

SENATE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 3  
AN ACT

To repeal sections 67.3000 and 67.3005, RSMo, and to  
enact in lieu thereof five new sections relating to  
taxation, with a severability clause.

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

Section A. Sections 67.3000 and 67.3005, RSMo, are  
2 repealed and five new sections enacted in lieu thereof, to be  
3 known as sections 67.3000, 67.3005, 100.240, 135.445, and  
4 137.1120, to read as follows:

67.3000. 1. As used in this section and section  
2 67.3005, the following words shall mean:

3 (1) "Active member", an organization located in the  
4 state of Missouri which solicits and services sports events,  
5 sports organizations, and other types of sports-related  
6 activities in that community;

7 (2) "Applicant" or "applicants", one or more certified  
8 sponsors, endorsing counties, endorsing municipalities, or a  
9 local organizing committee, acting individually or  
10 collectively;

11 (3) "Certified sponsor" or "certified sponsors", a  
12 nonprofit organization which is an active member of the  
13 [National Association of Sports Commissions] Sports Events  
14 and Tourism Association;

15 (4) "Department", the Missouri department of economic  
16 development;

17 (5) "Director", the director of revenue;

18 (6) ["Eligible costs" shall include:

(a) Costs necessary for conducting the sporting event;  
(b) Costs relating to the preparations necessary for the conduct of the sporting event; and

(c) An applicant's pledged obligations to the site selection organization as evidenced by the support contract for the sporting event including, but not limited to, bid fees and financial guarantees.

Eligible costs shall not include any cost associated with the rehabilitation or construction of any facilities used to host the sporting event or direct payments to a for-profit site selection organization, but may include costs associated with the retrofitting of a facility necessary to accommodate the sporting event;

**(7)]** "Eligible donation", donations received, by a certified sponsor or local organizing committee, from a taxpayer that may include cash, publicly traded stocks and bonds, and real estate that will be valued and documented according to rules promulgated by the department. Such donations shall be used solely to provide funding to attract sporting events to this state;

**[(8)] (7)** "Endorsing municipality" or "endorsing municipalities", any city, town, incorporated village, or county that contains a site selected by a site selection organization for one or more sporting events;

**[(9)] (8)** "Joinder agreement", an agreement entered into by one or more applicants, acting individually or collectively, and a site selection organization setting out representations and assurances by each applicant in connection with the selection of a site in this state for the location of a sporting event;

**[(10)] (9)** "Joinder undertaking", an agreement entered into by one or more applicants, acting individually or collectively, and a site selection organization that each

applicant will execute a joinder agreement in the event that the site selection organization selects a site in this state for a sporting event;

[(11)] (10) "Local organizing committee", a nonprofit corporation or its successor in interest that:

(a) Has been authorized by one or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, to pursue an application and bid on its or the applicant's behalf to a site selection organization for selection as the host of one or more sporting events; or

(b) With the authorization of one or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, executes an agreement with a site selection organization regarding a bid to host one or more sporting events;

(11) "Registered participant", an individual who is registered to compete in a sporting event, or an athlete, coach, or other individual who is part of a team's official contingent with an official capacity for such sporting event;

(12) "Site selection organization", the National Collegiate Athletic Association (NCAA); an NCAA member conference, university, or institution; the National Association of Intercollegiate Athletics (NAIA); the United States Olympic & Paralympic Committee [(USOC)] (USOPC); a national governing body (NGB) or international federation of a sport recognized by the [(USOC)] USOPC; the United States Golf Association (USGA); the United States Tennis Association (USTA); the Amateur Athletic Union (AAU); the National Christian College Athletic Association (NCCAA); the National Junior College Athletic Association (NJCAA); the United States Sports Specialty Association (USSSA); any rights holder member of the [National Association of Sports

85 Commissions (NASC)] Sports Events and Tourism Association  
86 (Sports ETA); other major regional, national, and  
87 international sports associations, and amateur organizations  
88 that promote, organize, or administer sporting games or  
89 competitions; or other major regional, national, and  
90 international organizations that promote or organize  
91 sporting events;

92 (13) "Sporting event" or "sporting events", an  
93 amateur, collegiate, or Olympic sporting event that is  
94 competitively bid or is awarded by a site selection  
95 organization;

96 (14) "Support contract" or "support contracts", an  
97 event award notification, joinder undertaking, joinder  
98 agreement, or contract executed by an applicant and a site  
99 selection organization;

100 (15) "Tax credit" or "tax credits", a credit or  
101 credits issued by the department against the tax otherwise  
102 due under chapter 143 or 148, excluding withholding tax  
103 imposed under sections 143.191 to 143.265;

104 (16) "Taxpayer", any of the following individuals or  
105 entities who make an eligible donation:

106 (a) A person, firm, partner in a firm, corporation, or  
107 a shareholder in an S corporation doing business in the  
108 state of Missouri and subject to the state income tax  
109 imposed under chapter 143;

110 (b) A corporation subject to the annual corporation  
111 franchise tax imposed under chapter 147;

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

114 (d) Any other financial institution paying taxes to  
115 the state of Missouri or any political subdivision of this  
116 state under chapter 148;

117 (e) An individual subject to the state income tax  
118 imposed under chapter 143;

119 (f) Any charitable organization which is exempt from  
120 federal income tax and whose Missouri unrelated business  
121 taxable income, if any, would be subject to the state income  
122 tax imposed under chapter 143.

123 2. An applicant may submit a copy of a support  
124 contract for a sporting event to the department. Within  
125 sixty days of receipt of the sporting event support  
126 contract, the department may review the applicant's support  
127 contract and certify such support contract if it complies  
128 with the requirements of this section. Upon certification  
129 of the support contract by the department, the applicant may  
130 be authorized to receive the tax credit under subsection 4  
131 of this section.

132 3. No more than ninety days following the conclusion  
133 of the sporting event, the applicant shall submit [eligible  
134 costs and documentation of the costs evidenced by receipts,  
135 paid invoices, event settlements, or other documentation in  
136 a manner prescribed by the department. Eligible costs may  
137 be paid by the applicant or an entity cohosting the event  
138 with the applicant] a ticket sales or box office statement  
139 verifying the total number of tickets sold for such event,  
140 or, if such event was participant-based, a list of all  
141 registered participants.

