

FIRST REGULAR SESSION

[PERFECTED]

SENATE SUBSTITUTE NO. 2 FOR

SENATE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 10

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

0303S.06P

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 67.5050, 67.5060, 135.305, 135.341, 135.621, 135.686, 135.750, 135.753, 135.772, 135.775, 135.778, 135.1610, 135.1670, 137.1018, 163.048, 168.036, 190.839, 191.1720, 198.439, 208.437, 208.480, 292.606, 338.550, 348.436, 348.491, 348.493, 455.095, 477.650, 620.2010, and 633.401, RSMo, and to enact in lieu thereof twenty-six new sections relating to expiration dates of certain sections.

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

Section A. Sections 67.5050, 67.5060, 135.305, 135.341,  
2 135.621, 135.686, 135.750, 135.753, 135.772, 135.775, 135.778,  
3 135.1610, 135.1670, 137.1018, 163.048, 168.036, 190.839,  
4 191.1720, 198.439, 208.437, 208.480, 292.606, 338.550, 348.436,  
5 348.491, 348.493, 455.095, 477.650, 620.2010, and 633.401,  
6 RSMo, are repealed and twenty-six new sections enacted in lieu  
7 thereof, to be known as sections 67.5050, 67.5060, 135.305,  
8 135.341, 135.621, 135.686, 135.750, 135.753, 135.772, 135.775,  
9 135.778, 135.1610, 135.1670, 137.1018, 163.048, 168.036,  
10 191.1720, 208.437, 292.606, 338.550, 348.491, 348.493, 455.095,  
11 477.650, 620.2010, and 633.401, to read as follows:

67.5050. 1. As used in this section, the following  
2 terms mean:

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

3           (1) "Construction manager", the legal entity that  
4 proposes to enter into a construction [management-at-risk]  
5 **manager-at-risk** contract under this section;

6           (2) "Construction manager-at-risk", a sole  
7 proprietorship, partnership, corporation, or other legal  
8 entity that assumes the risk for the construction,  
9 rehabilitation, alteration, or repair of a project at the  
10 contracted price as a general contractor and provides  
11 consultation to a political subdivision regarding  
12 construction during and after the design of the project.

13           2. Any political subdivision may use the construction  
14 manager-at-risk method for: civil works projects such as  
15 roads, streets, bridges, utilities, water supply projects,  
16 water plants, wastewater plants, water distribution and  
17 wastewater conveyance facilities, airport runways and  
18 taxiways, storm drainage and flood control projects, or  
19 transit projects commonly designed by professional engineers  
20 in excess of two million dollars; and noncivil works  
21 projects such as buildings, site improvements, and other  
22 structures, habitable or not, commonly designed by  
23 architects in excess of three million dollars. In using  
24 that method and in entering into a contract for the services  
25 of a construction manager-at-risk, the political subdivision  
26 shall follow the procedures prescribed by this section.

27           3. The political subdivision shall publicly disclose  
28 at a regular meeting its intent to utilize the construction  
29 [management at-risk] **manager-at-risk** method and its  
30 selection criteria at least one week prior to publishing the  
31 request for qualifications. Before or concurrently with  
32 selecting a construction manager-at-risk, the political  
33 subdivision shall select or designate an engineer or  
34 architect who shall prepare the construction documents for

35 the project and who shall comply with all state laws, as  
36 applicable. If the engineer or architect is not a full-time  
37 employee of the political subdivision, the political  
38 subdivision shall select the engineer or architect on the  
39 basis of demonstrated competence and qualifications as  
40 provided by sections 8.285 to 8.291. The political  
41 subdivision's engineer or architect for a project may not  
42 serve, alone or in combination with another, as the  
43 construction manager-at-risk. This subsection does not  
44 prohibit a political subdivision's engineer or architect  
45 from providing customary construction phase services under  
46 the engineer's or architect's original professional service  
47 agreement in accordance with applicable licensing laws.

48 4. The political subdivision may provide or contract  
49 for, independently of the construction manager-at-risk,  
50 inspection services, testing of construction materials,  
51 engineering, and verification of testing services necessary  
52 for acceptance of the project by the political subdivision.

53 5. The political subdivision shall select the  
54 construction manager-at-risk in a two-step process. The  
55 political subdivision shall prepare a request for  
56 qualifications, for the case of the first step of the two-  
57 step process, that includes general information on the  
58 project site, project scope, schedule, selection criteria,  
59 and the time and place for receipt of proposals or  
60 qualifications, as applicable, and other information that  
61 may assist the political subdivision in its selection of a  
62 construction manager-at-risk. The political subdivision  
63 shall state the selection criteria in the request for  
64 proposals or qualifications, as applicable. The selection  
65 criteria may include the construction manager's experience,  
66 past performance, safety record, proposed personnel and

67 methodology, and other appropriate factors that demonstrate  
68 the capability of the construction manager-at-risk. The  
69 political subdivision shall not request fees or prices in  
70 step one. In step two, the political subdivision may  
71 request that five or fewer construction managers, selected  
72 solely on the basis of qualifications, provide additional  
73 information, including the construction manager-at-risk's  
74 proposed fee and its price for fulfilling the general  
75 conditions. Qualifications shall account for a minimum of  
76 forty percent of the evaluation. Cost shall account for a  
77 maximum of sixty percent of the evaluation.

78         6. The political subdivision shall publish the request  
79 for proposals or qualifications by publication in a  
80 newspaper of general circulation published in the county  
81 where the political subdivision is located once a week for  
82 two consecutive weeks prior to opening the proposals or  
83 qualifications submissions or by a virtual notice procedure  
84 that notifies interested parties for at least twenty various  
85 purchases, design contracts, construction contracts, or  
86 other contracts each year for the political subdivision.

87         7. For each step, the political subdivision shall  
88 receive, publicly open, and read aloud the names of the  
89 construction managers. Within forty-five days after the  
90 date of opening the proposals or qualification submissions,  
91 the political subdivision or its representative shall  
92 evaluate and rank each proposal or qualification submission  
93 submitted in relation to the criteria set forth in the  
94 request for proposals or request for qualifications. The  
95 political subdivision shall interview at least two of the  
96 top qualified offerors as part of the final selection.

97         8. The political subdivision or its representative  
98 shall select the construction manager that submits the

99 proposal that offers the best value for the political  
100 subdivision based on the published selection criteria and on  
101 its ranking evaluation. The political subdivision or its  
102 representative shall first attempt to negotiate a contract  
103 with the selected construction manager. If the political  
104 subdivision or its representative is unable to negotiate a  
105 satisfactory contract with the selected construction  
106 manager, the political subdivision or its representative  
107 shall, formally and in writing, end negotiations with that  
108 construction manager and proceed to negotiate with the next  
109 construction manager in the order of the selection ranking  
110 until a contract is reached or negotiations with all ranked  
111 construction managers end.

112 9. A construction manager-at-risk shall publicly  
113 advertise, in the manner prescribed by chapter 50, and  
114 receive bids or proposals from trade contractors or  
115 subcontractors for the performance of all major elements of  
116 the work other than the minor work that may be included in  
117 the general conditions. A construction manager-at-risk may  
118 seek to perform portions of the work itself if the  
119 construction manager-at-risk submits its sealed bid or  
120 sealed proposal for those portions of the work in the same  
121 manner as all other trade contractors or subcontractors.  
122 All sealed bids or proposals shall be submitted at the time  
123 and location as specified in the advertisement for bids or  
124 proposals and shall be publicly opened and the identity of  
125 each bidder and their bid amount shall be read aloud. The  
126 political subdivision shall have the authority to restrict  
127 the construction manager-at-risk from submitting bids to  
128 perform portions of the work.

129 10. The construction manager-at-risk and the political  
130 subdivision or its representative shall review all trade

131 contractor, subcontractor, or construction manager-at-risk  
132 bids or proposals in a manner that does not disclose the  
133 contents of the bid or proposal during the selection process  
134 to a person not employed by the construction manager-at-  
135 risk, engineer, architect, or political subdivision involved  
136 with the project. If the construction manager-at-risk  
137 submitted bids or proposals, the political subdivision shall  
138 determine if the construction manager-at-risk's bid or  
139 proposal offers the best value for the political  
140 subdivision. After all proposals have been evaluated and  
141 clarified, the award of all subcontracts shall be made  
142 public.

143 11. If the construction manager-at-risk reviews,  
144 evaluates, and recommends to the political subdivision a bid  
145 or proposal from a trade contractor or subcontractor but the  
146 political subdivision requires another bid or proposal to be  
147 accepted, the political subdivision shall compensate the  
148 construction manager-at-risk by a change in price, time, or  
149 guaranteed maximum cost for any additional cost and risk  
150 that the construction manager-at-risk may incur because of  
151 the political subdivision's requirement that another bid or  
152 proposal be accepted.

153 12. If a selected trade contractor or subcontractor  
154 materially defaults in the performance of its work or fails  
155 to execute a subcontract after being selected in accordance  
156 with this section, the construction manager-at-risk may  
157 itself, without advertising, fulfill the contract  
158 requirements or select a replacement trade contractor or  
159 subcontractor to fulfill the contract requirements. The  
160 penal sums of the performance and payment bonds delivered to  
161 the political subdivision shall each be in an amount equal  
162 to the fixed contract amount or guaranteed maximum price.

163 The construction manager-at-risk shall deliver the bonds not  
164 later than the tenth day after the date the fixed contract  
165 amount or guaranteed maximum price is established.

166 13. Any political subdivision engaged in a project  
167 under this section, which impacts a railroad regulated by  
168 the Federal Railroad Administration, shall consult with the  
169 affected railroad on required specifications relating to  
170 clearance, safety, insurance, and indemnification to be  
171 included in the construction documents for such project.

172 14. This section shall not apply to:

173 (1) Any metropolitan sewer district established under  
174 Article VI, Section 30(a) of the Constitution of Missouri;

175 (2) Any special charter city, or any city or county  
176 governed by home rule under Article VI, [Section 18]

177 **Sections 18(a) to 18(r)** or 19 of the Constitution of  
178 Missouri that has adopted a construction manager-at-risk  
179 method via ordinance, rule or regulation.

180 [15. Notwithstanding the provisions of section 23.253  
181 to the contrary, the provisions of this section shall expire  
182 September 1, 2026.]

67.5060. 1. As used in this section, the following  
2 terms mean:

3 (1) "Design-build", a project delivery method subject  
4 to a three-stage qualifications-based selection for which  
5 the design and construction services are furnished under one  
6 contract;

7 (2) "Design-build contract", a contract which is  
8 subject to a three-stage qualifications-based selection  
9 process similar to that described in sections 8.285 to 8.291  
10 between a political subdivision and a design-builder to  
11 furnish the architectural, engineering, and related design  
12 services and the labor, materials, supplies, equipment, and

13 other construction services required for a design-build  
14 project;

15 (3) "Design-build project", the design, construction,  
16 alteration, addition, remodeling, or improvement of any  
17 buildings or facilities under contract with a political  
18 subdivision. Such design-build projects include, but are  
19 not limited to:

20 (a) Civil works projects, such as roads, streets,  
21 bridges, utilities, airport runways and taxiways, storm  
22 drainage and flood control projects, or transit projects; and

23 (b) Noncivil works projects, such as buildings, site  
24 improvements, and other structures, habitable or not,  
25 commonly designed by architects in excess of seven million  
26 dollars;

27 (4) "Design-builder", any individual, partnership,  
28 joint venture, or corporation subject to a qualification-  
29 based selection that offers to provide or provides design  
30 services and general contracting services through a design-  
31 build contract in which services within the scope of the  
32 practice of professional architecture or engineering are  
33 performed respectively by a licensed architect or licensed  
34 engineer and in which services within the scope of general  
35 contracting are performed by a general contractor or other  
36 legal entity that furnishes architecture or engineering  
37 services and construction services either directly or  
38 through subcontracts or joint ventures;

39 (5) "Design criteria consultant", a person,  
40 corporation, partnership, or other legal entity duly  
41 licensed and authorized to practice architecture or  
42 professional engineering in this state under chapter 327 who  
43 is employed by or contracted by the political subdivision to  
44 assist the political subdivision in the development of



45 project design criteria, requests for proposals, evaluation  
46 of proposals, the evaluation of the construction under a  
47 design-build contract to determine adherence to the design  
48 criteria, and any additional services requested by the  
49 political [subdivisions] **subdivision** to represent its  
50 interests in relation to a project. The design criteria  
51 consultant may not submit a proposal or furnish design or  
52 construction services for the design-build contract for  
53 which its services were sought;

54 (6) "Design criteria package", performance-oriented  
55 program, scope, and specifications for the design-build  
56 project sufficient to permit a design-builder to prepare a  
57 response to a political subdivision's request for proposals  
58 for a design-build project, which may include capacity,  
59 durability, standards, ingress and egress requirements,  
60 performance requirements, description of the site, surveys,  
61 soil and environmental information concerning the site,  
62 interior space requirements, material quality standards,  
63 design and construction schedules, site development  
64 requirements, provisions for utilities, storm water  
65 retention and disposal, parking requirements, applicable  
66 governmental code requirements, preliminary designs for the  
67 project or portions thereof, and other criteria for the  
68 intended use of the project;

69 (7) "Design professional services", services that are:

70 (a) Within the practice of architecture as defined in  
71 section 327.091, or within the practice of professional  
72 engineering as defined in section 327.181; or

73 (b) Performed by a licensed or authorized architect or  
74 professional engineer in connection with the architect's or  
75 professional engineer's employment or practice;

76           (8) "Proposal", an offer in response to a request for  
77 proposals by a design-builder to enter into a design-build  
78 contract for a design-build project under this section;

79           (9) "Request for proposal", the document by which the  
80 political subdivision solicits proposals for a design-build  
81 contract;

82           (10) "Stipend", an amount paid to the unsuccessful but  
83 responsive, short-listed design-builders to defray the cost  
84 of participating in phase II of the selection process  
85 described in this section.

86           2. In using a design-build contract, the political  
87 subdivision shall determine the scope and level of detail  
88 required to permit qualified persons to submit proposals in  
89 accordance with the request for proposals given the nature  
90 of the project.

91           3. A design criteria consultant shall be employed or  
92 retained by the political subdivision to assist in  
93 preparation of the design criteria package and request for  
94 proposal, perform periodic site visits to observe adherence  
95 to the design criteria, prepare progress reports, review and  
96 approve progress and final pay applications of the design-  
97 builder, review shop drawings and submissions, provide input  
98 in disputes, help interpret the construction documents,  
99 perform inspections upon substantial and final completion,  
100 assist in warranty inspections, and provide any other  
101 professional service assisting with the project  
102 administration. The design criteria consultant may also  
103 evaluate construction as to the adherence of the design  
104 criteria. The consultant shall be selected and its contract  
105 negotiated in compliance with sections 8.285 to 8.291 unless  
106 the consultant is a direct employee of the political  
107 subdivision.

