entitled to the maximum exemption provided by this subsection regardless of the taxpayer's filing status or the amount of the taxpayer's Missouri adjusted gross income.

3. **For all tax years beginning on or before December 31, 2023**, if a taxpayer's adjusted gross income exceeds the adjusted gross income ceiling for such taxpayer's filing status, as provided in

subdivisions (1) and (2) of subsection 2 of this section, such taxpayer shall be entitled to an exemption equal to the greater of zero or the maximum exemption provided in subsection 2 of this section reduced by one dollar for every dollar such taxpayer's income exceeds the ceiling for his or her filing status.

4. The director of the department of revenue may promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under 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, 2007, shall be invalid and void.”; and

Further amend the title and enacting clause accordingly.

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

Senator Eigel offered SA 2:

SENATE AMENDMENT NO. 2

Amend Senate Substitute for Senate Committee Substitute for Senate Bills Nos. 73 & 162, Page 1, In the Title, Lines 3-4, by striking "tax exemptions" and inserting in lieu thereof the following: "taxes"; and

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

“144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be titled under the laws of the state of Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable service at retail in this state. The rate of tax shall be as follows:

(1) Upon every retail sale in this state of tangible personal property, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this subsection, a tax equivalent to [four] **three and ninety-five hundredths** percent of the purchase price paid or charged, or in case such sale involves the exchange of property, a tax equivalent to [four] **three and ninety-five hundredths** percent of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, except as otherwise provided in section 144.025;

(2) A tax equivalent to [four] **three and ninety-five hundredths** percent of the amount paid for admission and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events, except amounts paid for any instructional class;

(3) A tax equivalent to [four] **three and ninety-five hundredths** percent of the basic rate paid or charged on all sales of electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(4) (a) A tax equivalent to [four] **three and ninety-five hundredths** percent on the basic rate paid or charged on all sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto; except that, the payment made by telecommunications subscribers or others, pursuant to section 144.060, and any amounts paid for access to the internet or interactive computer services shall not be considered as amounts paid for telecommunications services;

(b) If local and long distance telecommunications services subject to tax under this subdivision are aggregated with and not separately stated from charges for telecommunications service or other services not subject to tax under this subdivision, including, but not limited to, interstate or international telecommunications services, then the charges for nontaxable services may be subject to taxation unless the telecommunications provider can identify by reasonable and verifiable standards such portion of the charges not subject to such tax from its books and records that are kept in the regular course of business, including, but not limited to, financial statement, general ledgers, invoice and billing systems and reports, and reports for regulatory tariffs and other regulatory matters;

(c) A telecommunications provider shall notify the director of revenue of its intention to utilize the standards described in paragraph (b) of this subdivision to determine the charges that are subject to sales tax under this subdivision. Such notification shall be in writing and shall meet standardized criteria established by the department regarding the form and format of such notice;

(d) The director of revenue may promulgate and enforce reasonable rules and regulations for the administration and enforcement of the provisions of this subdivision. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under 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, 2019, shall be invalid and void;

(5) A tax equivalent to [four] **three and ninety-five hundredths** percent of the basic rate paid or charged for all sales of services for transmission of messages of telegraph companies;

(6) A tax equivalent to [four] **three and ninety-five hundredths** percent on the amount of sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the public. The tax imposed under this subdivision shall not apply to any automatic mandatory gratuity for a large group imposed by a restaurant when such gratuity is reported as employee tip income and the restaurant withholds income tax under section 143.191 on such gratuity;

(7) A tax equivalent to [four] **three and ninety-five hundredths** percent of the amount paid or charged for intrastate tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(8) A tax equivalent to [four] **three and ninety-five hundredths** percent of the amount paid or charged for rental or lease of tangible personal property, provided that if the lessor or renter of any tangible personal property had previously purchased the property under the conditions of sale at retail or leased or rented the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in this section and section 144.070. In no event shall the rental or lease of boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

(9) A tax equivalent to [four] **three and ninety-five hundredths** percent of the purchase price, as defined in section 144.070, of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be registered under the laws of the state of Missouri. This tax is imposed on the person titling such property, and shall be paid according to the procedures in section 144.440.

2. All tickets sold which are sold under the provisions of this chapter which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words "This ticket is subject to a sales tax.""; and

Further amend the title and enacting clause accordingly.