142 4. (1) [No later than seven days following the  
143 conclusion of the sporting event, the department, in  
144 consultation with the director, shall determine the total  
145 number of tickets sold at face value for such event or, if  
146 such event was participant-based and did not sell admission  
147 tickets, the total number of paid participant registrations.

148 (2)] No later than sixty days following the receipt of  
149 [eligible costs and] documentation of [such costs] ticket

150 sales or registered participants from the applicant as  
151 required in subsection 3 of this section, the department  
152 shall, except for the limitations under subsection 5 of this  
153 section, issue a certificate for a refundable tax credit to  
154 the applicant for [the least of]:

155 (a) [One hundred percent of eligible costs incurred by  
156 the applicant;

157 [(b)] An amount equal to [five] six dollars for every  
158 admission ticket sold to such event; or

159 [(c)] (b) An amount equal to [ten] twelve dollars for  
160 every [paid] registered participant [registration] if such  
161 event was participant-based [and did not sell admission  
162 tickets].

163 The calculations under paragraphs [(b)] (a) and [(c)] (b) of  
164 this subdivision shall use the actual number of tickets sold  
165 or [registrations paid] registered participants, not an  
166 estimated amount.

167 (2) The department of revenue shall issue a refund of  
168 the refundable tax credit to the applicant within ninety  
169 days of the applicant's submission of a valid tax credit  
170 certificate issued in accordance with subdivision (1) of  
171 this subsection. Notwithstanding any provision of law to  
172 the contrary, this may include a refund issued in advance of  
173 the close of the tax period to which the tax credit applies.

174 (3) Tax credits authorized by this section may be  
175 claimed against taxes imposed by chapters 143 and 148 [and  
176 shall be claimed within one year of the close of the tax  
177 year for which the credits were issued]. Tax credits  
178 authorized by this section [may] shall not be transferred,  
179 sold, or assigned [by filing a notarized endorsement thereof  
180 with the department that names the transferee, the amount of  
181 tax credit transferred, and the value received for the  
182 credit, as well as any other information reasonably

requested by the department]. Notwithstanding any provision of law to the contrary, tax credits authorized by this section may be refunded at any time following issuance, even prior to the close of the tax period for which the credits were issued. An erroneous, excessive, or improper refund of these tax credits shall be considered an underpayment of tax on the date made. If any applicant is issued tax credits pursuant to this section that are refunded to such applicant, but the department of revenue later determines that the applicant receiving the credits owes or owed taxes that were not paid for the tax year for which the tax credit was issued, such applicant shall pay to the department of revenue the applicant's tax liability still due, including any underpayment caused by the erroneous, excessive, or improper refund of these tax credits. The department of revenue may promulgate such rules as are necessary to administer such clawback provisions under this subdivision.

5. In no event shall the amount of tax credits issued by the department under subsection 4 of this section exceed [three] six million dollars in any fiscal year. For all events located within the following counties, the total amount of tax credits issued shall not exceed [two] five million [seven] five hundred thousand dollars in any fiscal year:

(1) A county with a charter form of government and with more than six hundred thousand inhabitants; or

(2) A city not within a county.

6. An applicant shall provide any information necessary as determined by the department for the department and the director to fulfill the duties required by this section. At any time upon the request of the state of Missouri, a certified sponsor shall subject itself to an audit conducted by the state.

216           7. This section shall not be construed as creating or  
217 requiring a state guarantee of obligations imposed on an  
218 endorsing municipality under a support contract or any other  
219 agreement relating to hosting one or more sporting events in  
220 this state.

221           8. The department shall only certify an applicant's  
222 support contract for a sporting event in which the site  
223 selection organization has yet to select a location for the  
224 sporting event as of December 1, 2012. No support contract  
225 shall be certified unless the site selection organization  
226 has chosen to use a location in this state from competitive  
227 bids, at least one of which was a bid for a location outside  
228 of this state, except that competitive bids shall not be  
229 required for any previously-awarded event whose site  
230 selection organization extends its contractual agreement  
231 with the event's certified sponsor or for any [post-season]  
232 neutral-site collegiate [football game or other neutral-  
233 site] game with at least one out-of-state team. Support  
234 contracts shall not be certified by the department after  
235 August 28, [2025] 2032, provided that the support contracts  
236 may be certified on or prior to August 28, [2025] 2032, for  
237 sporting events that will be held after such date.

238           9. The department may promulgate rules as necessary to  
239 implement the provisions of this section. Any rule or  
240 portion of a rule, as that term is defined in section  
241 536.010, that is created under the authority delegated in  
242 this section shall become effective only if it complies with  
243 and is subject to all of the provisions of chapter 536 and,  
244 if applicable, section 536.028. This section and chapter  
245 536 are nonseverable and if any of the powers vested with  
246 the general assembly pursuant to chapter 536 to review, to  
247 delay the effective date, or to disapprove and annul a rule  
248 are subsequently held unconstitutional, then the grant of



rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid and void.

10. The repeal and reenactment of subsection 8 of this section shall become effective on the effective date of this act and the repeal and reenactment of the remainder of the provisions of this section shall become effective July 1, 2026, and shall apply only to tax credits issued on or after July 1, 2026.

67.3005. 1. For all tax years beginning on or after January 1, 2013, any taxpayer shall be allowed a credit against the taxes otherwise due under chapter 143, 147, or 148, excluding withholding tax imposed by sections 143.191 to 143.265, in an amount equal to fifty percent of the amount of an eligible donation, subject to the restrictions in this section. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state income tax liability in the tax year for which the credit is claimed. Any amount of credit that the taxpayer is prohibited by this section from claiming in a tax year shall not be refundable, but may be carried forward to any of the taxpayer's two subsequent tax years.

2. To claim the credit authorized in this section, a certified sponsor or local organizing committee shall submit to the department an application for the tax credit authorized by this section on behalf of taxpayers. The department shall verify that the applicant has submitted the following items accurately and completely:

(1) A valid application in the form and format required by the department;

(2) A statement attesting to the eligible donation received, which shall include the name and taxpayer identification number of the individual making the eligible

25 donation, the amount of the eligible donation, and the date  
26 the eligible donation was received; and

27 (3) Payment from the certified sponsor or local  
28 organizing committee equal to the value of the tax credit  
29 for which application is made.