108           4. The political subdivision shall publicly disclose  
109 at a regular meeting its intent to utilize the design-build  
110 method and its project design criteria at least one week  
111 prior to publishing the request for proposals. Notice of  
112 requests for proposals shall be advertised by publication in  
113 a newspaper of general circulation published in the county  
114 where the political subdivision is located once a week for  
115 two consecutive weeks prior to opening the proposals, or by  
116 a virtual notice procedure that notifies interested parties  
117 for at least twenty various purchases, design contracts,  
118 construction contracts, or other contracts each year for the  
119 political subdivision. The political subdivision shall  
120 publish a notice of a request for proposal with a  
121 description of the project, the procedures for submission,  
122 and the selection criteria to be used.

123           5. The political subdivision shall establish in the  
124 request for proposal a time, place, and other specific  
125 instructions for the receipt of proposals. Proposals not  
126 submitted in strict accordance with the instructions shall  
127 be subject to rejection.

128           6. A request for proposal shall be prepared for each  
129 design-build contract containing at minimum the following  
130 elements:

131           (1) The procedures to be followed for submitting  
132 proposals, the criteria for evaluating proposals and their  
133 relative weight, and the procedures for making awards;

134           (2) The proposed terms and conditions for the design-  
135 build contract, if available;

136           (3) The design criteria package;

137           (4) A description of the drawings, specifications, or  
138 other information to be submitted with the proposal, with  
139 guidance as to the form and level of completeness of the

140 drawings, specifications, or other information that will be  
141 acceptable;

142 (5) A schedule for planned commencement and completion  
143 of the design-build contract, if any;

144 (6) Budget limits for the design-build contract, if  
145 any;

146 (7) Requirements including any available ratings for  
147 performance bonds, payment bonds, and insurance, if any;

148 (8) The amount of the stipend which will be available;  
149 and

150 (9) Any other information that the political  
151 subdivision in its discretion chooses to supply including,  
152 but not limited to, surveys, soil reports, drawings of  
153 existing structures, environmental studies, photographs,  
154 references to public records, or affirmative action and  
155 minority business enterprise requirements consistent with  
156 state and federal law.

157 7. The political subdivision shall solicit proposals  
158 in a three-stage process. Phase I shall be the solicitation  
159 of qualifications of the design-build team. Phase II shall  
160 be the solicitation of a technical proposal including  
161 conceptual design for the project. Phase III shall be the  
162 proposal of the construction cost.

163 8. The political subdivision shall review the  
164 submissions of the proposals and assign points to each  
165 proposal in accordance with this section and as set out in  
166 the instructions of the request for proposal.

167 9. Phase I shall require all design-builders to submit  
168 a statement of qualification that shall include, but not be  
169 limited to:

170 (1) Demonstrated ability to perform projects  
171 comparable in design, scope, and complexity;

172 (2) References of owners for whom design-build  
173 projects, construction projects, or design projects have  
174 been performed;

175 (3) Qualifications of personnel who will manage the  
176 design and construction aspects of the project; and

177 (4) The names and qualifications of the primary design  
178 consultants and the primary trade contractors with whom the  
179 design-builder proposes to subcontract or joint venture.  
180 The design-builder [may] **shall** not replace an identified  
181 contractor, subcontractor, design consultant, or  
182 subconsultant without the written approval of the political  
183 subdivision.

184 10. The political subdivision shall evaluate the  
185 qualifications of all the design-builders who submitted  
186 proposals in accordance with the instructions of the request  
187 for proposal. Architectural and engineering services on the  
188 project shall be evaluated in accordance with the  
189 requirements of sections 8.285 and 8.291. Qualified design-  
190 builders selected by the evaluation team may proceed to  
191 phase II of the selection process. Design-builders lacking  
192 the necessary qualifications to perform the work shall be  
193 disqualified and shall not proceed to phase II of the  
194 process. This process of short listing shall narrow the  
195 number of qualified design-builders to not more than five  
196 nor fewer than two. Under no circumstances shall price or  
197 fees be a part of the prequalification criteria. Design-  
198 builders may be interviewed in either phase I or phase II of  
199 the process. Points assigned in phase I of the evaluation  
200 process shall not carry forward to phase II of the process.  
201 All qualified design-builders shall be ranked on points  
202 given in phases II and III only.

203           11. The political subdivision shall have discretion to  
204 disqualify any design-builder who, in the political  
205 subdivision's opinion, lacks the minimum qualifications  
206 required to perform the work.

207           12. Once a sufficient number of no more than five and  
208 no fewer than two qualified design-builders have been  
209 selected, the design-builders shall have a specified amount  
210 of time in which to assemble phase II and phase III  
211 proposals.

212           13. Phase II of the process shall be conducted as  
213 follows:

214           (1) The political subdivision shall invite the top  
215 qualified design-builders to participate in phase II of the  
216 process;

217           (2) A design-builder shall submit its design for the  
218 project to the level of detail required in the request for  
219 proposal. The design proposal shall demonstrate compliance  
220 with the requirements set out in the request for proposal;

221           (3) The ability of the design-builder to meet the  
222 schedule for completing a project as specified by the  
223 political subdivision may be considered as an element of  
224 evaluation in phase II;

225           (4) Up to twenty percent of the points awarded to each  
226 design-builder in phase II may be based on each design-  
227 builder's qualifications and ability to design, contract,  
228 and deliver the project on time and within the budget of the  
229 political subdivision;

230           (5) Under no circumstances shall the design proposal  
231 contain any reference to the cost of the proposal; and

232           (6) The submitted designs shall be evaluated and  
233 assigned points in accordance with the requirements of the  
234 request for proposal. Phase II shall account for not less

235 than forty percent of the total point score as specified in  
236 the request for proposal.

237 14. Phase III shall be conducted as follows:

238 (1) The phase III proposal shall provide a firm, fixed  
239 cost of design and construction. The proposal shall be  
240 accompanied by bid security and any other items, such as  
241 statements of minority participation as required by the  
242 request for proposal;

243 (2) Cost proposals shall be submitted in accordance  
244 with the instructions of the request for proposal. The  
245 political subdivision shall reject any proposal that is not  
246 submitted on time. Phase III shall account for not less  
247 than forty percent of the total point score as specified in  
248 the request for proposal;

249 (3) Proposals for phase II and phase III shall be  
250 submitted concurrently at the time and place specified in  
251 the request for proposal, but in separate envelopes or other  
252 means of submission. The phase III cost proposals shall be  
253 opened only after the phase II design proposals have been  
254 evaluated and assigned points, ranked in order, and posted;

255 (4) Cost proposals shall be opened and read aloud at  
256 the time and place specified in the request for proposal.  
257 At the same time and place, the evaluation team shall make  
258 public its scoring of phase II. Cost proposals shall be  
259 evaluated in accordance with the requirements of the request  
260 for proposal. In evaluating the cost proposals, the lowest  
261 responsive bidder shall be awarded the total number of  
262 points assigned to be awarded in phase III. For all other  
263 bidders, cost points shall be calculated by reducing the  
264 maximum points available in phase III by at least one  
265 percent for each percentage point by which the bidder  
266 exceeds the lowest bid and the points assigned shall be

267 added to the points assigned for phase II for each design-  
268 builder;

269 (5) If the political subdivision determines that it is  
270 not in the best interest of the political subdivision to  
271 proceed with the project pursuant to the proposal offered by  
272 the design-builder with the highest total number of points,  
273 the political subdivision shall reject all proposals. In  
274 this event, all qualified and responsive design-builders  
275 with lower point totals shall receive a stipend and the  
276 responsive design-builder with the highest total number of  
277 points shall receive an amount equal to two times the  
278 stipend. If the political subdivision decides to award the  
279 project, the responsive design-builder with the highest  
280 number of points shall be awarded the contract; and

281 (6) If all proposals are rejected, the political  
282 subdivision may solicit new proposals using different design  
283 criteria, budget constraints, or qualifications.

284 15. As an inducement to qualified design-builders, the  
285 political subdivision shall pay a reasonable stipend, the  
286 amount of which shall be established in the request for  
287 proposal, to each prequalified design-builder whose proposal  
288 is responsive but not accepted. Such stipend shall be no  
289 less than one-half of one percent of the total project  
290 budget. Upon payment of the stipend to any unsuccessful  
291 design-builder, the political subdivision shall acquire a  
292 nonexclusive right to use the design submitted by the design-  
293 builder, and the design-builder shall have no further  
294 liability for the use of the design by the political  
295 subdivision in any manner. If the design-builder desires to  
296 retain all rights and interest in the design proposed, the  
297 design-builder shall forfeit the stipend.



298           16. (1) As used in this subsection, "wastewater or  
299 water contract" means any design-build contract that  
300 involves the provision of engineering and construction  
301 services either directly by a party to the contract or  
302 through subcontractors retained by a party to the contract  
303 for a wastewater or water storage, conveyance, or treatment  
304 facility project.

305           (2) Any political subdivision may enter into a  
306 wastewater or water contract for design-build of a  
307 wastewater or water project.

308           (3) In disbursing community development block grants  
309 under 42 U.S.C. Sections 5301 to 5321, the department of  
310 economic development shall not reject wastewater or water  
311 projects solely for utilizing wastewater or water contracts.

312           (4) The department of natural resources shall not  
313 preclude wastewater or water contracts from consideration  
314 for funding provided by the water and wastewater loan fund  
315 under section 644.122.

316           (5) A political subdivision planning a wastewater or  
317 water design-build project shall retain an engineer duly  
318 licensed in this state to assist in preparing any necessary  
319 documents and specifications and evaluations of design-build  
320 proposals.

321           17. The payment bond requirements of section 107.170  
322 shall apply to the design-build project. All persons  
323 furnishing design services shall be deemed to be covered by  
324 the payment bond the same as any person furnishing labor and  
325 materials. The performance bond for the design-builder  
326 shall not cover any damages of the type specified to be  
327 covered by the professional liability insurance established  
328 by the political subdivision in the request for proposals.

329           18. Any person or firm performing architectural,  
330 engineering, landscape architecture, or land-surveying  
331 services for the design-builder on the design-build project  
332 shall be duly licensed or authorized in this state to  
333 provide such services as required by chapter 327.

334           19. Any political subdivision engaged in a project  
335 under this section which impacts a railroad regulated by the  
336 Federal Railroad Administration shall consult with the  
337 affected railroad on required specifications relating to  
338 clearance, safety, insurance, and indemnification to be  
339 included in the construction documents for such project.

340           20. Under section 327.465, any design-builder that  
341 enters into a design-build contract with a political  
342 subdivision is exempt from the requirement that such person  
343 or entity hold a license or that such corporation hold a  
344 certificate of authority if the architectural, engineering,  
345 or land-surveying services to be performed under the design-  
346 build contract are performed through subcontracts or joint  
347 ventures with properly licensed or authorized persons or  
348 entities, and not performed by the design-builder or its own  
349 employees.

350           21. This section shall not apply to:

351           (1) Any metropolitan sewer district established under  
352 Article VI, Section 30(a) of the Constitution of Missouri; or

353           (2) Any special charter city, or any city or county  
354 governed by home rule under Article VI, **[Section 18]**  
355 **Sections 18(a) to 18(r)** or 19 of the Constitution of  
356 Missouri that has adopted a design-build process via  
357 ordinance, rule, or regulation.

358           **[22. The authority to use design-build and design-**  
359 **build contracts provided under this section shall expire**  
360 **September 1, 2026.]**

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

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

3 (1) "CASA", an entity which receives funding from the  
4 court-appointed special advocate fund established under  
5 section 476.777, including an association based in this  
6 state, affiliated with a national association, organized to  
7 provide support to entities receiving funding from the court-  
8 appointed special advocate fund;

9 (2) "Child advocacy centers", the regional child  
10 assessment centers listed in subsection 2 of section  
11 210.001, including an association based in this state,  
12 affiliated with a national association, and organized to  
13 provide support to entities listed in subsection 2 of  
14 section 210.001;

15 (3) "Contribution", the amount of donation to a  
16 qualified agency;

17           (4) "Crisis care center", entities contracted with  
18 this state which provide temporary care for children whose  
19 age ranges from birth through seventeen years of age whose  
20 parents or guardian are experiencing an unexpected and  
21 unstable or serious condition that requires immediate action  
22 resulting in short-term care, usually three to five  
23 continuous, uninterrupted days, for children who may be at  
24 risk for child abuse, neglect, or in an emergency situation;

25           (5) "Department", the department of revenue;

26           (6) "Director", the director of the department of  
27 revenue;

28           (7) "Qualified agency", CASA, child advocacy centers,  
29 or a crisis care center;

30           (8) "Tax liability", the tax due under chapter 143  
31 other than taxes withheld under sections 143.191 to 143.265.

32           2. For all tax years beginning on or after January 1,  
33 2013, a tax credit may be claimed in an amount equal to up  
34 to fifty percent of a verified contribution to a qualified  
35 agency and shall be named the champion for children tax  
36 credit. The minimum amount of any tax credit issued shall  
37 not be less than fifty dollars and shall be applied to taxes  
38 due under chapter 143, excluding sections 143.191 to  
39 143.265. A contribution verification shall be issued to the  
40 taxpayer by the agency receiving the contribution. Such  
41 contribution verification shall include the taxpayer's name,  
42 Social Security number, amount of tax credit, amount of  
43 contribution, the name and address of the agency receiving  
44 the credit, and the date the contribution was made. The tax  
45 credit provided under this subsection shall be initially  
46 filed for the year in which the verified contribution is  
47 made.

48           3. The cumulative amount of the tax credits redeemed  
49 shall not exceed one million dollars for all fiscal years  
50 ending on or before June 30, 2019, and one million five  
51 hundred thousand dollars for all fiscal years beginning on  
52 or after July 1, 2019. The amount available shall be  
53 equally divided among the three qualified agencies: CASA,  
54 child advocacy centers, or crisis care centers, to be used  
55 towards tax credits issued. In the event tax credits  
56 claimed under one agency do not total the allocated amount  
57 for that agency, the unused portion for that agency will be  
58 made available to the remaining agencies equally. In the  
59 event the total amount of tax credits claimed for any one  
60 agency exceeds the amount available for that agency, the  
61 amount redeemed shall and will be apportioned equally to all  
62 eligible taxpayers claiming the credit under that agency.

63           4. Prior to December thirty-first of each year, each  
64 qualified agency shall apply to the department of social  
65 services in order to verify their qualified agency status.  
66 Upon a determination that the agency is eligible to be a  
67 qualified agency, the department of social services shall  
68 provide a letter of eligibility to such agency. No later  
69 than February first of each year, the department of social  
70 services shall provide a list of qualified agencies to the  
71 department of revenue. All tax credit applications to claim  
72 the champion for children tax credit shall be filed between  
73 July first and April fifteenth of each fiscal year. A  
74 taxpayer shall apply for the champion for children tax  
75 credit by attaching a copy of the contribution verification  
76 provided by a qualified agency to such taxpayer's income tax  
77 return.

78           5. Any amount of tax credit which exceeds the tax due  
79 or which is applied for and otherwise eligible for issuance

80 but not issued shall not be refunded but may be carried over  
81 to any subsequent tax year, not to exceed a total of five  
82 years.

83 6. Tax credits may not be assigned, transferred or  
84 sold.