Senator Eigel moved that the above amendment be adopted.

At the request of Senator Trent, **SB 73** and **SB 162**, with **SCS, SS** for **SCS**, and **SA 2** (pending), was placed on the Informal Calendar.

REPORTS OF STANDING COMMITTEES

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

Mr. President: Your Committee on Rules, Joint Rules, Resolutions and Ethics, to which were referred **SS No. 2** for **SB 39** and **SS No. 2** for **SCS** for **SBs 49, 236, and 164**, 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.

Senator Rowden, Chair of the Committee on Gubernatorial Appointments, submitted the following reports, reading of which was waived:

Mr. President: Your Committee on Gubernatorial Appointments, to which were referred the following appointments, begs leave to report that it has considered the same and recommends that the Senate do give its advice and consent to the following:

Rob Binney, as a member of the Missouri Workforce Development Board;

Also,

Ronald L. Hack, as Chair of the Governor's Council on Disability;

Also,

Andy K. Hixson, Republican, as a member of the Missouri Public Entity Risk Management Fund Board of Trustees;

Also,

Lisa A. Newcomer, Republican, as a member of the Missouri Board for Respiratory Care;

Also,

David Sater, Republican, as a member of the Coordinating Board for Higher Education; and

C.D. Stewart, Republican, as the District One Commissioner of the Stoddard County Commission.

Senator Rowden requested unanimous consent of the Senate to vote on the above reports in one motion. There being no objection, the request was granted.

Senator Rowden moved that the committee report be adopted, and the Senate do give its advice and consent to the above appointments, which motion prevailed.

REFERRALS

President Pro Tem Rowden referred **SS No. 2** for **SB 39** to the Committee on Fiscal Oversight.

INTRODUCTION OF GUESTS

Senator May introduced to the Senate, Zachery Boyd and Zachery was made an honorary page.

Senator Williams introduced to the Senate, Gray Fuller, University City.

Senator Coleman introduced to the Senate, Dieticians from across the state.

The Chair introduced to the Senate, his wife, Amy Fitzwater.

On motion of Senator O'Laughlin, the Senate adjourned until 1:00 p.m., Wednesday, March 22, 2023.

SENATE CALENDAR

THIRTY-NINTH DAY–WEDNESDAY, MARCH 22, 2023

FORMAL CALENDAR

SECOND READING OF SENATE BILLS

SB 456-Schroer
SB 457-Schroer

SB 458-Coleman
SB 459-Schroer

SB 460-Brown (16)	SB 507-Gannon
SB 461-Gannon	SB 508-Brown (26)
SB 462-Gannon	SB 509-Arthur
SB 463-Koenig	SB 510-Razer
SB 464-Luetkemeyer	SB 511-Crawford
SB 465-Schroer	SB 512-McCreery
SB 466-Schroer	SB 513-Hoskins
SB 467-Schroer	SB 514-Hoskins
SB 468-Roberts	SB 515-McCreery
SB 469-Hoskins	SB 516-McCreery
SB 470-Bernskoetter	SB 517-Roberts
SB 471-Bernskoetter	SB 518-Carter
SB 472-Bernskoetter	SB 519-Hoskins
SB 473-Hough	SB 520-Cierpiot
SB 474-Hough	SB 521-Crawford
SB 475-Fitzwater	SB 522-Brown (26)
SB 476-Trent	SB 523-Bernskoetter
SB 477-Brattin	SB 524-Bernskoetter
SB 478-Cierpiot	SB 525-Brattin
SB 479-Cierpiot	SB 526-Brattin
SB 480-Thompson Rehder	SB 527-Gannon
SB 481-Thompson Rehder	SB 528-Arthur
SB 482-Schroer	SB 529-Brown (16)
SB 483-Eigel	SB 530-Brown (16)
SB 484-Eigel	SB 531-Washington
SB 485-Roberts	SB 532-Coleman
SB 486-Williams	SB 533-Coleman
SB 487-Williams	SB 534-Black
SB 488-Coleman	SB 535-Fitzwater
SB 489-Schroer	SB 536-Fitzwater
SB 490-Schroer	SB 537-Fitzwater
SB 491-Cierpiot	SB 538-Fitzwater
SB 492-Trent	SB 539-Trent
SB 493-Crawford	SB 540-Eigel
SB 494-Eslinger	SB 541-Eigel
SB 495-Eslinger	SB 542-Eigel
SB 496-Eslinger	SB 543-Eigel
SB 497-Eigel	SB 544-Eigel
SB 498-Eigel	SB 545-Rowden
SB 499-Eigel	SB 546-Bean
SB 500-Eigel	SB 547-Black
SB 501-Eigel	SB 548-McCreery
SB 502-Schroer	SB 549-Fitzwater
SB 503-Thompson Rehder	SB 550-Eslinger
SB 504-Thompson Rehder	SB 551-Eslinger
SB 505-Thompson Rehder	SB 552-Eslinger
SB 506-Moon	SB 553-Eslinger