30 If the certified sponsor or local organizing committee  
31 applying for the tax credit meets all criteria required by  
32 this subsection, the department shall issue a certificate in  
33 the appropriate amount.

34 3. Tax credits issued under this section may be  
35 assigned, transferred, sold, or otherwise conveyed, and the  
36 new owner of the tax credit shall have the same rights in  
37 the credit as the taxpayer. Whenever a certificate is  
38 assigned, transferred, sold, or otherwise conveyed, a  
39 notarized endorsement shall be filed with the department  
40 specifying the name and address of the new owner of the tax  
41 credit or the value of the credit. In no event shall the  
42 amount of tax credits issued by the department under this  
43 section exceed [ten million] five hundred thousand dollars  
44 in any fiscal year.

45 4. The department shall promulgate rules to implement  
46 the provisions of this section. Any rule or portion of a  
47 rule, as that term is defined in section 536.010, that is  
48 created under the authority delegated in this section shall  
49 become effective only if it complies with and is subject to  
50 all of the provisions of chapter 536 and, if applicable,  
51 section 536.028. This section and chapter 536 are  
52 nonseverable and if any of the powers vested with the  
53 general assembly pursuant to chapter 536 to review, to delay  
54 the effective date, or to disapprove and annul a rule are  
55 subsequently held unconstitutional, then the grant of  
56 rulemaking authority and any rule proposed or adopted after  
57 August 28, 2013, shall be invalid and void.

58           5. Under section 23.253 of the Missouri sunset act:  
59           (1) The provisions of the new program authorized under  
60 this section and section 67.3000 [and under this section]  
61 shall automatically sunset six years after August 28, [2019]  
62 2026, unless reauthorized by an act of the general assembly;  
63 and

64           (2) If such program is reauthorized, the program  
65 authorized under this section and section 67.3000 [and under  
66 this section] shall automatically sunset twelve years after  
67 the effective date of the reauthorization of these sections;  
68 and

69           (3) Section 67.3000 and this section shall terminate  
70 on September first of the calendar year immediately  
71 following the calendar year in which the program authorized  
72 under these sections is sunset.

73           6. The repeal and reenactment of subsection 5 of this  
74 section shall become effective on the effective date of this  
75 act and the repeal and reenactment of the remainder of the  
76 provisions of this section shall become effective July 1,  
77 2026, and shall apply only to tax credits issued on or after  
78 July 1, 2026.

100.240. 1. This section shall be known and may be  
2 cited as the "Show-Me Sports Investment Act".

3           2. The state of Missouri, acting through the  
4 department and the office of administration, may, upon such  
5 terms and with reasonable consideration as it may determine,  
6 subject to appropriation, expend funds for the purpose of  
7 aiding and cooperating in the planning, undertaking,  
8 financing, or carrying out of an athletic and entertainment  
9 facility project for which application is made to the  
10 department and approved by the director and the commissioner.

11           3. As used in this section, the following terms shall  
12 mean:

13       (1) "Athletic and entertainment facility", structures,  
14 fixtures, systems, and facilities of sports and  
15 entertainment venues with seating capacity of more than  
16 thirty thousand, including associated parking facilities,  
17 and that the director and commissioner determine is a  
18 contributing factor in the attraction or retention of  
19 sports, recreational, or entertainment activities, whether  
20 professional, commercial, or private, and a primary factor  
21 in the retention of a professional sports franchise in the  
22 state. An athletic and entertainment facility may include a  
23 professional sports franchise's headquarters facility and  
24 training facility, regardless of whether they are co-located  
25 in or adjacent to the stadium, but still located within the  
26 state. Such structures, fixtures, systems, and facilities  
27 may include, but are not limited to, foundations, roofs,  
28 interior and exterior walls or windows, floors, steps,  
29 stairs, concourses, hallways, restrooms, event or meeting  
30 spaces or other hospitality-related areas, concession or  
31 food preparation areas, or services systems such as  
32 mechanical, gas utility, electrical, lighting,  
33 communication, sound, sanitary, HVAC, elevator, escalator,  
34 plumbing, sprinkler, cabling and wiring, life-safety  
35 security cameras, access deterrents, public safety  
36 improvements, or other building systems;

37       (2) "Baseline year", the calendar year prior to  
38 submission of an application to the department under this  
39 section;

40       (3) "Baseline year state tax revenues", the state tax  
41 revenues derived directly from the operations of the  
42 athletic and entertainment facility of the professional  
43 sports franchise, including vendors and tenants located in  
44 the athletic and entertainment facility but excluding all  
45 state tax revenues derived from matches of the 2026 FIFA

World Cup soccer tournament which are held in any county with more than seven hundred thousand but fewer than eight hundred thousand inhabitants, during the baseline year;

(4) "Board", the Missouri development finance board created by section 100.265;

(5) "Commissioner", the commissioner of the office of administration of the state of Missouri;

(6) "Department", the Missouri department of economic development created by section 620.010;

(7) "Director", the director of the department of economic development;

(8) "Lease", a lease agreement between the professional sports franchise and the owner of the athletic and entertainment facility, without regard to options to renew the lease. For the purposes of subdivision (5) of subsection 5 of this section, in the event one component of the athletic and entertainment facility has a different end of the term of the lease date than another component, the lease term that ends the latest in time shall be applicable;

(9) "Professional sports franchise", any professional sports team that is a member of Major League Baseball or the National Football League;

(10) "Project", the development, construction, reconstruction, rehabilitation, repair, or improvement of any athletic and entertainment facility for which an application is made and approved by the director and the commissioner. A project must have total project costs of at least five hundred million dollars to be eligible for funding under this section. Residential, commercial, retail, or mixed-use development adjacent to an athletic and entertainment facility shall not be included as part of the project. All projects receiving appropriations pursuant to

78 this section shall comply with the provisions of sections  
79 290.210 to 290.340;

80 (11) "State tax liability", any liability incurred by  
81 a taxpayer under chapter 143, 147, or 148, exclusive of the  
82 provisions relating to the withholding of tax as provided  
83 for in sections 143.191 to 143.265 and related provisions;

84 (12) "State tax revenues", the sum of the following:

85 (a) The general revenue portion of state sales tax  
86 revenues received under section 144.020, excluding sales  
87 taxes that are constitutionally dedicated, taxes deposited  
88 to the school district trust fund in accordance with section  
89 144.701, sales and use taxes on motor vehicles, trailers,  
90 boats, and outboard motors, and future sales taxes earmarked  
91 by law;

92 (b) The state income tax withheld on behalf of  
93 employees by an employer under section 143.221; and

94 (c) The nonresident professional athletes and  
95 entertainers state income tax revenues as set forth in  
96 section 143.183;

97 (13) "Tax credit", a credit against the taxpayer's  
98 state tax liability, or which may be transferred or sold as  
99 provided for in subsection 7 of section 100.286.