85 7. (1) In the event a credit denial, due to lack of  
86 available funds, causes a balance-due notice to be generated  
87 by the department of revenue, or any other redeeming agency,  
88 the taxpayer will not be held liable for any penalty or  
89 interest, provided the balance is paid, or approved payment  
90 arrangements have been made, within sixty days from the  
91 notice of denial.

92 (2) In the event the balance is not paid within sixty  
93 days from the notice of denial, the remaining balance shall  
94 be due and payable under the provisions of chapter 143.

95 8. The department may promulgate such rules or  
96 regulations as are necessary to administer the provisions of  
97 this section. Any rule or portion of a rule, as that term  
98 is defined in section 536.010, that is created under the  
99 authority delegated in this section shall become effective  
100 only if it complies with and is subject to all of the  
101 provisions of chapter 536 and, if applicable, section  
102 536.028. This section and chapter 536 are nonseverable and  
103 if any of the powers vested with the general assembly  
104 pursuant to chapter 536 to review, to delay the effective  
105 date, or to disapprove and annul a rule are subsequently  
106 held unconstitutional, then the grant of rulemaking  
107 authority and any rule proposed or adopted after August 28,  
108 2013, shall be invalid and void.

109 9. [Pursuant to section 23.253, of the Missouri sunset  
110 act:

111 (1) The program authorized under this section shall be  
112 reauthorized as of December 31, 2019, and shall expire on  
113 December 31, 2025, unless reauthorized by the general  
114 assembly; and

115 (2) This section shall terminate on September first of  
116 the calendar year immediately following the calendar year in  
117 which the program authorized under this section is sunset;  
118 and

119 (3) The provisions of this subsection shall not be  
120 construed to limit or in any way impair the department's  
121 ability to redeem tax credits authorized on or before the  
122 date the program authorized under this section expires or a  
123 taxpayer's ability to redeem such credits.

124 10.] Beginning on March 29, 2013, any verified  
125 contribution to a qualified agency made on or after January  
126 1, 2013, shall be eligible for tax credits as provided by  
127 this section.

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

3 (1) "Contribution", a donation of cash, stock, bonds,  
4 other marketable securities, or real property;

5 (2) "Department", the department of social services;

6 (3) "Diaper bank", a nonprofit entity located in this  
7 state established and operating primarily for the purpose of  
8 collecting or purchasing disposable diapers or other hygiene  
9 products for infants, children, or incontinent adults and  
10 that regularly distributes such diapers or other hygiene  
11 products through two or more schools, health care  
12 facilities, governmental agencies, or other nonprofit  
13 entities for eventual distribution to individuals free of  
14 charge;

15           (4) "Tax credit", a credit against the tax otherwise  
16 due under chapter 143, excluding withholding tax imposed  
17 under sections 143.191 to 143.265, or otherwise due under  
18 chapter 148 or 153;

19           (5) "Taxpayer", a person, firm, partner in a firm,  
20 corporation, or shareholder in an S corporation doing  
21 business in the state of Missouri and subject to the state  
22 income tax imposed under chapter 143; an insurance company  
23 paying an annual tax on its gross premium receipts in this  
24 state; any other financial institution paying taxes to the  
25 state of Missouri or any political subdivision of this state  
26 under chapter 148; an express company that pays an annual  
27 tax on its gross receipts in this state under chapter 153;  
28 an individual subject to the state income tax under chapter  
29 143; or any charitable organization that is exempt from  
30 federal income tax and whose Missouri unrelated business  
31 taxable income, if any, would be subject to the state income  
32 tax imposed under chapter 143.

33           2. For all fiscal years beginning on or after July 1,  
34 2019, a taxpayer shall be allowed to claim a tax credit  
35 against the taxpayer's state tax liability in an amount  
36 equal to fifty percent of the amount of such taxpayer's  
37 contributions to a diaper bank.

38           3. The amount of the tax credit claimed shall not  
39 exceed the amount of the taxpayer's state tax liability for  
40 the tax year for which the credit is claimed, and such  
41 taxpayer shall not be allowed to claim a tax credit in  
42 excess of fifty thousand dollars per tax year. However, any  
43 tax credit that cannot be claimed in the tax year the  
44 contribution was made may be carried over only to the next  
45 subsequent tax year. No tax credit issued under this  
46 section shall be assigned, transferred, or sold.



47           4. Except for any excess credit that is carried over  
48 under subsection 3 of this section, no taxpayer shall be  
49 allowed to claim a tax credit unless the taxpayer  
50 contributes at least one hundred dollars to one or more  
51 diaper banks during the tax year for which the credit is  
52 claimed.

53           5. The department shall determine, at least annually,  
54 which entities in this state qualify as diaper banks. The  
55 department may require of an entity seeking to be classified  
56 as a diaper bank any information which is reasonably  
57 necessary to make such a determination. The department  
58 shall classify an entity as a diaper bank if such entity  
59 satisfies the definition under subsection 1 of this section.

60           6. The department shall establish a procedure by which  
61 a taxpayer can determine if an entity has been classified as  
62 a diaper bank.

63           7. Diaper banks may decline a contribution from a  
64 taxpayer.

65           8. The cumulative amount of tax credits that may be  
66 claimed by all the taxpayers contributing to diaper banks in  
67 any one fiscal year shall not exceed five hundred thousand  
68 dollars. Tax credits shall be issued in the order  
69 contributions are received. If the amount of tax credits  
70 redeemed in a tax year is less than five hundred thousand  
71 dollars, the difference shall be added to the cumulative  
72 limit created under this subsection for the next fiscal year  
73 and carried over to subsequent fiscal years until claimed.

74           9. The department shall establish a procedure by  
75 which, from the beginning of the fiscal year until some  
76 point in time later in the fiscal year to be determined by  
77 the department, the cumulative amount of tax credits are  
78 equally apportioned among all entities classified as diaper

79 banks. If a diaper bank fails to use all, or some  
80 percentage to be determined by the department, of its  
81 apportioned tax credits during this predetermined period of  
82 time, the department may reapportion such unused tax credits  
83 to diaper banks that have used all, or some percentage to be  
84 determined by the department, of their apportioned tax  
85 credits during this predetermined period of time. The  
86 department may establish multiple periods each fiscal year  
87 and reapportion accordingly. To the maximum extent  
88 possible, the department shall establish the procedure  
89 described under this subsection in such a manner as to  
90 ensure that taxpayers can claim as many of the tax credits  
91 as possible, up to the cumulative limit created under  
92 subsection 8 of this section.

93 10. Each diaper bank shall provide information to the  
94 department concerning the identity of each taxpayer making a  
95 contribution and the amount of the contribution. The  
96 department shall provide the information to the department  
97 of revenue. The department shall be subject to the  
98 confidentiality and penalty provisions of section 32.057  
99 relating to the disclosure of tax information.

100 [11. Under section 23.253 of the Missouri sunset act:

101 (1) The provisions of the program authorized under  
102 this section shall automatically sunset on December thirty-  
103 first six years after August 28, 2018, unless reauthorized  
104 by an act of the general assembly;

105 (2) If such program is reauthorized, the program  
106 authorized under this section shall automatically sunset on  
107 December thirty-first six years after the effective date of  
108 the reauthorization of this section;

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

111 which the program authorized under this section is sunset;  
112 and

113 (4) The provisions of this subsection shall not be  
114 construed to limit or in any way impair the department's  
115 ability to issue tax credits authorized on or before the  
116 date the program authorized under this section expires or a  
117 taxpayer's ability to redeem such tax credits.]

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

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

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

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

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

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

20 (b) Building additions;

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

23 (d) Livestock intake and storage equipment;

24 (e) Processing and manufacturing equipment including  
25 cutting equipment, mixers, grinders, sausage stuffers, meat

26 smokers, curing equipment, cooking equipment, pipes, motors,  
27 pumps, and valves;

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

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

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

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

42 (j) Construction or expansion of retail facilities or  
43 the purchase or upgrade of retail equipment for the  
44 commercial sale of meat products if the retail facility is  
45 located at the same location as the meat processing facility;

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

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

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

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

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

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

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

71 4. The amount of the tax credit claimed shall not  
72 exceed the amount of the taxpayer's state tax liability for  
73 the tax year for which the credit is claimed. No tax credit  
74 claimed under this section shall be refundable. The tax  
75 credit shall be claimed in the tax year in which the meat  
76 processing modernization or expansion expenses were paid,  
77 but any amount of credit that the taxpayer is prohibited by  
78 this section from claiming in a tax year may be carried  
79 forward to any of the taxpayer's four subsequent tax years.  
80 The total amount of tax credits that any taxpayer may claim  
81 shall not exceed seventy-five thousand dollars per year. If  
82 two or more persons own and operate the meat processing  
83 facility, each person may claim a credit under this section  
84 in proportion to such person's ownership interest; except  
85 that, the aggregate amount of the credits claimed by all  
86 persons who own and operate the meat processing facility  
87 shall not exceed seventy-five thousand dollars per year.  
88 The amount of tax credits authorized in this section in a

89 calendar year shall not exceed two million dollars. Tax  
90 credits shall be issued on an as-received application basis  
91 until the calendar year limit is reached. Any credits not  
92 issued in any calendar year shall expire and shall not be  
93 issued in any subsequent year.

94 5. To claim the tax credit allowed under this section,  
95 the taxpayer shall submit to the authority an application  
96 for the tax credit on a form provided by the authority and  
97 any application fee imposed by the authority. The  
98 application shall be filed with the authority at the end of  
99 each calendar year in which a meat processing modernization  
100 or expansion project was completed and for which a tax  
101 credit is claimed under this section. The application shall  
102 include any certified documentation, proof of meat  
103 processing modernization or expansion, and any other  
104 information required by the authority. All required  
105 information obtained by the authority shall be confidential  
106 and not disclosed except by court order, subpoena, or as  
107 otherwise provided by law. If the taxpayer and the meat  
108 processing modernization or expansion meet all criteria  
109 required by this section and approval is granted by the  
110 authority, the authority shall issue a tax credit  
111 certificate in the appropriate amount. Tax credit  
112 certificates issued under this section may be assigned,  
113 transferred, sold, or otherwise conveyed, and the new owner  
114 of the tax credit certificate shall have the same rights in  
115 the tax credit as the original taxpayer. If a tax credit  
116 certificate is assigned, transferred, sold, or otherwise  
117 conveyed, a notarized endorsement shall be filed with the  
118 authority specifying the name and address of the new owner  
119 of the tax credit certificate and the value of the tax  
120 credit.

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

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

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

136           9. The authority may promulgate rules to implement the  
137 provisions of this section. Any rule or portion of a rule,  
138 as that term is defined in section 536.010, that is created  
139 under the authority delegated in this section shall become  
140 effective only if it complies with and is subject to all of  
141 the provisions of chapter 536 and, if applicable, section  
142 536.028. This section and chapter 536 are nonseverable and  
143 if any of the powers vested with the general assembly  
144 pursuant to chapter 536 to review, to delay the effective  
145 date, or to disapprove and annul a rule are subsequently  
146 held unconstitutional, then the grant of rulemaking  
147 authority and any rule proposed or adopted after August 28,  
148 2016, shall be invalid and void.

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

135.750. 1. This section shall be known and may be  
2 referred to as the "Show MO Act".

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

4           (1) "Above-the-line individual", any individual hired  
5 or credited on screen for a qualified motion media  
6 production project as any type of producer, principal cast  
7 that is at a Screen Actors Guild Schedule F and above  
8 payment rate, screenwriter, and the director;

9           (2) "Qualified motion media production project", any  
10 film or series production, including videos, commercials,  
11 video games, webisodes, music videos, content-based mobile  
12 applications, virtual reality, augmented reality, multi-  
13 media, and new media, as well as standalone visual effects  
14 and postproduction for such motion media production project,  
15 as approved by the department of economic development and  
16 the office of the Missouri film commission, that features a  
17 statement and logo designated by the department of economic  
18 development in the credits of the completed production  
19 indicating that the project was filmed in Missouri and that  
20 is under thirty minutes in length with expected qualifying  
21 expenses in excess of fifty thousand dollars or is over  
22 thirty minutes in length with expected qualifying expenses  
23 in excess of one hundred thousand dollars. Regardless of  
24 the production costs, qualified motion media project shall  
25 not include any:

- 26           (a) News or current events programming;  
27           (b) Talk show;  
28           (c) Production produced primarily for industrial,  
29 corporate, or institutional purposes, and for internal use;  
30           (d) Sports event or sports program;  
31           (e) Gala presentation or awards show;  
32           (f) Infomercial or any production that directly  
33 solicits funds;  
34           (g) Political ad;



35 (h) Production that is considered obscene, as defined  
36 in section 573.010;

37 (3) "Qualifying expenses", the sum of the total amount  
38 spent in this state for the following by a production  
39 company in connection with a qualified motion media  
40 production project:

41 (a) Goods and services leased or purchased by the  
42 production company. For goods with a purchase price of  
43 twenty-five thousand dollars or more, the amount included in  
44 qualifying expenses shall be the purchase price less the  
45 fair market value of the goods at the time the production is  
46 completed;

47 (b) Compensation and wages paid by the production  
48 company on which the production company remitted withholding  
49 payments to the department of revenue under chapter 143.  
50 For purposes of this section, compensation and wages paid to  
51 all above-the-line individuals shall be limited to twenty-  
52 five percent of the overall qualifying expenses;

53 (4) "Tax credit", a credit against the tax otherwise  
54 due under chapter 143, excluding withholding tax imposed by  
55 sections 143.191 to 143.265, or otherwise due under chapter  
56 148;

57 (5) "Taxpayer", any individual, partnership, or  
58 corporation as described in section 143.441, 143.471, or  
59 section 148.370 that is subject to the tax imposed in  
60 chapter 143, excluding withholding tax imposed by sections  
61 143.191 to 143.265, or the tax imposed in chapter 148 or any  
62 charitable organization which is exempt from federal income  
63 tax and whose Missouri unrelated business taxable income, if  
64 any, would be subject to the state income tax imposed under  
65 chapter 143.

66           3. (1) For all tax years beginning on or after  
67 January 1, 2023, a taxpayer shall be allowed a tax credit  
68 equal to twenty percent of qualifying expenses.

69           (2) An additional five percent may be earned for  
70 qualifying expenses if at least fifty percent of the  
71 qualified motion media production project is filmed in  
72 Missouri.

73           (3) An additional five percent may be earned for  
74 qualifying expenses if at least fifteen percent of the  
75 qualified motion media production project that is filmed in  
76 Missouri takes place in a rural or blighted area in Missouri.

77           (4) An additional five percent may be earned for  
78 qualifying expenses if at least three departments of the  
79 qualified motion media production hire a Missouri resident  
80 ready to advance to the next level in a specialized craft  
81 position or learn a new skillset.

82           (5) An additional five percent may be earned for  
83 qualifying expenses if the department of economic  
84 development determines that the script of the qualified  
85 motion media production project positively markets a city or  
86 region of the state, the entire state, or a tourist  
87 attraction located in the state, and the qualified motion  
88 media production provides no less than five high resolution  
89 photographs containing cast with the rights cleared for  
90 promotional use by the Missouri film commission, accompanied  
91 by a list with the title of production, location, names, and  
92 titles of the individuals shown in the photography and  
93 photographer credit.