SB 554-McCreery	SB 601-Black
SB 555-Bean	SB 602-Coleman
SB 556-Beck	SB 603-Coleman
SB 557-Schroer	SB 604-McCreery
SB 558-Schroer	SB 605-McCreery
SB 559-Schroer	SB 606-Trent
SB 560-Schroer	SB 607-Trent
SB 561-Washington	SB 608-Gannon
SB 562-Washington	SB 609-Cierpiot
SB 563-Washington	SB 610-Eigel
SB 564-Luetkemeyer	SB 611-Eigel
SB 565-Koenig	SB 612-Roberts
SB 566-Coleman	SB 613-Arthur
SB 567-Cierpiot	SB 614-Thompson Rehder
SB 568-Black and Cierpiot	SB 615-Black
SB 569-Trent	SB 616-Black
SB 570-Bernskoetter	SB 617-Black
SB 571-Rowden	SB 618-Rizzo
SB 572-Schroer	SB 619-Mosley
SB 573-Schroer and Luetkemeyer	SB 620-Carter
SB 574-May	SB 621-Koenig
SB 575-Schroer	SB 622-Roberts
SB 576-Schroer	SB 623-McCreery
SB 577-O'Laughlin	SB 624-McCreery
SB 578-Trent	SB 625-Razer
SB 579-Washington	SB 626-May
SB 580-Washington	SB 627-Trent
SB 581-Washington	SB 628-Trent
SB 582-Washington	SB 629-Black
SB 583-Washington	SB 630-Bernskoetter
SB 584-Razer and McCreery	SB 631-Schroer
SB 585-Eigel	SB 632-Schroer
SB 586-Crawford	SB 633-Brown (16)
SB 587-Bean	SB 634-Black
SB 588-Hoskins	SB 635-Beck
SB 589-Koenig	SB 636-Brown (16)
SB 590-Brattin	SB 637-Schroer
SB 591-Bernskoetter	SB 638-Fitzwater
SB 592-Roberts	SB 639-Bernskoetter
SB 593-May	SB 640-Roberts
SB 594-Koenig	SB 641-Washington
SB 595-Thompson Rehder	SB 642-Eslinger
SB 596-Fitzwater	SB 643-Washington
SB 597-Fitzwater	SB 644-Koenig
SB 598-Brattin	SB 645-Fitzwater
SB 599-Bean	SB 646-Razer
SB 600-Schroer	SB 647-Bernskoetter

SB 648-Thompson Rehder	SB 689-McCreery
SB 649-Fitzwater	SB 690-Roberts
SB 650-Trent	SB 691-Razer
SB 651-Eigel	SB 692-Eigel
SB 653-Roberts	SB 693-Eigel
SB 654-Eigel	SB 694-Eigel
SB 655-Moon	SB 695-Bean
SB 656-Fitzwater	SB 696-Hoskins
SB 657-Crawford	SB 697-Hoskins
SB 658-Eigel	SB 698-Hoskins
SB 659-McCreery	SB 699-Brattin
SB 660-McCreery	SB 700-Luetkemeyer
SB 661-McCreery	SB 701-Schroer
SB 662-McCreery	SB 702-Beck
SB 663-Cierpiot	SB 703-Eslinger
SB 664-Gannon	SB 704-Eslinger
SB 665-Gannon	SB 705-Rizzo
SB 666-Black	SB 706-Koenig
SB 667-Eslinger	SB 707-Trent
SB 668-Roberts	SB 708- O'Laughlin, et al
SB 669-Arthur	SB 709-O'Laughlin
SB 670-Arthur	SB 710-Moon and Carter
SB 671-Carter	SB 711-Eigel
SB 672-Carter	SB 712-Brown (26)
SB 673-May	SB 713-Washington
SB 674-May	SB 714-Washington
SB 675-Washington	SB 715-Washington
SB 676-Washington	SB 716-Washington
SB 677-Trent	SB 717-Fitzwater
SB 678-Trent	SB 718-Fitzwater
SB 679-Trent	SB 719-Fitzwater
SB 680-Brown (26)	SB 720-Hoskins
SB 681-Eigel	SB 721-Roberts
SB 682-Eigel	SB 722-Washington
SB 683-Trent	SB 723-Washington
SB 684-Luetkemeyer	SJR 42-Carter, et al
SB 685-Coleman	SJR 43-Schroer
SB 686-Coleman	SJR 46-Black
SB 687-Coleman	SJR 47-Rizzo
SB 688-Bernskoetter	