100 4. Applicants shall submit an application to the  
101 department containing all information required by the  
102 department, including information to ascertain the  
103 applicant's baseline year state tax revenues. The director  
104 and the commissioner shall review the application for  
105 eligibility and may, in their discretion, enter into an  
106 agreement as described in subsection 2 of this section,  
107 provided the agreement meets all other requirements of this  
108 section. Notwithstanding section 32.057 to the contrary,  
109 the department of revenue shall, pursuant to an agreement as  
110 authorized by section 610.032, disclose to the director and

111 the commissioner, or their duly authorized employees,  
112 information from reports or returns so that the baseline  
113 state tax revenues can be verified.

114 5. Any annual expenditure by the state in connection  
115 with an athletic and entertainment facility project shall be  
116 subject to annual appropriation and shall be no greater than  
117 an amount equal to the baseline year state tax revenues for  
118 the applicable professional sports franchise's athletic and  
119 entertainment facility, as stated in an agreement entered  
120 into between the department, the office of administration,  
121 and the applicant; provided, however, that:

122 (1) The term of state appropriations under any such  
123 agreement shall not exceed thirty years;

124 (2) The annual amount of the state appropriation  
125 authorized under this section for a project shall not exceed  
126 an amount equal to the baseline year state tax revenues for  
127 the athletic and entertainment facility of the professional  
128 sports franchise for any fiscal year;

129 (3) The net bond proceeds of any bonds supported by  
130 annual expenditures by the state under subsections 2 to 5 of  
131 this section for any project shall not exceed fifty percent  
132 of the total costs of the project;

133 (4) The director and the commissioner are satisfied  
134 that there is sufficient public investment made or to be  
135 made by units of local government to support infrastructure  
136 or other needs generated by the project; and

137 (5) For any athletic and entertainment facility  
138 project for which funds are expended under this section, if  
139 the owners of the applicable professional sports franchise  
140 relocate any of the professional sports franchise, athletic  
141 and entertainment facility, headquarters, or training  
142 facility, and if any such facility is located in the state  
143 at the time the application is submitted or is constructed

144 in the state as part of the project, to another state during  
145 the term of the agreement entered into under subsections 2  
146 to 5 of this section, it shall be considered a default  
147 event, and such owners of the professional sports franchise  
148 shall repay to the state general revenue fund:

149 (a) The amount of funds expended by the state pursuant  
150 to such agreement through the date of default event;

151 (b) The total debt service remaining for any  
152 outstanding bonded indebtedness for the project that was to  
153 be paid from state revenues under the agreement after the  
154 date of the default event through the maturity date of any  
155 such bonds or an amount sufficient to pay off any such  
156 bonds; and

157 (c) The amount of the tax credits issued under  
158 subsection 6 of this section. If, however, the default  
159 event occurs within five years of the ending of the term of  
160 the lease, then the owners of the professional sports  
161 franchise shall be responsible for the total debt service  
162 remaining for any outstanding bonded indebtedness for the  
163 project that was to be paid from state revenues under the  
164 agreement or an amount sufficient to pay off any such bonds,  
165 and for no other funds expended by the state under the  
166 agreement nor for tax credits issued under subsection 6 of  
167 this section.

168 6. (1) For the purposes of funding an athletic and  
169 entertainment facility project as described in this section,  
170 the board may, in addition to the authority under subsection  
171 6 of section 100.286, authorize any taxpayer, including any  
172 charitable organization that is exempt from federal income  
173 tax and whose Missouri unrelated business taxable income, if  
174 any, would be subject to the state income tax imposed  
175 pursuant to chapter 143, to receive a tax credit in the  
176 amount of fifty percent of any amount contributed in money



177 or property by the taxpayer to the infrastructure  
178 development fund during the taxpayer's tax year, provided,  
179 however, the tax credits awarded under this subsection for  
180 an athletic and entertainment facility project shall not  
181 exceed ten percent of the amount of private investment in  
182 the athletic and entertainment facility project or fifty  
183 million dollars, whichever is less, and the total of such  
184 tax credits may be issued over a maximum of three calendar  
185 years, at the discretion of the board. Such credit shall not  
186 apply to reserve participation fees paid by borrowers under  
187 sections 100.250 to 100.297.

188 (2) The portion of earned tax credits which exceeds  
189 the taxpayer's tax liability may be carried forward for up  
190 to five years following the issuance year.

191 (3) The annual limits in section 100.286 shall not  
192 apply to tax credits issued under this subsection. Tax  
193 credits issued under this subsection shall not count towards  
194 the annual limits in section 100.286.

195 (4) The tax credits issued under this subsection may  
196 be transferred or sold as described in subsection 7 of  
197 section 100.286.

198 (5) If an athletic and entertainment facility project  
199 receives tax credits under this subsection, such athletic  
200 and entertainment facility project shall not be permitted to  
201 receive tax credits under section 100.286.

202 7. In addition to any other authority granted under  
203 section 100.250, the board is authorized to issue its bonds  
204 payable from the annual expenditure by the state described  
205 in this section to assist in the financing of an athletic  
206 and entertainment facility project.

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

3       (1) "Homestead", real property occupied by an eligible  
4 individual taxpayer as their primary residence as a  
5 homeowner or dwelling as a renter for more than half the  
6 year and which is used for all tax and legal purposes in  
7 Missouri;

8       (2) "Individual income tax liability", the liability  
9 incurred by an individual taxpayer under provisions of  
10 chapter 143;

11       (3) "Individual taxpayer", an individual subject to  
12 income tax imposed under chapter 143;

13       (4) "Insurance deductible", the amount of a  
14 homeowner's or renter's insurance claim for repair or  
15 replacement of damaged real or personal property on a  
16 homestead that a policyholder incurs when an insurance  
17 company remits payment on a covered loss;

18       (5) "Tax credit", a credit against the individual  
19 income tax otherwise due under chapter 143, excluding  
20 withholding tax imposed by sections 143.191 to 143.265.