94           (6) The total dollar amount of tax credits authorized  
95 pursuant to subdivision (1) of this subsection shall be  
96 increased by ten percent for qualified film production

97 projects located in a county of the second, third, or fourth  
98 class.

99 (7) Activities qualifying a taxpayer for the tax  
100 credit pursuant to this subsection shall be approved by the  
101 office of the Missouri film commission and the department of  
102 economic development.

103 4. A qualified motion media production project shall  
104 not be eligible for tax credits pursuant to this section  
105 unless such project employs at least the following number of  
106 Missouri registered apprentices or veterans residing in  
107 Missouri with transferable skills:

108 (1) If the qualifying expenses are less than five  
109 million dollars, two;

110 (2) If the qualifying expenses are at least five  
111 million dollars but less than ten million dollars, three;

112 (3) If the qualifying expenses are at least ten  
113 million dollars but less than fifteen million dollars, six;  
114 or

115 (4) If the qualifying expenses are at least fifteen  
116 million dollars, eight.

117 5. Taxpayers shall apply for the motion media  
118 production tax credit by submitting an application to the  
119 department of economic development, on a form provided by  
120 the department. As part of the application, the expected  
121 qualifying expenses of the qualified motion media production  
122 project shall be documented. In addition, the application  
123 shall include an economic impact statement, showing the  
124 economic impact from the activities of the qualified motion  
125 media production project. Such economic impact statement  
126 shall indicate the impact on the region of the state in  
127 which the qualified motion media production or production-  
128 related activities are located and on the state as a whole.

129 Final applications shall be accompanied by a report by a  
130 certified public accountant licensed by the state of  
131 Missouri, prepared at the expense of the applicant,  
132 attesting that the amounts in the final application are  
133 qualifying expenses.

134 6. For all tax years beginning on or after January 1,  
135 2023, the total amount of tax credits authorized by this  
136 section for film production shall not exceed a total of  
137 eight million dollars per year, and the total amount of all  
138 tax credits authorized by this section for series production  
139 shall not exceed a total of eight million dollars per year.  
140 Taxpayers may carry forward unused credits for up to five  
141 tax periods, provided all such credits shall be claimed  
142 within ten tax periods following the tax period in which the  
143 qualified motion media production or production-related  
144 activities for which the credits are certified by the  
145 department occurred.

146 7. Notwithstanding any provision of law to the  
147 contrary, any taxpayer may sell, assign, exchange, convey or  
148 otherwise transfer tax credits allowed in subsection 3 of  
149 this section. The taxpayer acquiring the tax credits may  
150 use the acquired credits to offset the tax liabilities  
151 otherwise imposed by chapter 143, excluding withholding tax  
152 imposed by sections 143.191 to 143.265, or chapter 148.  
153 Unused acquired credits may be carried forward for up to  
154 five tax periods, provided all such credits shall be claimed  
155 within ten tax periods following the tax period in which the  
156 qualified motion media production or production-related  
157 activities for which the credits are certified by the  
158 department occurred.

159 8. The tax credit authorized by this section shall be  
160 considered a business recruitment tax credit, as defined in

161 section 135.800, and shall be subject to the provisions of  
162 sections 135.800 to 135.830.

163 9. The department of economic development may adopt  
164 such rules, statements of policy, procedures, forms, and  
165 guidelines as may be necessary to implement the provisions  
166 of this section. Any rule or portion of a rule, as that  
167 term is defined in section 536.010, that is created under  
168 the authority delegated in this section shall become  
169 effective only if it complies with and is subject to all of  
170 the provisions of chapter 536 and, if applicable, section  
171 536.028. This section and chapter 536 are nonseverable and  
172 if any of the powers vested with the general assembly  
173 pursuant to chapter 536 to review, to delay the effective  
174 date, or to disapprove and annul a rule are subsequently  
175 held unconstitutional, then the grant of rulemaking  
176 authority and any rule proposed or adopted after August 28,  
177 2023, shall be invalid and void.

178 10. [Under section 23.253 of the Missouri sunset act:

179 (1) The provisions of the program authorized under  
180 this section shall automatically sunset on December 31,  
181 2029, unless reauthorized by an act of the general assembly;  
182 and

183 (2) If such program is reauthorized, the program  
184 authorized under this section shall automatically sunset on  
185 December thirty-first, twelve years after the effective date  
186 of the reauthorization of this section; and

187 (3) This section shall terminate on September first of  
188 the calendar year immediately following the calendar year in  
189 which the program authorized under this section is sunset;  
190 and

191 (4) The provisions of this subsection shall not be  
192 construed to limit or in any way impair the department's

193 ability to redeem tax credits authorized on or before the  
194 date the program authorized pursuant to this section  
195 expires, or a taxpayer's ability to redeem such tax credits.

196 11. (1) Notwithstanding the provisions of subsection  
197 10 of this section to the contrary,] (1) The provisions of  
198 this section shall automatically terminate and expire one  
199 year after the department of economic development determines  
200 that all other state and local governments in the United  
201 States of America have terminated or let lapse their tax  
202 credit or other governmental incentive program for the film  
203 production industry, regardless of whether such credits or  
204 programs are now in effect or first commence after August  
205 28, 2023. The department of economic development shall  
206 notify the revisor of statutes upon the department's  
207 determination that the tax credit authorized by this section  
208 shall terminate pursuant to this subsection.

209 (2) The provisions of this subsection shall not be  
210 construed to limit or in any way impair the ability of any  
211 taxpayer that has met the requirements in this section prior  
212 to the termination of this section to participate in the  
213 program authorized under this section. The provisions of  
214 this section shall not be construed to limit or in any way  
215 impair the department of revenue's ability to redeem tax  
216 credits qualified for on or before the date the program  
217 authorized pursuant to this section expires.

135.753. 1. This section shall be known and may be  
2 cited as the "Entertainment Industry Jobs Act".

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

5 (1) "Base investment", the aggregate funds actually  
6 invested and expended by a Missouri taxpayer as a rehearsal  
7 expense or tour expense pursuant to this section;

8           (2) "Concert", a ticketed live performance of music in  
9 the physical presence of at least one thousand individuals  
10 who view the performance live. For the purposes of this  
11 subdivision, "ticketed" shall mean a concert where  
12 individual tickets for attendance are offered for sale to  
13 the public;

14           (3) "Concert tour equipment", stage, set, scenery,  
15 design elements, automation, rigging, trusses, spotlights,  
16 lighting, sound equipment, video equipment, special effects,  
17 cases, communication devices, power distribution equipment,  
18 backline and other miscellaneous equipment, or supplies used  
19 during a concert or rehearsal;

20           (4) "Department", the Missouri department of economic  
21 development;

22           (5) "Expense", any expense, expenditure, cost, charge,  
23 or other disbursement or spending of funds;

24           (6) "Facility", a site with one or more studios.  
25 Multiple studios at a single location shall not be  
26 considered separate facilities. A site may include one or  
27 more buildings on the same property or properties within a  
28 five-mile radius, provided that the properties' purpose and  
29 operations are interrelated and are owned or operated by the  
30 same owner or operator, as applicable;

31           (7) "Facility full-time equivalent employee", an  
32 employee that is scheduled to work an average of at least  
33 thirty-five hours per week and is located at the qualified  
34 rehearsal facility, or a combination of two or more  
35 employees that combined work an average of at least thirty-  
36 five hours per week and are located at the qualified  
37 rehearsal facility. An employee shall be considered to be  
38 located at the qualified rehearsal facility if such employee  
39 spends fifty percent or more of the employee's work time at

40 the qualified rehearsal facility or at a nearby location  
41 serving the qualified rehearsal facility, including a  
42 warehouse, located in Missouri and owned by the same owner  
43 or operator, as applicable, of the qualified rehearsal  
44 facility. An employee that spends less than fifty percent  
45 of the employee's work time at the qualified rehearsal  
46 facility or nearby location shall be considered to be  
47 located at a qualified rehearsal facility if the employee  
48 receives his or her directions and control from the  
49 qualified rehearsal facility and is on the qualified  
50 rehearsal facility's payroll;

51 (8) "Minimum rehearsal and tour requirements", the  
52 occurrence of all of the following during a rehearsal or  
53 tour:

54 (a) The purchase or rental of concert tour equipment,  
55 related services, or both, in an amount of at least one  
56 million dollars from a Missouri vendor for use in the  
57 rehearsal, on the tour, or both;

58 (b) A rehearsal at a qualified rehearsal facility for  
59 a minimum of ten days; and

60 (c) The holding of at least two concerts in the state  
61 of Missouri;

62 (9) "Missouri vendor", an individual or entity located  
63 in and maintaining a place of business in this state. Only  
64 transactions made through a Missouri location of a Missouri  
65 vendor shall constitute a transaction with a Missouri vendor  
66 for the purposes of this section;

67 (10) "Nonresident", the same meaning as defined  
68 pursuant to section 143.101;

69 (11) "Pass-through entity", any incorporated or  
70 unincorporated entity that has or elects pass-through  
71 taxation under federal law, including, without limitation, a



72 partnership, S corporation, or unincorporated entity with or  
73 that elects pass-through taxation;

74 (12) "Qualified rehearsal facility", a facility  
75 primarily used for rehearsals located in this state and  
76 which meets all of the following criteria:

77 (a) Has a minimum of twelve thousand five hundred  
78 square feet of column-free, unobstructed floor space in at  
79 least one rehearsal studio in the facility;

80 (b) Has had a minimum of eight million dollars  
81 invested in the facility in land or structure, or a  
82 combination of land and structure;

83 (c) Has a permanent grid system with a capacity of a  
84 minimum of five hundred thousand pounds in at least one  
85 rehearsal studio in the facility;

86 (d) Has a height from floor to permanent grid of a  
87 minimum of fifty feet in at least one rehearsal studio in  
88 the facility;

89 (e) Has at least one sliding or roll-up access door  
90 with a minimum height of fourteen feet in the facility;

91 (f) Has a security system which includes seven-days-a-  
92 week security cameras and the use of access control  
93 identification badges;

94 (g) Has a service area with production offices,  
95 catering, and dressing rooms with a minimum of five thousand  
96 square feet; and

97 (h) Is owned or operated by an entity that employs, on  
98 average on an annual basis, at least eighty facility full-  
99 time equivalent employees.

100 A qualified rehearsal facility shall not include a facility  
101 at which concerts are regularly held;

102 (13) "Rehearsal", an event or series of events which  
103 occur in preparation for a tour prior to the start of the  
104 tour or during a tour when additional preparation may be  
105 needed;

106 (14) "Rehearsal expenses", includes all of the  
107 following when incurred or when such expenses will be  
108 incurred during a rehearsal:

109 (a) Total aggregate payroll;

110 (b) Payment to a personal service corporation  
111 representing individual talent;

112 (c) Payment to a pass-through entity representing  
113 individual talent;

114 (d) Expenses related to construction, operations,  
115 editing, photography, staging, lighting, wardrobe, and  
116 accessories;

117 (e) The leasing of vehicles from a Missouri vendor;

118 (f) The transportation of people or concert tour  
119 equipment to or from a train station, bus depot, airport, or  
120 other transportation location, or from a residence or  
121 business entity;

122 (g) Insurance coverage for an entire tour if the  
123 insurance coverage is purchased or will be purchased through  
124 an insurance agent that is a Missouri vendor;

125 (h) Food and lodging from a Missouri vendor;

126 (i) The purchase or rental of concert tour equipment  
127 from a Missouri vendor;

128 (j) The rental of a qualified rehearsal facility; and

129 (k) Emergency or medical support services required to  
130 conduct a rehearsal;

131 (15) "Resident", the same meaning as defined pursuant  
132 to section 143.101;

133           (16) "Total aggregate payroll", the total sum expended  
134 on salaries paid to resident employees, regardless of  
135 whether such resident is working within or outside of this  
136 state, or nonresident employees working within this state in  
137 one or more tours or rehearsals, including, without  
138 limitation, payments to a loan-out company. For the purposes  
139 of this subdivision:

140           (a) With respect to a single employee, the portion of  
141 any salary which exceeds two million dollars in the  
142 aggregate for a single tour shall not be included when  
143 calculating total aggregate payroll;

144           (b) All payments to a single employee and any legal  
145 entity in which the employee has any direct or indirect  
146 ownership interest shall be considered as having been paid  
147 to the employee and shall be aggregated regardless of the  
148 means of payment or distribution; and

149           (c) Total aggregate payroll shall include payments to  
150 a loan-out company that has met its withholding tax  
151 obligations as provided in this paragraph. The taxpayer  
152 claiming the credit authorized pursuant to this section  
153 shall withhold Missouri income tax at the rate imposed  
154 pursuant to section 143.071 on all payments to loan-out  
155 companies for services performed in Missouri. Any amounts  
156 so withheld shall be deemed to have been withheld by the  
157 loan-out company on wages paid to its employees for services  
158 performed in Missouri, notwithstanding any exclusions under  
159 Missouri law for short-term employment of nonresident  
160 workers, out-of-state businesses, or otherwise. The amounts  
161 so withheld shall be allocated to the loan-out company's  
162 employees based on the payments made to the loan-out  
163 company's employees for services performed in Missouri. For  
164 the purposes of this section, loan-out company nonresident

165 employees performing services in Missouri shall be  
166 considered taxable nonresidents and the loan-out company  
167 shall be subject to income taxation in the taxable year in  
168 which the loan-out company's employees perform services in  
169 Missouri, notwithstanding any other provisions of chapter  
170 143. Such withholding liability shall be subject to  
171 penalties and interest in the same manner as the employee  
172 withholding taxes imposed under chapter 143 and the  
173 department of revenue shall provide by regulation the manner  
174 in which such liability shall be assessed and collected;

175 (17) "Tour", a series of concerts or other  
176 performances performed or to be performed by a musical or  
177 other live performer, including at least one rehearsal, in  
178 one or more locations over multiple days;

179 (18) "Tour expenses", expenses incurred or which will  
180 be incurred during a tour including venues located in this  
181 state, including:

182 (a) Total aggregate payroll;

183 (b) The transportation of people or concert tour  
184 equipment to or from a train station, bus depot, airport, or  
185 other transportation location, or from a residence or  
186 business entity located in this state, or which is purchased  
187 or will be purchased from a Missouri vendor;

188 (c) The leasing of vehicles provided by a Missouri  
189 vendor;

190 (d) The purchasing or rental of facilities and  
191 equipment from or through a Missouri vendor;

192 (e) Food and lodging which is incurred or will be  
193 incurred from a Missouri vendor;

194 (f) Marketing or advertising a tour at venues located  
195 within this state;

196 (g) Merchandise which is purchased or will be  
197 purchased from a Missouri vendor and used on the tour;

198 (h) Payments made or that will be made to a personal  
199 service corporation representing individual talent if income  
200 tax will be paid or accrued on the net income of the  
201 corporation for the taxable year pursuant to chapter 143; and

202 (i) Payments made or that will be made to a pass-  
203 through entity representing individual talent for which  
204 withholding tax will be withheld by the pass-through entity  
205 on the payment as required pursuant to chapter 143.

206 Tour expenses shall not include development expenses,  
207 including the writing of music or lyrics, or any expenses  
208 claimed by a taxpayer as rehearsal expenses.