HOUSE BILLS ON SECOND READING

HCS for HB 184
HCS for HBs 640 & 729

HCS for HB 417
HCS for HB 268

HB 415-O'Donnell
 HCS for HBs 994, 52 & 984
 HB 730-C. Brown
 HS for HCS for HB 186
 HCS for HB 655
 HCS for HB 154
 HCS for HBs 575 & 910
 HCS#2 for HB 713
 HCS for HBs 903, 465, 430 & 499
 HCS for HBs 702, 53, 213, 216, 306 & 359
 HCS for HJR 37
 HB 70-Dinkins
 HB 202-Francis
 HCS for HBs 133 & 583
 HCS for HB 253
 HB 402-Henderson

HB 827-Christofanelli
 HB 677-Copeland
 HB 585-Owen
 HCS for HB 461
 HCS for HB 454
 HB 490-Sharpe (4)
 HCS for HBs 47 & 638
 HB 630-Knight
 HCS for HBs 919 & 1081
 HCS for HB 668
 HCS for HBs 802, 807 & 886
 HB 131-Griffith (Bernskoetter)
 HCS for HB 587
 HCS for HB 715
 HB 81-Veit

THIRD READING OF SENATE BILLS

SS for SCS for SB 8-Eigel
 (In Fiscal Oversight)
 SS for SCS for SB 133-Moon
 (In Fiscal Oversight)
 SJR 26-Fitzwater (In Fiscal Oversight)

SS#2 for SB 39-Thompson Rehder, et al
 (In Fiscal Oversight)
 SS#2 for SCS for SBs 49, 236 &
 164-Moon, et al

SENATE BILLS FOR PERFECTION

1. SB 15-Cierpiot
2. SB 40-Thompson Rehder, with SCS
3. SB 85-Carter, with SCS
4. SB 181-Crawford
5. SB 63-Roberts and Rizzo
6. SB 143-Beck
7. SB 222-Trent
8. SB 157-Black, with SCS
9. SBs 56 & 61-Bean, with SCS
10. SJR 21-Roberts
11. SB 30-Luetkemeyer
12. SB 136-Eslinger
13. SB 140-Bean, with SCS
14. SB 213-Beck

15. SB 245-Arthur
16. SB 214-Beck
17. SB 80-Schroer
18. SB 227-Coleman
19. SB 88-Brown (26), with SCS
20. SB 79-Schroer, with SCS
21. SB 155-Black
22. SB 138-Eslinger
23. SB 38-Williams, with SCS
24. SBs 167 & 171-Brown (26), with SCS
25. SB 198-Thompson Rehder
26. SB 106-Arthur and Thompson Rehder,
with SCS
27. SB 152-Trent

HOUSE BILLS ON THIRD READING

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

HCS for HBs 115 & 99 (Eslinger)

INFORMAL CALENDAR

SENATE BILLS FOR PERFECTION

SB 5-Koenig, with SCS
SB 21-Bernskoetter, with SCS (pending)
SB 22-Bernskoetter
SB 35-May
SB 44-Brattin
SBs 73 & 162-Trent, with SCS, SS for SCS
& SA 2 (pending)
SB 81-Coleman, with SCS
SB 92-Hoskins, with SCS
SBs 93 & 135-Hoskins, with SCS & SS for

SCS (pending)
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 131-Brattin, with SCS, SS#2 for SCS,
SA 3 & SA 1 to SA 3 (pending)
SB 151-Fitzwater, with SA 2 (pending)

RESOLUTIONS

SR 22-Roberts

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