21       2. For all tax years beginning on or after January 1,  
22 2025, individual taxpayers shall be allowed a tax credit  
23 against their individual income tax liability for the  
24 insurance deductible incurred on a homestead during the 2025  
25 calendar year as a direct result of a disaster for which a  
26 request for a presidential disaster declaration has been  
27 made by the governor in an amount up to five thousand  
28 dollars.

29       3. The individual taxpayer claiming a tax credit under  
30 this section shall file a signed affidavit with their  
31 individual income tax return verifying:

32       (1) The address, including county, of the homestead  
33 that suffered damage;

34       (2) The date the disaster occurred; and

35       (3) Evidence the insurance deductible was incurred as  
36 a result of a claim paid under a homeowner's or renter's  
37 insurance policy issued by an insurance company licensed in  
38 the state.

39       4. (1) A tax credit issued under this section is not  
40 refundable. The tax credit can be transferred, sold, or  
41 assigned.

42       (2) Tax credits authorized by this section may be  
43 carried forward to any of the taxpayer's twenty-nine  
44 subsequent tax years or until the full amount of the tax  
45 credit is redeemed, whichever is earlier. For the fiscal  
46 year ending on or before June 30, 2026, the department of  
47 revenue shall not redeem tax credits authorized by this  
48 section in an amount that exceeds ninety million dollars.  
49 For all fiscal years beginning on or after July 1, 2026, and  
50 ending on or before June 30, 2055, the department of revenue  
51 shall not redeem tax credits authorized by this section in  
52 an amount that exceeds forty-five million dollars in any  
53 given year. Any taxpayer that is unable to redeem a tax  
54 credit in any tax year may carry forward such tax credit to  
55 a subsequent tax year.

56       5. No individual taxpayer shall be able to claim more  
57 than one credit under this section for a tax year.

58       6. The department of revenue and the director of  
59 commerce and insurance may promulgate rules and regulations  
60 necessary to implement the provisions of this section. Any  
61 rule or portion of a rule, as that term is defined in  
62 section 536.010, that is created under the authority  
63 delegated in this section shall become effective only if it  
64 complies with and is subject to all of the provisions of  
65 chapter 536 and, if applicable, section 536.028. This  
66 section and chapter 536 are nonseverable and if any of the  
67 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 the effective date of this act, shall be invalid and void.

7. No new tax credits shall be authorized pursuant to this section after October 15, 2026.

137.1120. 1. For the purposes of this section, the following terms shall mean:

(1) "County", a five percent county or a zero percent county;

(2) "Five percent county":

(a) Any county with more than forty thousand but fewer than fifty thousand inhabitants and with a county seat with more than fourteen thousand but fewer than eighteen thousand inhabitants;

(b) Any county with more than five thousand but fewer than six thousand inhabitants and with a county seat with fewer than nine hundred inhabitants;

(c) Any county with more than twenty-five thousand but fewer than thirty thousand inhabitants and with a county seat with more than eight thousand but fewer than twelve thousand inhabitants;

(d) Any county with more than twelve thousand five hundred but fewer than fourteen thousand inhabitants and with a county seat with more than five thousand but fewer than six thousand inhabitants;

(e) Any county with more than fifteen thousand seven hundred but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than two thousand but fewer than three thousand inhabitants;

(f) Any county with more than eight thousand but fewer than eight thousand nine hundred inhabitants and with a

27 county seat with more than six hundred seventy but fewer  
28 than seven hundred thirty inhabitants;

29 (g) Any county with more than fourteen thousand but  
30 fewer than fifteen thousand seven hundred inhabitants and  
31 with a county seat with more than five thousand five hundred  
32 but fewer than eight thousand inhabitants;

33 (h) Any county with more than nine thousand nine  
34 hundred but fewer than eleven thousand inhabitants and with  
35 a county seat with more than one thousand five hundred but  
36 fewer than two thousand five hundred inhabitants;

37 (i) Any county with more than twenty-five thousand but  
38 fewer than thirty thousand inhabitants and with a county  
39 seat with more than five hundred but fewer than two thousand  
40 five hundred inhabitants;

41 (j) Any county with more than nine thousand nine  
42 hundred but fewer than eleven thousand inhabitants and with  
43 a county seat with more than three hundred but fewer than  
44 six hundred inhabitants;

45 (k) Any county with more than seventeen thousand six  
46 hundred but fewer than nineteen thousand inhabitants and  
47 with a county seat with more than five thousand fifty but  
48 fewer than seven thousand inhabitants;

49 (l) Any county with more than five thousand but fewer  
50 than six thousand inhabitants and with a county seat with  
51 more than nine hundred but fewer than one thousand six  
52 hundred inhabitants;

53 (m) Any county with more than eight thousand but fewer  
54 than eight thousand nine hundred inhabitants and with a  
55 county seat with fewer than three hundred inhabitants;

56 (n) Any county with more than eight thousand but fewer  
57 than eight thousand nine hundred inhabitants and with a  
58 county seat with more than three thousand three hundred but  
59 fewer than five thousand inhabitants;

60       (o) Any county with more than seven thousand but fewer  
61 than eight thousand inhabitants and with a county seat with  
62 fewer than four hundred eighty inhabitants;

63       (p) Any county with more than nineteen thousand but  
64 fewer than twenty-two thousand inhabitants and with a county  
65 seat with more than two thousand two hundred twenty but  
66 fewer than two thousand five hundred inhabitants;

67       (q) Any county with more than eight thousand but fewer  
68 than eight thousand nine hundred inhabitants and with a  
69 county seat with more than one thousand three hundred but  
70 fewer than two thousand inhabitants;

71       (r) Any county with more than eleven thousand but  
72 fewer than twelve thousand five hundred inhabitants and with  
73 a county seat with more than one thousand but fewer than two  
74 thousand inhabitants;

75       (s) Any county with more than six thousand but fewer  
76 than seven thousand inhabitants and with a county seat with  
77 more than one thousand but fewer than one thousand eight  
78 hundred inhabitants;