209 3. (1) For all tax years beginning on or after  
210 January 1, 2024, a taxpayer shall be allowed a tax credit  
211 for rehearsal expenses and tour expenses incurred by the  
212 taxpayer. The amount of the tax credit shall be equal to  
213 thirty percent of the taxpayer's base investment, subject to  
214 the limitations provided in subsection 6 of this section.  
215 No tax credit shall be authorized for rehearsal expenses or  
216 tour expenses related to a rehearsal or tour that does not  
217 meet the minimum rehearsal and tour requirements.

218 (2) Tax credits issued pursuant to this section shall  
219 not be refundable. Any amount of tax credit that exceeds  
220 the tax liability for a taxpayer's tax year may be carried  
221 forward to any of the taxpayer's five subsequent taxable  
222 years.

223 4. (1) Tax credits authorized pursuant to this  
224 section may be transferred or sold in whole or in part by  
225 the taxpayer that claimed the tax credit, provided that the

226 tax credit is transferred or sold to another Missouri  
227 taxpayer.

228 (2) A transferor may make one or more transfers or  
229 sales of tax credits claimed in a taxable year, and such  
230 transfers or sales may involve one or more transferees.

231 (3) A transferor shall submit to the department and to  
232 the department of revenue a written notification of any  
233 transfer or sale of tax credits within thirty days after the  
234 transfer or sale of such tax credits. Such notification  
235 shall include the amount of the transferor's unredeemed tax  
236 credits prior to transfer, the tax credit identifying  
237 certificate number or other relevant identifying  
238 information, the remaining amount of unredeemed tax credits  
239 after transfer, all tax identification numbers for each  
240 transferee, the date of transfer, the amount transferred,  
241 and any other information required by the department or the  
242 department of revenue.

243 (4) The transfer or sale of a tax credit authorized  
244 pursuant to this section shall not extend the time in which  
245 such tax credit may be redeemed. The carry-forward period  
246 for a tax credit that is transferred or sold shall begin on  
247 the date on which the tax credit was originally issued.

248 (5) A transferee shall have only such rights to claim  
249 and redeem the tax credits that were available to such  
250 transferor at the time of the transfer, except for the  
251 transfer use of the tax credit authorized in subdivision (1)  
252 of this subsection. To the extent that such transferor did  
253 not have rights to claim or redeem the tax credit at the  
254 time of the transfer, the department of revenue shall either  
255 disallow the tax credit claimed by the transferee or  
256 recapture the tax credit from the transferee. The  
257 transferee's recourse shall be against such transferor.

258 (6) Tax credits shall not be transferred or sold for  
259 less than sixty percent of the value of such tax credits.

260 (7) A taxpayer failing to comply with the provisions  
261 of this subsection shall not be able to redeem a tax credit  
262 until such taxpayer is in full compliance.

263 5. The tax credits authorized pursuant to this section  
264 shall be subject to the following conditions and limitations:

265 (1) The tax credit may be taken beginning with the  
266 taxable year in which the taxpayer earning the tax credit  
267 has met the requirements provided pursuant to this section.  
268 For each year in which such taxpayer either claims or  
269 transfers the tax credit, the taxpayer shall attach a  
270 schedule to the taxpayer's Missouri income tax return which  
271 shall include the following information:

272 (a) A description of the qualifying activities and  
273 expenses;

274 (b) A detailed listing of the employee names, Social  
275 Security numbers, and Missouri wages when salaries are  
276 included in the base investment;

277 (c) The amount of the tax credit claimed pursuant to  
278 this section for the tax year;

279 (d) Any tax credit previously taken by the taxpayer  
280 against Missouri income tax liabilities;

281 (e) The amount of the tax credit carried over from  
282 prior years;

283 (f) The amount of the tax credit utilized by the  
284 taxpayer claiming the tax credit in the current taxable  
285 year; and

286 (g) The amount of the tax credit to be carried over to  
287 subsequent tax years;

288 (2) In the initial tax year in which the taxpayer  
289 claims the credit authorized pursuant to this section, the

290 taxpayer shall include a description of the qualifying  
291 activities and expenses that demonstrates that the minimum  
292 rehearsal and tour requirements are met; and

293 (3) Any taxpayer claiming, transferring, or selling a  
294 tax credit pursuant to this section shall be required to  
295 reimburse the department of revenue for any department-  
296 initiated audits relating to the tax credit. The provisions  
297 of this subdivision shall not apply to routine tax audits of  
298 a taxpayer which may include the review of the tax credit  
299 authorized pursuant to this section.

300 6. (1) The aggregate amount of tax credits that may  
301 be authorized in a given fiscal year pursuant to this  
302 section shall not exceed eight million dollars. If the  
303 amount of tax credits applied for by taxpayers exceeds such  
304 amount, the department may, at its discretion, authorize  
305 additional tax credits in an amount not to exceed two  
306 million dollars in such fiscal year, provided that the  
307 maximum amount of tax credits that may be authorized during  
308 the subsequent fiscal year shall be reduced by the amount of  
309 additional tax credits that the department authorizes.

310 (2) Notwithstanding the provisions of subdivision (1)  
311 of subsection 3 of this section to the contrary, the amount  
312 of tax credits claimed by a taxpayer pursuant to this  
313 section during a fiscal year shall not exceed the following  
314 amounts:

315 (a) If a taxpayer's base investment is less than four  
316 million dollars, the taxpayer shall not be awarded more than  
317 one million dollars in tax credits in a fiscal year;

318 (b) If a taxpayer's base investment is at least four  
319 million dollars but less than eight million dollars, the  
320 taxpayer shall not be awarded more than two million dollars  
321 in tax credits in a fiscal year; and



322 (c) If a taxpayer's base investment is at least eight  
323 million dollars, the taxpayer shall not be awarded more than  
324 three million dollars in tax credits in a fiscal year.

325 7. The department shall promulgate such rules and  
326 regulations as are necessary to implement and administer the  
327 provisions of this section. Any rule or portion of a rule,  
328 as that term is defined in section 536.010, that is created  
329 under the authority delegated in this section shall become  
330 effective only if it complies with and is subject to all of  
331 the provisions of chapter 536 and, if applicable, section  
332 536.028. This section and chapter 536 are nonseverable and  
333 if any of the powers vested with the general assembly  
334 pursuant to chapter 536 to review, to delay the effective  
335 date, or to disapprove and annul a rule are subsequently  
336 held unconstitutional, then the grant of rulemaking  
337 authority and any rule proposed or adopted after August 28,  
338 2023, shall be invalid and void.

339 8. [Pursuant to section 23.253 of the Missouri sunset  
340 act:

341 (1) The program authorized pursuant to this section  
342 shall automatically sunset on December 31, 2030, unless  
343 reauthorized by an act of the general assembly;

344 (2) If such program is reauthorized, the program  
345 authorized pursuant to this section shall automatically  
346 sunset on December thirty-first, twelve years after the  
347 effective date of the reauthorization;

348 (3) This section shall terminate on September first of  
349 the calendar year immediately following the calendar year in  
350 which the program authorized pursuant to this section is  
351 sunset; and

352 (4) The provisions of this subsection shall not be  
353 construed to limit or in any way impair the department's

354 ability to redeem tax credits authorized on or before the  
355 date the program authorized pursuant to this section  
356 expires, or a taxpayer's ability to redeem such tax credits.

357 9. (1) Notwithstanding the provisions of subsection 8  
358 of this section,] (1) The provisions of this section shall  
359 automatically terminate and expire ninety days after the  
360 department determines that all other state and local  
361 governments in the United States of America have terminated  
362 or let lapse their tax credit or other governmental  
363 incentive program for the music or performance entertainment  
364 industries, regardless of whether such credits or programs  
365 are now in effect or first commence after January 1, 2024.  
366 The department shall notify the revisor of statutes upon the  
367 department's determination that the tax credit authorized by  
368 this section shall terminate pursuant to this subsection.

369 (2) The provisions of this subsection shall not be  
370 construed to limit or in any way impair the ability of any  
371 taxpayer that has met the requirements in this section prior  
372 to the termination of this section to participate in the  
373 program authorized under this section. The provisions of  
374 this section shall not be construed to limit or in any way  
375 impair the department's ability to redeem tax credits  
376 qualified for on or before the date the program authorized  
377 pursuant to this section expires.

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

3 (1) "Department", the Missouri department of revenue;

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

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

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

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

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

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

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

21 2. For all tax years beginning on or after January 1,  
22 2023, a retail dealer that sells higher ethanol blend at  
23 such retail dealer's retail service station or a distributor  
24 that sells higher ethanol blend directly to the final user  
25 located in this state shall be allowed a tax credit to be  
26 taken against the retail dealer's or distributor's state  
27 income tax liability. The amount of the credit shall equal  
28 five cents per gallon of higher ethanol blend sold by the  
29 retail dealer and dispensed through metered pumps at the  
30 retail dealer's retail service station or by a distributor  
31 directly to the final user located in this state during the  
32 tax year for which the tax credit is claimed. For any  
33 retail dealer or distributor with a tax year beginning prior  
34 to January 1, 2023, but ending during the 2023 calendar  
35 year, such retail dealer or distributor shall be allowed a  
36 tax credit for the amount of higher ethanol blend sold  
37 during the portion of such tax year that occurs during the  
38 2023 calendar year. Tax credits authorized pursuant to this  
39 section shall not be transferred, sold, or assigned. If the  
40 amount of the tax credit exceeds the taxpayer's state tax

41 liability, the difference shall not be refundable but may be  
42 carried forward to any of the five subsequent tax years.  
43 The total amount of tax credits issued pursuant to this  
44 section for any given fiscal year shall not exceed five  
45 million dollars.

46 3. In the event the total amount of tax credits  
47 claimed under this section exceeds the amount of available  
48 tax credits, the tax credits shall be apportioned among all  
49 eligible retail dealers and distributors claiming a tax  
50 credit by April fifteenth, or as directed by section  
51 143.851, of the fiscal year in which the tax credit is  
52 claimed.

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

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

72 rulemaking authority and any rule proposed or adopted after  
73 January 2, 2023, shall be invalid and void.

74 [6. Under section 23.253 of the Missouri sunset act:

75 (1) The provisions of this section shall automatically  
76 sunset on December 31, 2028 , unless reauthorized by an act  
77 of the general assembly; and

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

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

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

3 (1) "Biodiesel blend", a blend of diesel fuel and  
4 biodiesel fuel of at least five percent and not more than  
5 twenty percent for on-road and off-road diesel-fueled  
6 vehicle use;

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

18 (3) "B99", a blend of ninety-nine percent biodiesel  
19 fuel that meets the most recent version of the ASTM

20 International D6751 Standard Specification for Biodiesel  
21 Fuel Blend Stock with a minimum of one-tenth of one percent  
22 and maximum of one percent diesel fuel that meets the most  
23 recent version of the ASTM International D975 Standard  
24 Specification for Diesel Fuel;

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

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

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

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

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

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

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

39 2. For all tax years beginning on or after January 1,  
40 2023, a retail dealer that sells a biodiesel blend at a  
41 retail service station or a distributor that sells a  
42 biodiesel blend directly to the final user located in this  
43 state shall be allowed a tax credit to be taken against the  
44 retail dealer or distributor's state income tax liability.  
45 For any retail dealer or distributor with a tax year  
46 beginning prior to January 1, 2023, but ending during the  
47 2023 calendar year, such retail dealer or distributor shall  
48 be allowed a tax credit for the amount of biodiesel blend  
49 sold during the portion of such tax year that occurs during  
50 the 2023 calendar year. The amount of the credit shall be  
51 equal to:

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

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

62           3. Tax credits authorized under this section shall not  
63 be transferred, sold, or assigned. If the amount of the tax  
64 credit exceeds the taxpayer's state tax liability, the  
65 difference shall be refundable. The total amount of tax  
66 credits issued under this section for any given fiscal year  
67 shall not exceed sixteen million dollars.

68           4. In the event the total amount of tax credits  
69 claimed under this section exceeds the amount of available  
70 tax credits, the tax credits shall be apportioned among all  
71 eligible retail dealers and distributors claiming a tax  
72 credit by April fifteenth, or as directed by section  
73 143.851, of the fiscal year in which the tax credit is  
74 claimed.

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

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

89           7. The department shall promulgate rules to implement  
90 and administer the provisions of this section. Any rule or  
91 portion of a rule, as that term is defined in section  
92 536.010, that is created pursuant to the authority delegated  
93 in this section shall become effective only if it complies  
94 with and is subject to all of the provisions of chapter 536  
95 and, if applicable, section 536.028. This section and  
96 chapter 536 are nonseverable and if any of the powers vested  
97 with the general assembly pursuant to chapter 536 to review,  
98 to delay the effective date, or to disapprove and annul a  
99 rule are subsequently held unconstitutional, then the grant  
100 of rulemaking authority and any rule proposed or adopted  
101 after January 2, 2023, shall be invalid and void.

102           [8. Under section 23.253 of the Missouri sunset act:

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

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

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

113 The termination of the program as described in this  
114 subsection shall not be construed to preclude any qualified



115 taxpayer who claims any benefit under any program that is  
116 sunset under this subsection from claiming such benefit for  
117 all allowable activities related to such claim that were  
118 completed before the program was sunset or to eliminate any  
119 responsibility of the department to verify the continued  
120 eligibility of qualified individuals receiving tax credits  
121 and to enforce other requirements of law that applied before  
122 the program was sunset.]

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

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

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

21 (3) "Department", the Missouri department of revenue;

22 (4) "Missouri biodiesel producer", a person, firm, or  
23 corporation doing business in this state that produces  
24 biodiesel fuel in this state, is registered with the United

25 States Environmental Protection Agency according to the  
26 requirements of 40 CFR Part 79, and has begun construction  
27 on such facility or has been selling biodiesel fuel produced  
28 at such facility on or before January 2, 2023.

29 2. For all tax years beginning on or after January 1,  
30 2023, a Missouri biodiesel producer shall be allowed a tax  
31 credit to be taken against the producer's state income tax  
32 liability. For any Missouri biodiesel producer with a tax  
33 year beginning prior to January 1, 2023, but ending during  
34 the 2023 calendar year, such Missouri biodiesel producer  
35 shall be allowed a tax credit for the amount of biodiesel  
36 fuel produced during the portion of such tax year that  
37 occurs during the 2023 calendar year. The amount of the tax  
38 credit shall be two cents per gallon of biodiesel fuel  
39 produced by the Missouri biodiesel producer during the tax  
40 year for which the tax credit is claimed.

41 3. Tax credits authorized under this section shall not  
42 be transferred, sold, or assigned. If the amount of the tax  
43 credit exceeds the taxpayer's state tax liability, the  
44 difference shall be refundable. The total amount of tax  
45 credits issued under this section for any given fiscal year  
46 shall not exceed five million five hundred thousand dollars,  
47 which shall be authorized on a first-come, first-served  
48 basis.

