

# SENATE BILL NO. 275

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHROER.

0707S.01H

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to a tax credit for certain nuclear remediation activities.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.2550, to read as follows:

**135.2550. 1. This section shall be known and may be cited as the "Missouri Nuclear Remediation Act".**

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

**(1) "Department", the Missouri department of natural resources;**

**(2) "EPA designated superfund site", a site designated by the Environmental Protection Agency (EPA) as a location contaminated by hazardous waste and identified as a candidate for cleanup because it poses a risk to human health or the environment, specifically those sites where nuclear or radioactive waste was stored or buried;**

**(3) "Qualified activities", includes:**

**(a) Soil remediation activities aimed at removing residues from uranium ore, thorium ore, or radium;**

**(b) The construction of water treatment installations, including, but not limited to, reverse osmosis water**

18 treatment systems, designed to improve water quality and  
19 remove contaminants;

20 (c) Water testing for the presence and concentration  
21 of contaminants such as cesium-137, uranium, radium, or  
22 thorium;

23 (d) Soil testing for the presence and concentration of  
24 contaminants such as cesium-137, uranium, radium, or thorium;

25 (4) "Qualified taxpayer", an individual or business  
26 entity residing within a twenty-five mile radius of an EPA  
27 designated superfund site where nuclear or radioactive waste  
28 was stored or buried;

29 (5) "Soil remediation", the process of removing or  
30 neutralizing contaminants from soil, including residues from  
31 uranium ore, thorium ore, or radium;

32 (6) "Soil testing", the analysis of soil samples to  
33 detect the presence and concentration of contaminants,  
34 including, but not limited to, cesium-137, uranium, radium,  
35 or thorium;

36 (7) "Water testing", the analysis of water samples to  
37 detect the presence and concentration of contaminants,  
38 including, but not limited to, cesium-137, uranium, radium,  
39 or thorium;

40 (8) "Water treatment", processes that improve the  
41 quality of water for its designated end-use, including  
42 reverse osmosis water treatment systems.

43 3. (1) For all tax years beginning on or after  
44 January 1, 2026, a qualified taxpayer shall be eligible to  
45 claim a tax credit in the amount of fifty percent of the  
46 costs incurred for performing qualified activities.

47 (2) Tax credits authorized by this section shall not  
48 be transferred, sold, or assigned.

49           (3) Tax credits authorized by this section shall not  
50 be refundable, but may be carried forward for five  
51 subsequent tax years or until the full credit is redeemed,  
52 whichever occurs first.

53           4. The total amount of tax credits authorized pursuant  
54 to this section shall not exceed five million dollars per  
55 fiscal year.

56           5. The department may promulgate rules to implement  
57 the provisions of this section. Any rule or portion of a  
58 rule, as that term is defined in section 536.010, that is  
59 created under the authority delegated in this section shall  
60 become effective only if it complies with and is subject to  
61 all of the provisions of chapter 536 and, if applicable,  
62 section 536.028. This section and chapter 536 are  
63 nonseverable and if any of the powers vested with the  
64 general assembly pursuant to chapter 536 to review, to delay  
65 the effective date, or to disapprove and annul a rule are  
66 subsequently held unconstitutional, then the grant of  
67 rulemaking authority and any rule proposed or adopted after  
68 August 28, 2025, shall be invalid and void.

69           6. Pursuant to section 23.253 of the Missouri Sunset  
70 Act:

71           (1) The program authorized pursuant to this section  
72 shall automatically sunset on December 31, 2032, unless  
73 reauthorized by an act of the general assembly; and

74           (2) If such program is reauthorized, the program  
75 authorized pursuant to this section shall automatically  
76 sunset twelve years after the effective date of the  
77 reauthorization; and

78           (3) This section shall terminate on September first of  
79 the calendar year immediately following the calendar year in

80 which the program authorized pursuant to this section is  
81 sunset.

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

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