79       (t) Any county with more than eight thousand nine  
80 hundred but fewer than nine thousand nine hundred  
81 inhabitants and with a county seat with more than five  
82 thousand but fewer than six thousand inhabitants;

83       (u) Any county with more than eight thousand but fewer  
84 than eight thousand nine hundred inhabitants and with a  
85 county seat with more than two thousand but fewer than three  
86 thousand three hundred inhabitants;

87       (v) Any county with more than four thousand but fewer  
88 than four thousand five hundred inhabitants and with a  
89 county seat with more than eight hundred inhabitants;

90       (w) Any county with more than eleven thousand but  
91 fewer than twelve thousand five hundred inhabitants and with

92 a county seat with more than one hundred but fewer than five  
93 hundred inhabitants;

94 (x) Any county with more than fourteen thousand but  
95 fewer than fifteen thousand seven hundred inhabitants and  
96 with a county seat with more than eight thousand but fewer  
97 than ten thousand inhabitants;

98 (y) Any county with more than two thousand but fewer  
99 than three thousand six hundred inhabitants;

100 (z) Any county with more than nineteen thousand but  
101 fewer than twenty-two thousand inhabitants and with a county  
102 seat with more than ten thousand but fewer than thirteen  
103 thousand inhabitants;

104 (aa) Any county with more than five thousand but fewer  
105 than six thousand inhabitants and with a county seat with  
106 more than one thousand six hundred but fewer than two  
107 thousand six hundred inhabitants;

108 (bb) Any county with fewer than two thousand  
109 inhabitants;

110 (cc) Any county with more than nineteen thousand but  
111 fewer than twenty-two thousand inhabitants and with a county  
112 seat with more than one thousand but fewer than two thousand  
113 two hundred twenty inhabitants;

114 (dd) Any county with more than fourteen thousand but  
115 fewer than fifteen thousand seven hundred inhabitants and  
116 with a county seat with more than one thousand but fewer  
117 than two thousand inhabitants;

118 (ee) Any county with more than fifteen thousand seven  
119 hundred but fewer than seventeen thousand six hundred  
120 inhabitants and with a county seat with more than three  
121 thousand but fewer than three thousand six hundred  
122 inhabitants;

123 (ff) Any county with more than nineteen thousand but  
124 fewer than twenty-two thousand inhabitants and with a county

seat with more than eight thousand five hundred but fewer  
than ten thousand inhabitants;

(gg) Any county with more than eight thousand but  
fewer than eight thousand nine hundred inhabitants and with  
a county seat with more than six hundred but fewer than six  
hundred seventy inhabitants;

(hh) Any county with more than forty thousand but  
fewer than fifty thousand inhabitants and with a county seat  
with more than twenty-one thousand but fewer than thirty-one  
thousand inhabitants;

(ii) Any county with more than thirty thousand but  
fewer than thirty-five thousand inhabitants and with a  
county seat with more than nine thousand but fewer than  
thirteen thousand inhabitants;

(jj) Any county with more than eight thousand nine  
hundred but fewer than nine thousand nine hundred  
inhabitants and with a county seat with fewer than one  
thousand inhabitants;

(kk) Any county with more than nineteen thousand but  
fewer than twenty-two thousand inhabitants and with a county  
seat with more than six thousand but fewer than eight  
thousand five hundred inhabitants;

(ll) Any county with more than fifteen thousand seven  
hundred but fewer than seventeen thousand six hundred  
inhabitants and with a county seat with more than seven  
thousand but fewer than nine thousand inhabitants;

(mm) Any county with more than twenty-two thousand but  
fewer than twenty-five thousand inhabitants and with a  
county seat with more than twelve thousand five hundred but  
fewer than sixteen thousand inhabitants;

(nn) Any county with more than thirty thousand but  
fewer than thirty-five thousand inhabitants and with a



157 county seat with more than three thousand eight hundred but  
158 fewer than six thousand inhabitants;

159 (oo) Any county with more than twenty-two thousand but  
160 fewer than twenty-five thousand inhabitants and with a  
161 county seat with more than five thousand but fewer than  
162 eight thousand inhabitants;

163 (pp) Any county with more than twenty-two thousand but  
164 fewer than twenty-five thousand inhabitants and with a  
165 county seat with more than one thousand four hundred but  
166 fewer than one thousand nine hundred inhabitants;

167 (qq) Any county with more than sixty thousand but  
168 fewer than seventy thousand inhabitants;

169 (rr) Any county with more than seventeen thousand six  
170 hundred but fewer than nineteen thousand inhabitants and  
171 with a county seat with more than four thousand but fewer  
172 than five thousand fifty inhabitants;

173 (ss) Any county with more than twenty-two thousand but  
174 fewer than twenty-five thousand inhabitants and with a  
175 county seat with more than two thousand three hundred but  
176 fewer than four thousand inhabitants;

177 (tt) Any county with more than one hundred thousand  
178 but fewer than one hundred twenty thousand inhabitants and  
179 with a county seat with more than four thousand but fewer  
180 than six thousand inhabitants;

181 (uu) Any county with more than eighty thousand but  
182 fewer than one hundred thousand inhabitants and with a  
183 county seat with more than seventy thousand but fewer than  
184 eighty thousand inhabitants;

185 (vv) Any county with more than twenty-five thousand  
186 but fewer than thirty thousand inhabitants and with a county  
187 seat with more than fourteen thousand but fewer than twenty  
188 thousand inhabitants;

189        (ww) Any county with more than twenty-two thousand but  
190 fewer than twenty-five thousand inhabitants and with a  
191 county seat with more than nine thousand but fewer than  
192 twelve thousand five hundred inhabitants;

193        (xx) Any county with more than six thousand but fewer  
194 than seven thousand inhabitants and with a county seat with  
195 more than one thousand eight hundred but fewer than two  
196 thousand five hundred inhabitants;

197        (yy) Any county with more than three thousand six  
198 hundred but fewer than four thousand inhabitants;

199        (zz) Any county with more than nine thousand nine  
200 hundred but fewer than eleven thousand inhabitants and with  
201 a county seat with fewer than two hundred inhabitants;

202        (aaa) Any county with more than fourteen thousand but  
203 fewer than fifteen thousand seven hundred inhabitants and  
204 with a county seat with more than four thousand nine hundred  
205 but fewer than five thousand five hundred inhabitants;