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

57           5. The department shall promulgate rules to implement  
58 and administer the provisions of this section. Any rule or  
59 portion of a rule, as that term is defined in section  
60 536.010, that is created pursuant to the authority delegated  
61 in this section shall become effective only if it complies  
62 with and is subject to all of the provisions of chapter 536  
63 and, if applicable, section 536.028. This section and  
64 chapter 536 are nonseverable and if any of the powers vested  
65 with the general assembly pursuant to chapter 536 to review,  
66 to delay the effective date, or to disapprove and annul a  
67 rule are subsequently held unconstitutional, then the grant  
68 of rulemaking authority and any rule proposed or adopted  
69 after January 2, 2023, shall be invalid and void.

70           [6. Under section 23.253 of the Missouri sunset act:

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

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

81 The termination of the program as described in this  
82 subsection shall not be construed to preclude any qualified  
83 taxpayer who claims any benefit under any program that is  
84 sunset under this subsection from claiming such benefit for  
85 all allowable activities related to such claim that were  
86 completed before the program was sunset, or to eliminate any  
87 responsibility of the department to verify the continued  
88 eligibility of qualified individuals receiving tax credits

89 and to enforce other requirements of law that applied before  
90 the program was sunset.]

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

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

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

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

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

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

27 2. For all tax years beginning on or after January 1,  
28 2023, a taxpayer shall be allowed to claim a tax credit  
29 against the taxpayer's state tax liability in an amount  
30 equal to fifty percent of the taxpayer's eligible expenses

31 for establishing or improving an urban farm that focuses on  
32 food production.

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

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

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

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

57 7. The Missouri agricultural and small business  
58 development authority may promulgate rules to implement the  
59 provisions of this section. Any rule or portion of a rule,  
60 as that term is defined in section 536.010, that is created  
61 under the authority delegated in this section shall become  
62 effective only if it complies with and is subject to all of

63 the provisions of chapter 536 and, if applicable, section  
64 536.028. This section and chapter 536 are nonseverable and  
65 if any of the powers vested with the general assembly  
66 pursuant to chapter 536 to review, to delay the effective  
67 date, or to disapprove and annul a rule are subsequently  
68 held unconstitutional, then the grant of rulemaking  
69 authority and any rule proposed or adopted after January 2,  
70 2023, shall be invalid and void.

71 [8. Under section 23.253 of the Missouri sunset act:

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

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

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

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

135.1670. 1. As used in this section, the following  
2 terms mean:

3 (1) "Kansas border county", Johnson, Miami, or  
4 Wyandotte County in Kansas;

5 (2) "Missouri border county", any county with a  
6 charter form of government and with more than six hundred  
7 thousand but fewer than seven hundred thousand inhabitants,  
8 any county of the first classification with more than eighty-

9 three thousand but fewer than ninety-two thousand  
10 inhabitants and with a city of the fourth classification  
11 with more than four thousand five hundred but fewer than  
12 five thousand inhabitants as the county seat, any county of  
13 the first classification with more than two hundred thousand  
14 but fewer than two hundred sixty thousand inhabitants, or  
15 any county of the first classification with more than ninety-  
16 two thousand but fewer than one hundred one thousand  
17 inhabitants in Missouri.

18 2. If any job that qualifies for a tax credit under  
19 sections 100.700 to 100.850 or under sections 135.100 to  
20 135.258, for funding under section 620.1023, or for a tax  
21 credit or retention of state withholding taxes under  
22 sections 620.2000 to 620.2020, relocates to a Missouri  
23 border county from a Kansas border county, no tax credits  
24 shall be issued, funding provided, or retention of  
25 withholding taxes authorized for such job under such  
26 sections.

27 3. If the director of the Missouri department of  
28 economic development determines that the state of Kansas has  
29 enacted legislation or the governor of Kansas issued an  
30 executive order or similar action which prohibits the Kansas  
31 Department of Commerce or any other Kansas executive  
32 department from providing economic incentives for jobs that  
33 are relocated from a Missouri border county to a Kansas  
34 border county, then the director shall execute and deliver  
35 to the governor, the speaker of the house of  
36 representatives, and the president pro tempore of the senate  
37 a written certification of such determination. Upon the  
38 execution and delivery of such written certification and the  
39 parties receiving such certification providing a unanimous  
40 written affirmation, the provisions of subsection 2 of this

41 section shall be effective unless otherwise provided in this  
42 section. The provisions of subsection 2 of this section  
43 shall not apply to incentives reserved on behalf of and  
44 awarded to Missouri employers prior to the provisions of  
45 subsection 2 of this section taking effect.

46 4. If the director of the Missouri department of  
47 economic development determines that the Kansas Department  
48 of Commerce or any other Kansas executive department is  
49 providing economic incentives for jobs that relocate from a  
50 Missouri border county to a Kansas border county, then the  
51 director shall execute and deliver to the governor, the  
52 speaker of the house of representatives, and the president  
53 pro tempore of the senate a written certification of such  
54 determination. Upon the execution and delivery of such  
55 written certification and the parties receiving such  
56 certification providing a unanimous written affirmation, the  
57 provisions of subsection 2 of this section shall not be  
58 effective until such time as the director determines that  
59 the Kansas Department of Commerce or any other Kansas  
60 executive department is not providing economic incentives  
61 for jobs that relocate from a Missouri border county to a  
62 Kansas border county, and the director has executed and  
63 delivered to the governor, the speaker of the house of  
64 representatives, and the president pro tempore of the senate  
65 a written certification of such determination and the  
66 parties receiving such certification provide an unanimous  
67 written affirmation.

68 5. The director of the Missouri department of economic  
69 development shall notify the revisor of statutes of all  
70 changes in whether subsection 2 of this section is effective.

71 [6. The provisions of this section shall expire August  
72 28, 2021, unless at such time the provisions of subsection 2



73 of this section are in effect. If the provisions of this  
74 section do not expire on August 28, 2021, the provisions of  
75 this section shall expire on August 28, 2025.]

137.1018. 1. The commission shall ascertain the  
2 statewide average rate of property taxes levied the  
3 preceding year, based upon the total assessed valuation of  
4 the railroad and street railway companies and the total  
5 property taxes levied upon the railroad and street railway  
6 companies. It shall determine total property taxes levied  
7 from reports prescribed by the commission from the railroad  
8 and street railway companies. Total taxes levied shall not  
9 include revenues from the surtax on subclass three real  
10 property.

11 2. The commission shall report its determination of  
12 average property tax rate for the preceding year, together  
13 with the taxable distributable assessed valuation of each  
14 freight line company for the current year to the director no  
15 later than October first of each year.

16 3. Taxes on property of such freight line companies  
17 shall be collected at the state level by the director on  
18 behalf of the counties and other local public taxing  
19 entities and shall be distributed in accordance with  
20 sections 137.1021 and 137.1024. The director shall tax such  
21 property based upon the distributable assessed valuation  
22 attributable to Missouri of each freight line company, using  
23 the average tax rate for the preceding year of the railroad  
24 and street railway companies certified by the commission.  
25 Such tax shall be due and payable on or before December  
26 thirty-first of the year levied and, if it becomes  
27 delinquent, shall be subject to a penalty equal to that  
28 specified in section 140.100.

29           4. (1) As used in this subsection, the following  
30 terms mean:

31           (a) "Eligible expenses", expenses incurred in this  
32 state to manufacture, maintain, or improve a freight line  
33 company's qualified rolling stock;

34           (b) "Qualified rolling stock", any freight, stock,  
35 refrigerator, or other railcars subject to the tax levied  
36 under this section.

37           (2) For all taxable years beginning on or after  
38 January 1, 2009, a freight line company shall, subject to  
39 appropriation, be allowed a credit against the tax levied  
40 under this section for the applicable tax year. The tax  
41 credit amount shall be equal to the amount of eligible  
42 expenses incurred during the calendar year immediately  
43 preceding the tax year for which the credit under this  
44 section is claimed. The amount of the tax credit issued  
45 shall not exceed the freight line company's liability for  
46 the tax levied under this section for the tax year for which  
47 the credit is claimed.

48           (3) A freight line company may apply for the credit by  
49 submitting to the commission an application in the form  
50 prescribed by the state tax commission.

51           (4) Subject to appropriation, the state shall  
52 reimburse, on an annual basis, any political subdivision of  
53 this state for any decrease in revenue due to the provisions  
54 of this subsection.

55           [5. Pursuant to section 23.253 of the Missouri sunset  
56 act:

57           (1) The program authorized under subsection 4 of this  
58 section shall expire on August 28, 2028; and

59           (2) Subsection 4 of this section shall terminate on  
60 September 1, 2029.]

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

3 (1) "Athletics", any interscholastic athletic games,  
4 contests, programs, activities, exhibitions, or other  
5 similar competitions organized and provided for students;

6 (2) "Sex", the two main categories of male and female  
7 into which individuals are divided based on an individual's  
8 reproductive biology at birth and the individual's genome.

9 2. (1) The general assembly hereby finds the  
10 following:

11 (a) A noticeable disparity continues between the  
12 athletics participation rates of students who are male and  
13 students who are female; and

14 (b) Courts have recognized that classification by sex  
15 is the only feasible classification to promote the  
16 governmental interest of providing opportunities for  
17 athletics for females.

18 (2) The general assembly hereby declares that it is  
19 the public policy of this state to further the governmental  
20 interest of ensuring that sufficient opportunities for  
21 athletics remain available for females to remedy past  
22 discrimination on the basis of sex.

23 3. (1) Except as provided under subdivision (2) of  
24 this subsection, no private school, public school district,  
25 public charter school, or public or private institution of  
26 postsecondary education shall allow any student to compete  
27 in an athletics competition that is designated for the  
28 biological sex opposite to the student's biological sex as  
29 correctly stated on the student's official birth certificate  
30 as described in subsection 4 of this section or, if the  
31 student's official birth certificate is unobtainable,  
32 another government record.

33           (2) A private school, public school, public charter  
34 school, or public or private institution of postsecondary  
35 education may allow a female student to compete in an  
36 athletics competition that is designated for male students  
37 if no corresponding athletics competition designated for  
38 female students is offered or available.

39           4. For purposes of this section, a statement of a  
40 student's biological sex on the student's official birth  
41 certificate or another government record shall be deemed to  
42 have correctly stated the student's biological sex only if  
43 the statement was:

44           (1) Entered at or near the time of the student's  
45 birth; or

46           (2) Modified to correct any scrivener's error in the  
47 student's biological sex.

48           5. A private school, public school district, public  
49 charter school, or public or private institution of  
50 postsecondary education that violates subdivision (1) of  
51 subsection 3 of this section shall not receive any state aid  
52 under this chapter or chapter 173 or any other revenues from  
53 the state.

54           6. The parent or guardian of any student, or any  
55 student who is over eighteen years of age, who is deprived  
56 of an athletic opportunity as a result of a violation of  
57 this section shall have a cause of action for injunctive or  
58 other equitable relief, as well as payment of reasonable  
59 attorney's fees, costs, and expenses of the parent,  
60 guardian, or student. The relief and remedies set forth  
61 shall not be deemed exclusive and shall be in addition to  
62 any other relief or remedies permitted by law.

63           7. The department of elementary and secondary  
64 education and the department of higher education and

65 workforce development shall each promulgate all necessary  
66 rules and regulations for the implementation and  
67 administration of this section. Such rules and regulations  
68 shall ensure compliance with state and federal law regarding  
69 the confidentiality of student medical information. Any  
70 rule or portion of a rule, as that term is defined in  
71 section 536.010, that is created under the authority  
72 delegated in this section shall become effective only if it  
73 complies with and is subject to all of the provisions of  
74 chapter 536 and, if applicable, section 536.028. This  
75 section and chapter 536 are nonseverable and if any of the  
76 powers vested with the general assembly pursuant to chapter  
77 536 to review, to delay the effective date, or to disapprove  
78 and annul a rule are subsequently held unconstitutional,  
79 then the grant of rulemaking authority and any rule proposed  
80 or adopted after August 28, 2023, shall be invalid and void.

81 8. [The provisions of this section shall expire on  
82 August 28, 2027.]

83 9.] If any provision of this section or the  
84 application thereof to anyone or to any circumstance is held  
85 invalid, the remainder of this section and the application  
86 of such provisions to others or other circumstances shall  
87 not be affected thereby.

168.036. 1. In addition to granting certificates of  
2 license to teach in public schools of the state under  
3 section 168.021, the state board of education shall grant  
4 substitute teacher certificates as provided in this section  
5 to any individual seeking to substitute teach in any public  
6 school in this state.

7 2. (1) The state board shall not grant a certificate  
8 of license to teach under this section to any individual who

9 has not completed a background check as required under  
10 section 168.021.

11 (2) The state board may refuse to issue or renew,  
12 suspend, or revoke any certificate sought or issued under  
13 this section in the same manner and for the same reasons as  
14 under section 168.071.

15 3. The state board may grant a certificate under this  
16 section to any individual who has completed:

17 (1) At least thirty-six semester hours at an  
18 accredited institution of higher education; or

19 (2) The twenty-hour online training program required  
20 in this section and who possesses a high school diploma or  
21 the equivalent thereof.

22 4. The department of elementary and secondary  
23 education shall develop and maintain an online training  
24 program for individuals, which shall consist of twenty hours  
25 of training related to subjects appropriate for substitute  
26 teachers as determined by the department.

27 5. The state board may grant a certificate under this  
28 section to any highly qualified individual with expertise in  
29 a technical or business field or with experience in the  
30 Armed Forces of the United States who has completed the  
31 background check required in this section but does not meet  
32 any of the qualifications under subdivision (1) or (2) of  
33 subsection 3 of this section if the superintendent of the  
34 school district in which the individual seeks to substitute  
35 teach sponsors such individual and the school board of the  
36 school district in which the individual seeks to substitute  
37 teach votes to approve such individual to substitute teach.

38 6. (1) Notwithstanding any other provisions to **the**  
39 **contrary**, beginning on June 30, 2022, and ending on June 30,  
40 **[2025] 2030**, any person who is retired and currently

41 receiving a retirement allowance under sections 169.010 to  
42 169.141 or sections 169.600 to 169.715, other than for  
43 disability, may be employed to substitute teach on a part-  
44 time or temporary substitute basis by an employer included  
45 in the retirement system without a discontinuance of the  
46 person's retirement allowance. Such a person shall not  
47 contribute to the retirement system, or to the public school  
48 retirement system established by sections 169.010 to 169.141  
49 or to the public education employee retirement system  
50 established by sections 169.600 to 169.715, because of  
51 earnings during such period of employment.

52 (2) In addition to the conditions set forth in  
53 subdivision 1 of this subsection, any person retired and  
54 currently receiving a retirement allowance under sections  
55 169.010 to 169.141, other than for disability, who is  
56 employed by a third party or is performing work as an  
57 independent contractor may be employed to substitute teach  
58 on a part-time or temporary substitute basis, if such person  
59 is performing work for an employer included in the  
60 retirement system without a discontinuance of the person's  
61 retirement allowance.

62 (3) If a person is employed pursuant to this  
63 subsection on a regular, full-time basis the person shall  
64 not be entitled to receive the person's retirement allowance  
65 for any month during which the person is so employed. The  
66 retirement system may require the employer, the third-party  
67 employer, the independent contractor, and the retiree  
68 subject to this subsection to provide documentation showing  
69 compliance with this subsection. If such documentation is  
70 not provided, the retirement system may deem the retiree to  
71 have exceeded the limitations provided in this subsection.