206        (bbb) Any county with more than twenty-five thousand  
207 but fewer than thirty thousand inhabitants and with a county  
208 seat with more than two thousand five hundred but fewer than  
209 six thousand inhabitants;

210        (ccc) Any county with more than eight thousand but  
211 fewer than eight thousand nine hundred inhabitants and with  
212 a county seat with more than eight hundred but fewer than  
213 one thousand three hundred inhabitants;

214        (ddd) Any county with more than four thousand five  
215 hundred but fewer than five thousand inhabitants and with a  
216 county seat with more than one thousand seven hundred thirty-  
217 three inhabitants;

218        (eee) Any county with more than nine thousand nine  
219 hundred but fewer than eleven thousand inhabitants and with  
220 a county seat with more than six hundred but fewer than one  
221 thousand inhabitants;

222        (fff) Any county with more than twenty-two thousand  
223 but fewer than twenty-five thousand inhabitants and with a  
224 county seat with more than nine hundred but fewer than one  
225 thousand four hundred inhabitants;

226        (ggg) Any county with more than four thousand but  
227 fewer than four thousand five hundred inhabitants and with a  
228 county seat with fewer than eight hundred inhabitants;

229        (hhh) Any county with more than four thousand five  
230 hundred but fewer than five thousand inhabitants and with a  
231 county seat with fewer than one thousand seven hundred  
232 thirty-three inhabitants;

233        (iii) Any county with more than six thousand but fewer  
234 than seven thousand inhabitants and with a county seat with  
235 more than four hundred but fewer than one thousand  
236 inhabitants;

237        (jjj) Any county with more than one hundred twenty  
238 thousand but fewer than one hundred fifty thousand  
239 inhabitants;

240        (kkk) Any county with more than fifty thousand but  
241 fewer than sixty thousand inhabitants and with a county seat  
242 with more than ten thousand but fewer than twelve thousand  
243 six hundred inhabitants;

244        (lll) Any county with more than nine thousand nine  
245 hundred but fewer than eleven thousand inhabitants and with  
246 a county seat with more than one thousand but fewer than one  
247 thousand five hundred inhabitants;

248        (mmm) Any county with more than eighty thousand but  
249 fewer than one hundred thousand inhabitants and with a  
250 county seat with more than thirteen thousand but fewer than  
251 seventeen thousand inhabitants;

252        (nnn) Any county with more than eight thousand nine  
253 hundred but fewer than nine thousand nine hundred

254 inhabitants and with a county seat with more than one  
255 thousand but fewer than two thousand inhabitants;  
256 (ooo) Any county with more than twelve thousand five  
257 hundred but fewer than fourteen thousand inhabitants and  
258 with a county seat with more than four thousand but fewer  
259 than five thousand inhabitants;  
260 (ppp) Any county with more than seventeen thousand six  
261 hundred but fewer than nineteen thousand inhabitants and  
262 with a county seat with more than eight thousand but fewer  
263 than ten thousand inhabitants;  
264 (qqq) Any county with more than six thousand but fewer  
265 than seven thousand inhabitants and with a county seat with  
266 fewer than three hundred inhabitants;  
267 (rrr) Any county with more than thirty-five thousand  
268 but fewer than forty thousand inhabitants and with a county  
269 seat with more than five hundred but fewer than two thousand  
270 inhabitants;  
271 (sss) Any county with more than fifteen thousand seven  
272 hundred but fewer than seventeen thousand six hundred  
273 inhabitants and with a county seat with more than four  
274 thousand two hundred ten but fewer than six thousand  
275 inhabitants;  
276 (ttt) Any county with more than forty thousand but  
277 fewer than fifty thousand inhabitants and with a county seat  
278 with more than ten thousand but fewer than fourteen thousand  
279 inhabitants;  
280 (uuu) Any county with more than fifty thousand but  
281 fewer than sixty thousand inhabitants and with a county seat  
282 with more than twelve thousand six hundred but fewer than  
283 fifteen thousand inhabitants;  
284 (vvv) Any county with more than eleven thousand but  
285 fewer than twelve thousand five hundred inhabitants and with

a county seat with more than two thousand but fewer than two thousand eight hundred fifty inhabitants;

(www) Any county with more than fifteen thousand seven hundred but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than three thousand six hundred but fewer than four thousand two hundred ten inhabitants;

(3) "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 eligible taxpayer's initial credit year, provided that, for five percent counties, the real property tax liability on an eligible taxpayer's homestead as determined in the taxpayer's initial credit year may be increased by no more than five percent per year or the percent increase in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics, whichever is greater, and for zero percent counties, the real property tax liability on an eligible taxpayer's homestead shall not be increased above the liability incurred during the initial credit year. For all counties, an eligible taxpayer's real property tax liability shall be increased to reflect any increase in tax liability derived from any new property tax levy or an increase in an existing property tax levy approved by the voters subsequent to an eligible taxpayer's initial credit year, provided that, for five percent counties, such increase shall not be considered for the purposes of calculating the allowable increase in an eligible taxpayer's real property tax liability as provided in this subdivision;

(4) "Eligible taxpayer", a Missouri resident who:

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

321       (b) Is liable for the payment of real property taxes  
322 on such homestead;

323       (5) "Homestead", real property actually occupied by an  
324 eligible taxpayer as the primary residence. An eligible  
325 taxpayer shall not claim more than one primary residence;

326       (6) "Initial credit year", the 2024 tax year.