72           7. A certificate granted under this section shall be  
73 valid for four years. A certificate granted under this  
74 section shall expire at the end of any calendar year in  
75 which the individual fails to substitute teach for at least  
76 five days or forty hours of in-seat instruction.

77           8. (1) An individual to whom the state board grants a  
78 certificate under this section may be a substitute teacher  
79 in a public school in the state if the school district  
80 agrees to employ the individual as a substitute teacher and  
81 such individual has completed a background check as required  
82 in subsection 10 of this section.

83           (2) No individual to whom the state board grants a  
84 certificate under this section and who is under twenty years  
85 of age shall be a substitute teacher in grades nine to  
86 twelve.

87           9. Each school district may develop an orientation for  
88 individuals to whom the state board grants a certificate  
89 under this section for such individuals employed by the  
90 school district and may require such individuals to complete  
91 such orientation. Such orientation shall contain at least  
92 two hours of subjects appropriate for substitute teachers  
93 and shall contain instruction on the school district's best  
94 practices for classroom management.

95           10. Beginning January 1, 2023, any substitute teacher  
96 may, at the time such substitute teacher submits the  
97 fingerprints and information required for the background  
98 check required under section 168.021, designate up to five  
99 school districts to which such substitute teacher has  
100 submitted an application for substitute teaching to receive  
101 the results of the substitute teacher's criminal history  
102 background check and fingerprint collection. The total  
103 amount of any fees for disseminating such results to up to



104 five school districts under this subsection shall not exceed  
105 fifty dollars.

106 11. The state board may exercise the board's authority  
107 under chapter 161 to promulgate all necessary rules and  
108 regulations necessary for the administration of this section.

191.1720. 1. This section shall be known and may be  
2 cited as the "Missouri Save Adolescents from Experimentation  
3 (SAFE) Act".

4 2. For purposes of this section, the following terms  
5 mean:

6 (1) "Biological sex", the biological indication of  
7 male or female in the context of reproductive potential or  
8 capacity, such as sex chromosomes, naturally occurring sex  
9 hormones, gonads, and nonambiguous internal and external  
10 genitalia present at birth, without regard to an  
11 individual's psychological, chosen, or subjective experience  
12 of gender;

13 (2) "Cross-sex hormones", testosterone, estrogen, or  
14 other androgens given to an individual in amounts that are  
15 greater or more potent than would normally occur naturally  
16 in a healthy individual of the same age and sex;

17 (3) "Gender", the psychological, behavioral, social,  
18 and cultural aspects of being male or female;

19 (4) "Gender transition", the process in which an  
20 individual transitions from identifying with and living as a  
21 gender that corresponds to his or her biological sex to  
22 identifying with and living as a gender different from his  
23 or her biological sex, and may involve social, legal, or  
24 physical changes;

25 (5) "Gender transition surgery", a surgical procedure  
26 performed for the purpose of assisting an individual with a  
27 gender transition, including, but not limited to:

28 (a) Surgical procedures that sterilize, including, but  
29 not limited to, castration, vasectomy, hysterectomy,  
30 oophorectomy, orchiectomy, or penectomy;

31 (b) Surgical procedures that artificially construct  
32 tissue with the appearance of genitalia that differs from  
33 the individual's biological sex, including, but not limited  
34 to, metoidioplasty, phalloplasty, or vaginoplasty; or

35 (c) Augmentation mammoplasty or subcutaneous  
36 mastectomy;

37 (6) "Health care provider", an individual who is  
38 licensed, certified, or otherwise authorized by the laws of  
39 this state to administer health care in the ordinary course  
40 of the practice of his or her profession;

41 (7) "Puberty-blocking drugs", gonadotropin-releasing  
42 hormone analogues or other synthetic drugs used to stop  
43 luteinizing hormone secretion and follicle stimulating  
44 hormone secretion, synthetic antiandrogen drugs to block the  
45 androgen receptor, or any other drug used to delay or  
46 suppress pubertal development in children for the purpose of  
47 assisting an individual with a gender transition.

48 3. A health care provider shall not knowingly perform  
49 a gender transition surgery on any individual under eighteen  
50 years of age.

51 4. (1) A health care provider shall not knowingly  
52 prescribe or administer cross-sex hormones or puberty-  
53 blocking drugs for the purpose of a gender transition for  
54 any individual under eighteen years of age.

55 (2) The provisions of this subsection shall not apply  
56 to the prescription or administration of cross-sex hormones  
57 or puberty-blocking drugs for any individual under eighteen  
58 years of age who was prescribed or administered such

59 hormones or drugs prior to August 28, 2023, for the purpose  
60 of assisting the individual with a gender transition.

61 [(3) The provisions of this subsection shall expire on  
62 August 28, 2027.]

63 5. The performance of a gender transition surgery or  
64 the prescription or administration of cross-sex hormones or  
65 puberty-blocking drugs to an individual under eighteen years  
66 of age in violation of this section shall be considered  
67 unprofessional conduct and any health care provider doing so  
68 shall have his or her license to practice revoked by the  
69 appropriate licensing entity or disciplinary review board  
70 with competent jurisdiction in this state.

71 6. (1) The prescription or administration of cross-  
72 sex hormones or puberty-blocking drugs to an individual  
73 under eighteen years of age for the purpose of a gender  
74 transition shall be considered grounds for a cause of action  
75 against the health care provider. The provisions of chapter  
76 538 shall not apply to any action brought under this  
77 subsection.

78 (2) An action brought pursuant to this subsection  
79 shall be brought within fifteen years of the individual  
80 injured attaining the age of twenty-one or of the date the  
81 treatment of the injury at issue in the action by the  
82 defendant has ceased, whichever is later.

83 (3) An individual bringing an action under this  
84 subsection shall be entitled to a rebuttable presumption  
85 that the individual was harmed if the individual is  
86 infertile following the prescription or administration of  
87 cross-sex hormones or puberty-blocking drugs and that the  
88 harm was a direct result of the hormones or drugs prescribed  
89 or administered by the health care provider. Such

90 presumption may be rebutted only by clear and convincing  
91 evidence.

92 (4) In any action brought pursuant to this subsection,  
93 a plaintiff may recover economic and noneconomic damages and  
94 punitive damages, without limitation to the amount and no  
95 less than five hundred thousand dollars in the aggregate.  
96 The judgment against a defendant in an action brought  
97 pursuant to this subsection shall be in an amount of three  
98 times the amount of any economic and noneconomic damages or  
99 punitive damages assessed. Any award of damages in an  
100 action brought pursuant to this subsection to a prevailing  
101 plaintiff shall include attorney's fees and court costs.

102 (5) An action brought pursuant to this subsection may  
103 be brought in any circuit court of this state.

104 (6) No health care provider shall require a waiver of  
105 the right to bring an action pursuant to this subsection as  
106 a condition of services. The right to bring an action by or  
107 through an individual under the age of eighteen shall not be  
108 waived by a parent or legal guardian.

109 (7) A plaintiff to an action brought under this  
110 subsection may enter into a voluntary agreement of  
111 settlement or compromise of the action, but no agreement  
112 shall be valid until approved by the court. No agreement  
113 allowed by the court shall include a provision regarding the  
114 nondisclosure or confidentiality of the terms of such  
115 agreement unless such provision was specifically requested  
116 and agreed to by the plaintiff.

117 (8) If requested by the plaintiff, any pleadings,  
118 attachments, or exhibits filed with the court in any action  
119 brought pursuant to this subsection, as well as any  
120 judgments issued by the court in such actions, shall not  
121 include the personal identifying information of the

122 plaintiff. Such information shall be provided in a  
123 confidential information filing sheet contemporaneously  
124 filed with the court or entered by the court, which shall  
125 not be subject to public inspection or availability.

126 7. The provisions of this section shall not apply to  
127 any speech protected by the First Amendment of the United  
128 States Constitution.

129 8. The provisions of this section shall not apply to  
130 the following:

131 (1) Services to individuals born with a medically-  
132 verifiable disorder of sex development, including, but not  
133 limited to, an individual with external biological sex  
134 characteristics that are irresolvably ambiguous, such as  
135 those born with 46,XX chromosomes with virilization, 46,XY  
136 chromosomes with undervirilization, or having both ovarian  
137 and testicular tissue;

138 (2) Services provided when a physician has otherwise  
139 diagnosed an individual with a disorder of sex development  
140 and determined through genetic or biochemical testing that  
141 the individual does not have normal sex chromosome  
142 structure, sex steroid hormone production, or sex steroid  
143 hormone action;

144 (3) The treatment of any infection, injury, disease,  
145 or disorder that has been caused by or exacerbated by the  
146 performance of gender transition surgery or the prescription  
147 or administration of cross-sex hormones or puberty-blocking  
148 drugs regardless of whether the surgery was performed or the  
149 hormones or drugs were prescribed or administered in  
150 accordance with state and federal law; or

151 (4) Any procedure undertaken because the individual  
152 suffers from a physical disorder, physical injury, or  
153 physical illness that would, as certified by a physician,

154 place the individual in imminent danger of death or  
155 impairment of a major bodily function unless surgery is  
156 performed.

208.437. 1. A Medicaid managed care organization  
2 reimbursement allowance period as provided in sections  
3 208.431 to 208.437 shall be from the first day of July to  
4 the thirtieth day of June. The department shall notify each  
5 Medicaid managed care organization with a balance due on the  
6 thirtieth day of June of each year the amount of such  
7 balance due. If any managed care organization fails to pay  
8 its managed care organization reimbursement allowance within  
9 thirty days of such notice, the reimbursement allowance  
10 shall be delinquent. The reimbursement allowance may remain  
11 unpaid during an appeal.

12 2. Except as otherwise provided in this section, if  
13 any reimbursement allowance imposed under the provisions of  
14 sections 208.431 to 208.437 is unpaid and delinquent, the  
15 department of social services may compel the payment of such  
16 reimbursement allowance in the circuit court having  
17 jurisdiction in the county where the main offices of the  
18 Medicaid managed care organization are located. In  
19 addition, the director of the department of social services  
20 or the director's designee may cancel or refuse to issue,  
21 extend or reinstate a Medicaid contract agreement to any  
22 Medicaid managed care organization which fails to pay such  
23 delinquent reimbursement allowance required by sections  
24 208.431 to 208.437 unless under appeal.

25 3. Except as otherwise provided in this section,  
26 failure to pay a delinquent reimbursement allowance imposed  
27 under sections 208.431 to 208.437 shall be grounds for  
28 denial, suspension or revocation of a license granted by the  
29 department of commerce and insurance. The director of the

30 department of commerce and insurance may deny, suspend or  
31 revoke the license of a Medicaid managed care organization  
32 with a contract under 42 U.S.C. Section 1396b(m) which fails  
33 to pay a managed care organization's delinquent  
34 reimbursement allowance unless under appeal.

35 4. Nothing in sections 208.431 to 208.437 shall be  
36 deemed to effect or in any way limit the tax-exempt or  
37 nonprofit status of any Medicaid managed care organization  
38 with a contract under 42 U.S.C. Section 1396b(m) granted by  
39 state law.

40 [5. Sections 208.431 to 208.437 shall expire on  
41 September 30, 2029.]

292.606. 1. [Fees shall be collected for a period of  
2 six years from August 28, 2018.]

3 [2.] (1) Any employer required to report under  
4 subsection 1 of section 292.605, except local governments  
5 and family-owned farm operations, shall submit an annual fee  
6 to the commission of one hundred dollars along with the Tier  
7 II form. Owners or operators of petroleum retail facilities  
8 shall pay a fee of no more than fifty dollars for each such  
9 facility. Any person, firm or corporation selling,  
10 delivering or transporting petroleum or petroleum products  
11 and whose primary business deals with petroleum products or  
12 who is covered by the provisions of chapter 323, if such  
13 person, firm or corporation is paying fees under the  
14 provisions of the federal hazardous materials transportation  
15 registration and fee assessment program, shall deduct such  
16 federal fees from those fees owed to the state under the  
17 provisions of this subsection. If the federal fees exceed  
18 or are equal to what would otherwise be owed under this  
19 subsection, such employer shall not be liable for state fees  
20 under this subsection. In relation to petroleum products

21 "primary business" shall mean that the person, firm or  
22 corporation shall earn more than fifty percent of hazardous  
23 chemical revenues from the sale, delivery or transport of  
24 petroleum products. For the purpose of calculating fees,  
25 all grades of gasoline are considered to be one product, all  
26 grades of heating oils, diesel fuels, kerosenes, naphthas,  
27 aviation turbine fuel, and all other heavy distillate  
28 products except for grades of gasoline are considered to be  
29 one product, and all varieties of motor lubricating oil are  
30 considered to be one product. For the purposes of this  
31 section "facility" shall mean all buildings, equipment,  
32 structures and other stationary items that are located on a  
33 single site or on contiguous or adjacent sites and which are  
34 owned or operated by the same person. If more than three  
35 hazardous substances or mixtures are reported on the Tier II  
36 form, the employer shall submit an additional twenty-dollar  
37 fee for each hazardous substance or mixture. Fees collected  
38 under this subdivision shall be for each hazardous chemical  
39 on hand at any one time in excess of ten thousand pounds or  
40 for extremely hazardous substances on hand at any one time  
41 in excess of five hundred pounds or the threshold planning  
42 quantity, whichever is less, or for explosives or blasting  
43 agents on hand at any one time in excess of one hundred  
44 pounds. However, no employer shall pay more than ten  
45 thousand dollars per year in fees. Moneys acquired through  
46 litigation and any administrative fees paid pursuant to  
47 subsection [3] 2 of this section shall not be applied toward  
48 this cap.

49 (2) Employers engaged in transporting hazardous  
50 materials by pipeline except local gas distribution  
51 companies regulated by the Missouri public service



52 commission shall pay to the commission a fee of two hundred  
53 fifty dollars for each county in which they operate.

54 (3) Payment of fees is due each year by March first.  
55 A late fee of ten percent of the total owed, plus one  
56 percent per month of the total, may be assessed by the  
57 commission.

58 (4) If, on March first of each year, fees collected  
59 under this section and natural resources damages made  
60 available pursuant to section 640.235 exceed one million  
61 dollars, any excess over one million dollars shall be  
62 proportionately credited to fees payable in the succeeding  
63 year by each employer who was required to pay a fee and who  
64 did pay a fee in the year in which the excess occurred. The  
65 limit of one million dollars contained herein shall be  
66 reviewed by the commission concurrent with the review of  
67 fees as required in subsection 1 of this section.

68 [3.] 2. Beginning January 1, 2013, any employer filing  
69 its Tier II form pursuant to subsection 1 of section 292.605  
70 may request that the commission distribute that employer's  
71 Tier II report to the local emergency planning committees  
72 and fire departments listed in its Tier II report. Any  
73 employer opting to have the commission distribute its Tier  
74 II report shall pay an additional fee of ten dollars for  
75 each facility listed in the report at the time of filing to  
76 recoup the commission's distribution costs. Fees shall be  
77 deposited in the chemical emergency preparedness fund  
78 established under section 292.607. An employer who pays the  
79 additional fee and whose Tier II report includes all local  
80 emergency planning committees and fire departments required  
81 to be notified under subsection 1 of section 292.605 shall  
82 satisfy the reporting requirements of subsection 1 of  
83 section 292.605. The commission shall develop a mechanism

84 for an employer to exercise its option to have the  
85 commission distribute its Tier II report.