327 If in any tax year subsequent to the eligible taxpayer's  
328 initial credit year the eligible taxpayer's real property  
329 tax liability is lower than such liability in the initial  
330 credit year, such tax year shall be considered the eligible  
331 taxpayer's initial credit year for all subsequent tax years;

332       (7) "Zero percent county":

333       (a) Any county with more than one hundred thousand but  
334 fewer than one hundred twenty thousand inhabitants and with  
335 a county seat with more than nine thousand but fewer than  
336 eleven thousand inhabitants;

337       (b) Any county with more than fifty thousand but fewer  
338 than sixty thousand inhabitants and with a county seat with  
339 more than seventeen thousand but fewer than twenty-one  
340 thousand inhabitants;

341       (c) Any county with more than one hundred thousand but  
342 fewer than one hundred twenty thousand inhabitants and with  
343 a county seat with more than twelve thousand but fewer than  
344 fourteen thousand inhabitants;

345       (d) Any county with more than fourteen thousand but  
346 fewer than fifteen thousand seven hundred inhabitants and  
347 with a county seat with more than two thousand but fewer  
348 than three thousand inhabitants;

349       (e) Any county with more than twelve thousand five  
350 hundred but fewer than fourteen thousand inhabitants and

with a county seat with more than one thousand but fewer than two thousand inhabitants;

(f) Any county with more than thirty-five thousand but fewer than forty thousand inhabitants and with a county seat with more than eight thousand but fewer than ten thousand inhabitants;

(g) Any county with more than two hundred thousand but fewer than two hundred thirty thousand inhabitants;

(h) Any county with more than eleven thousand but fewer than twelve thousand five hundred inhabitants and with a county seat with more than two thousand eight hundred fifty but fewer than four thousand inhabitants;

(i) Any county with more than thirty-five thousand but fewer than forty thousand inhabitants and with a county seat with more than ten thousand but fewer than fourteen thousand inhabitants;

(j) Any county with more than eight thousand but fewer than eight thousand nine hundred inhabitants and with a county seat with more than seven hundred thirty but fewer than eight hundred inhabitants;

(k) Any county with more than seven thousand but fewer than eight thousand inhabitants and with a county seat with more than four hundred eighty but fewer than one thousand inhabitants;

(l) Any county with more than thirty thousand but fewer than thirty-five thousand inhabitants and with a county seat with more than two hundred but fewer than nine hundred inhabitants;

(m) Any county with more than fifty thousand but fewer than sixty thousand inhabitants and with a county seat with more than one thousand but fewer than four thousand inhabitants;

383       (n) Any county with more than twenty-two thousand but  
384 fewer than twenty-five thousand inhabitants and with a  
385 county seat with more than one thousand nine hundred but  
386 fewer than two thousand three hundred inhabitants;

387       (o) Any county with more than thirty thousand but  
388 fewer than thirty-five thousand inhabitants and with a  
389 county seat with more than two thousand but fewer than three  
390 thousand eight hundred inhabitants;

391       (p) Any county with more than eighty thousand but  
392 fewer than one hundred thousand inhabitants and with a  
393 county seat with more than twenty thousand but fewer than  
394 twenty-five thousand inhabitants;

395       (q) Any county with more than thirty-five thousand but  
396 fewer than forty thousand inhabitants and with a county seat  
397 with more than two thousand but fewer than five thousand  
398 inhabitants;

399       (r) Any county with more than twenty-two thousand but  
400 fewer than twenty-five thousand inhabitants and with a  
401 county seat with more than five hundred but fewer than nine  
402 hundred inhabitants;

403       (s) Any county with more than four hundred thousand  
404 but fewer than five hundred thousand inhabitants;

405       (t) Any county with more than eleven thousand but  
406 fewer than twelve thousand five hundred inhabitants and with  
407 a county seat with more than four thousand but fewer than  
408 five thousand inhabitants;

409       (u) Any county with more than seven thousand but fewer  
410 than eight thousand inhabitants and with a county seat with  
411 more than one thousand but fewer than two thousand  
412 inhabitants;

413       (v) Any county with more than thirty-five thousand but  
414 fewer than forty thousand inhabitants and with a county seat



415 with more than five thousand but fewer than eight thousand  
416 inhabitants.

417 2. By no later than the municipal election in April  
418 2026, a county shall place on the ballot a question of  
419 whether to grant a property tax credit pursuant to this  
420 section to eligible taxpayers residing in such county in an  
421 amount equal to the taxpayer's eligible credit amount. If a  
422 majority of the votes cast on the proposal by the qualified  
423 voters voting thereon are in favor of the proposal, then the  
424 credit shall be in effect and the county shall grant such  
425 property tax credit to eligible taxpayers residing in such  
426 county in an amount equal to the taxpayer's eligible credit  
427 amount.

428 3. (1) A county granting a credit pursuant to this  
429 section shall apply such credit when calculating the  
430 eligible taxpayer's property tax liability for the tax  
431 year. The amount of the credit shall be noted on the  
432 statement of tax due sent to the eligible taxpayer by the  
433 county collector. The county governing body may adopt  
434 reasonable procedures in order to carry out the purposes and  
435 intent of this section, provided that the county shall not  
436 adopt any procedure that limits the definition or scope of  
437 eligible credit amount or eligible taxpayer as defined in  
438 this section.

439 (2) If an eligible taxpayer makes new construction and  
440 improvements to such eligible taxpayer's homestead, the real  
441 property tax liability for the taxpayer's initial credit  
442 year shall be increased to reflect the real property tax  
443 liability attributable to such new construction and  
444 improvements.

445 (3) If an eligible taxpayer's homestead is annexed  
446 into a taxing jurisdiction to which such eligible taxpayer  
447 did not owe real property tax in the eligible taxpayer's

448 initial credit year, then the real property tax liability  
449 for the taxpayer's initial credit year shall be increased to  
450 reflect the real property tax liability owed to the annexing  
451 taxing jurisdiction.

452 4. For the purposes of calculating property tax levies  
453 pursuant to section 137.073, the total amount of credits  
454 authorized by a county pursuant to this section shall be  
455 considered tax revenue, as such term is defined in section  
456 137.073, actually received.

457 5. A county granting a tax credit pursuant to this  
458 section shall notify each political subdivision within such  
459 county of the total credit amount applicable to such  
460 political subdivision by no later than November thirtieth of  
461 each year.

462 6. No taxpayer shall be authorized to claim a property  
463 tax credit pursuant to this section and section 137.1050 for  
464 the same homestead.

Section B. If any provision of section A of this act  
2 or the application thereof to anyone or to any circumstance  
3 is held invalid, the remainder of those sections and the  
4 application of such provisions to others or other  
5 circumstances shall not be affected thereby. It is the  
6 intent of the general assembly that the provisions of  
7 section A of this act are severable, and that if any  
8 provision of section A of this act or the application  
9 thereof to any person or to any circumstance is held  
10 invalid, that provision shall be severed from the act and  
11 all remaining provisions shall be valid.