86 [4.] 3. Local emergency planning committees receiving  
87 funds under section 292.604 shall coordinate with the  
88 commission and the department in chemical emergency  
89 planning, training, preparedness, and response activities.  
90 Local emergency planning committees receiving funds under  
91 this section, section 260.394, sections 292.602, 292.604,  
92 292.605, 292.615 and section 640.235 shall provide to the  
93 commission an annual report of expenditures and activities.

94 [5.] 4. Fees collected by the department and all funds  
95 provided to local emergency planning committees shall be  
96 used for chemical emergency preparedness purposes as  
97 outlined in sections 292.600 to 292.625 and the federal act,  
98 including contingency planning for chemical releases;  
99 exercising, evaluating, and distributing plans, providing  
100 training related to chemical emergency preparedness and  
101 prevention of chemical accidents; identifying facilities  
102 required to report; processing the information submitted by  
103 facilities and making it available to the public; receiving  
104 and handling emergency notifications of chemical releases;  
105 operating a local emergency planning committee; and  
106 providing public notice of chemical preparedness  
107 activities. Local emergency planning committees receiving  
108 funds under this section may combine such funds with other  
109 local emergency planning committees to further the purposes  
110 of sections 292.600 to 292.625, or the federal act.

111 [6.] 5. The commission shall establish criteria and  
112 guidance on how funds received by local emergency planning  
113 committees may be used.

338.550. [1.] The pharmacy tax required by sections  
2 338.500 to 338.550 shall expire ninety days after any one or  
3 more of the following conditions are met:

4 (1) The aggregate dispensing fee as appropriated by  
5 the general assembly paid to pharmacists per prescription is  
6 less than the fiscal year 2003 dispensing fees reimbursement  
7 amount; or

8 (2) The formula used to calculate the reimbursement as  
9 appropriated by the general assembly for products dispensed  
10 by pharmacies is changed resulting in lower reimbursement to  
11 the pharmacist in the aggregate than provided in fiscal year  
12 2003[; or

13 (3) September 30, 2029].

14 The director of the department of social services shall  
15 notify the revisor of statutes of the expiration date as  
16 provided in this subsection. The provisions of sections  
17 338.500 to 338.550 shall not apply to pharmacies domiciled  
18 or headquartered outside this state which are engaged in  
19 prescription drug sales that are delivered directly to  
20 patients within this state via common carrier, mail or a  
21 carrier service.

22 [2. Sections 338.500 to 338.550 shall expire on  
23 September 30, 2029.]

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

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

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

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

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

11           (4) "Specialty crop", fruits and vegetables, tree  
12 nuts, dried fruits, and horticulture and nursery crops  
13 including, but not limited to, floriculture. Specialty crop  
14 shall not include medical marijuana or industrial hemp.

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

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

27           5. The maximum amount of the specialty agricultural  
28 crops loan for specialty crop producers shall be thirty-five  
29 thousand dollars.

30           6. Eligible borrowers under the program:

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

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

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

40           7. Upon approval of the specialty agricultural crops  
41 loan by a lender under subsection 4 of this section, the  
42 loan shall be submitted for approval by the authority. The  
43 authority shall promulgate rules establishing eligibility  
44 under this section, taking into consideration:

- 45           (1) The eligible borrower's ability to repay the  
46 specialty agricultural crops loan;
- 47           (2) The general economic conditions of the area in  
48 which the farm is located;
- 49           (3) The prospect of a financial return for the family  
50 farmer for the type of farming resource for which the  
51 specialty agricultural crops loan is sought; and
- 52           (4) Such other factors as the authority may establish.

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

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

65           10. Any rule or portion of a rule, as that term is  
66 defined in section 536.010, that is created under the  
67 authority delegated in this section shall become effective  
68 only if it complies with and is subject to all of the  
69 provisions of chapter 536 and, if applicable, section  
70 536.028. This section and chapter 536 are nonseverable and  
71 if any of the powers vested with the general assembly

72 pursuant to chapter 536 to review, to delay the effective  
73 date, or to disapprove and annul a rule are subsequently  
74 held unconstitutional, then the grant of rulemaking  
75 authority and any rule proposed or adopted after January 2,  
76 2023, shall be invalid and void.

77 [11. Under section 23.253 of the Missouri sunset act:

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

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

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

348.493. 1. As used in this section, "state tax  
2 liability" means any state tax liability incurred by a  
3 taxpayer under the provisions of chapter 143, 147, or 148,  
4 exclusive of the provisions relating to the withholding of  
5 tax as provided for in sections 143.191 to 143.265 and  
6 related provisions.

7 2. Any eligible lender under the specialty  
8 agricultural crops loan program under section 348.491 shall  
9 be entitled to receive a tax credit equal to one hundred  
10 percent of the amount of interest waived by the lender under  
11 section 348.491 on a qualifying loan for the first year of  
12 the loan only. The tax credit shall be evidenced by a  
13 certificate of tax credit issued by the Missouri  
14 agricultural and small business development authority and  
15 may be used to satisfy the state tax liability of the owner  
16 of such certificate that becomes due in the tax year in

17 which the interest on a qualified loan is waived by the  
18 lender under section 348.491. No lender shall receive a tax  
19 credit under this section unless such lender presents a  
20 certificate of tax credit to the department of revenue for  
21 payment of such state tax liability. The amount of the tax  
22 credits that may be issued to all eligible lenders claiming  
23 tax credits authorized in this section in a fiscal year  
24 shall not exceed three hundred thousand dollars.

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

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

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

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

49           (2) Any amount of tax credit that exceeds the tax due,  
50 including any estimated quarterly taxes paid by the lender  
51 under subdivision (1) of this subsection that result in an  
52 overpayment of taxes for a tax year, shall not be refunded  
53 but may be carried over to any subsequent tax year, not to  
54 exceed a total of three years for which a tax credit may be  
55 taken for a qualified specialty agricultural crops loan;

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

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

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

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

79           (2) If such program is reauthorized, the program  
80 authorized under this section shall automatically sunset



81 twelve years after the effective date of the reauthorization  
82 of this section; and

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

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

3 (1) "Electronic monitoring with victim notification",  
4 an electronic monitoring system that has the capability to  
5 track and monitor the movement of a person and immediately  
6 transmit the monitored person's location to the protected  
7 person and the local law enforcement agency with  
8 jurisdiction over the protected premises through an  
9 appropriate means, including the telephone, an electronic  
10 beeper, or paging device whenever the monitored person  
11 enters the protected premises as specified in the order by  
12 the court;

13 (2) "Informed consent", the protected person is given  
14 the following information before consenting to participate  
15 in electronic monitoring with victim notification:

16 (a) The protected person's right to refuse to  
17 participate in such monitoring and the process for  
18 requesting the court to terminate his or her participation  
19 after it has been ordered;

20 (b) The manner in which the electronic monitoring  
21 technology functions and the risks and limitations of that  
22 technology;

23 (c) The boundaries imposed on the person being  
24 monitored during the electronic monitoring;

25 (d) The sanctions that the court may impose for  
26 violations of the order issued by the court;

27           (e) The procedure that the protected person is to  
28 follow if the monitored person violates an order or if the  
29 electronic monitoring equipment fails;

30           (f) Identification of support services available to  
31 assist the protected person in developing a safety plan to  
32 use if the monitored person violates an order or if the  
33 electronic monitoring equipment fails;

34           (g) Identification of community services available to  
35 assist the protected person in obtaining shelter,  
36 counseling, education, child care, legal representation, and  
37 other help in addressing the consequences and effects of  
38 domestic violence; and

39           (h) The nonconfidential nature of the protected  
40 person's communications with the court concerning electronic  
41 monitoring and the restrictions to be imposed upon the  
42 monitored person's movements.

43           2. When a person is found guilty of violating the  
44 terms and conditions of an ex parte or full order of  
45 protection under section 455.085 or 455.538, the court may,  
46 in addition to or in lieu of any other disposition:

47           (1) Sentence the person to electronic monitoring with  
48 victim notification; or

49           (2) Place the person on probation and, as a condition  
50 of such probation, order electronic monitoring with victim  
51 notification.

52           3. When a person charged with violating the terms and  
53 conditions of an ex parte or full order of protection under  
54 section 455.085 or 455.538 is released from custody before  
55 trial pursuant to section 544.455, the court may, as a  
56 condition of release, order electronic monitoring of the  
57 person with victim notification.

58           4. Electronic monitoring with victim notification  
59 shall be ordered only with the protected person's informed  
60 consent. In determining whether to place a person on  
61 electronic monitoring with victim notification, the court  
62 may hold a hearing to consider the likelihood that the  
63 person's participation in electronic monitoring will deter  
64 the person from injuring the protected person. The court  
65 shall consider the following factors:

- 66           (1) The gravity and seriousness of harm that the  
67 person inflicted on the protected person in the commission  
68 of any act of domestic violence;
- 69           (2) The person's previous history of domestic violence;
- 70           (3) The person's history of other criminal acts, if  
71 any;
- 72           (4) Whether the person has access to a weapon;
- 73           (5) Whether the person has threatened suicide or  
74 homicide;
- 75           (6) Whether the person has a history of mental illness  
76 or has been civilly committed; and
- 77           (7) Whether the person has a history of alcohol or  
78 substance abuse.

79           5. Unless the person is determined to be indigent by  
80 the court, a person ordered to be placed on electronic  
81 monitoring with victim notification shall be ordered to pay  
82 the related costs and expenses. If the court determines the  
83 person is indigent, the person may be placed on electronic  
84 monitoring with victim notification, and the clerk of the  
85 court in which the case was determined shall notify the  
86 department of corrections that the person was determined to  
87 be indigent and shall include in a bill to the department  
88 the costs associated with the monitoring. The department  
89 shall establish by rule a procedure to determine the portion

90 of costs each indigent person is able to pay based on a  
91 person's income, number of dependents, and other factors as  
92 determined by the department and shall seek reimbursement of  
93 such costs.

94 6. An alert from an electronic monitoring device shall  
95 be probable cause to arrest the monitored person for a  
96 violation of an ex parte or full order of protection.

97 7. The department of corrections, department of public  
98 safety, Missouri state highway patrol, the circuit courts,  
99 and county and municipal law enforcement agencies shall  
100 share information obtained via electronic monitoring  
101 conducted pursuant to this section.

102 8. No supplier of a product, system, or service used  
103 for electronic monitoring with victim notification shall be  
104 liable, directly or indirectly, for damages arising from any  
105 injury or death associated with the use of the product,  
106 system, or service unless, and only to the extent that, such  
107 action is based on a claim that the injury or death was  
108 proximately caused by a manufacturing defect in the product  
109 or system.

110 9. Nothing in this section shall be construed as  
111 limiting a court's ability to place a person on electronic  
112 monitoring without victim notification under section 544.455  
113 or 557.011.

114 10. A person shall be found guilty of the offense of  
115 tampering with electronic monitoring equipment under section  
116 575.205 if he or she commits the actions prohibited under  
117 such section with any equipment that a court orders the  
118 person to wear under this section.

119 11. The department of corrections shall promulgate  
120 rules and regulations for the implementation of subsection 5  
121 of this section. Any rule or portion of a rule, as that

122 term is defined in section 536.010, that is created under  
123 the authority delegated in this section shall become  
124 effective only if it complies with and is subject to all of  
125 the provisions of chapter 536 and, if applicable, section  
126 536.028. This section and chapter 536 are nonseverable and  
127 if any of the powers vested with the general assembly  
128 pursuant to chapter 536 to review, to delay the effective  
129 date, or to disapprove and annul a rule are subsequently  
130 held unconstitutional, then the grant of rulemaking  
131 authority and any rule proposed or adopted after August 28,  
132 2018, shall be invalid and void.

133 [12. The provisions of this section shall expire on  
134 August 28, 2024.]

477.650. 1. There is hereby created in the state  
2 treasury the "Basic Civil Legal Services Fund", to be  
3 administered by, or under the direction of, the Missouri  
4 supreme court. All moneys collected under section 488.031  
5 shall be credited to the fund. In addition to the court  
6 filing surcharges, funds from other public or private  
7 sources also may be deposited into the fund and all earnings  
8 of the fund shall be credited to the fund. The purpose of  
9 this section is to increase the funding available for basic  
10 civil legal services to eligible low-income persons as such  
11 persons are defined by the Federal Legal Services  
12 Corporation's Income Eligibility Guidelines.

13 2. Funds in the basic civil legal services fund shall  
14 be allocated annually and expended to provide legal  
15 representation to eligible low-income persons in the state  
16 in civil matters. Moneys, funds, or payments paid to the  
17 credit of the basic civil legal services fund shall, at  
18 least as often as annually, be distributed to the legal  
19 services organizations in this state which qualify for

20 Federal Legal Services Corporation funding. The funds so  
21 distributed shall be used by legal services organizations in  
22 this state solely to provide legal services to eligible low-  
23 income persons as such persons are defined by the Federal  
24 Legal Services Corporation's Income Eligibility Guidelines.  
25 Fund money shall be subject to all restrictions imposed on  
26 such legal services organizations by law. Funds shall be  
27 allocated to the programs according to the funding formula  
28 employed by the Federal Legal Services Corporation for the  
29 distribution of funds to this state. Notwithstanding the  
30 provisions of section 33.080, any balance remaining in the  
31 basic civil legal services fund at the end of any year shall  
32 not be transferred to the state's general revenue fund.  
33 Moneys in the basic civil legal services fund shall not be  
34 used to pay any portion of a refund mandated by Article X,  
35 Section [15] 18 of the Missouri Constitution. State legal  
36 services programs shall represent individuals to secure  
37 lawful state benefits, but shall not sue the state, its  
38 agencies, or its officials, with any state funds.

39 3. Contracts for services with state legal services  
40 programs shall provide eligible low-income Missouri citizens  
41 with equal access to the civil justice system, with a high  
42 priority on families and children, domestic violence, the  
43 elderly, and qualification for benefits under the Social  
44 Security Act. State legal services programs shall abide by  
45 all restrictions, requirements, and regulations of the Legal  
46 Services Corporation regarding their cases.

47 4. The Missouri supreme court, or a person or  
48 organization designated by the court, is the administrator  
49 and shall administer the fund in such manner as determined  
50 by the Missouri supreme court, including in accordance with  
51 any rules and policies adopted by the Missouri supreme court

52 for such purpose. Moneys from the fund shall be used to pay  
53 for the collection of the fee and the implementation and  
54 administration of the fund.

55 5. Each recipient of funds from the basic civil legal  
56 services fund shall maintain appropriate records accounting  
57 for the receipt and expenditure of all funds distributed and  
58 received pursuant to this section. These records must be  
59 maintained for a period of five years from the close of the  
60 fiscal year in which such funds are distributed or received  
61 or until audited, whichever is sooner. All funds  
62 distributed or received pursuant to this section are subject  
63 to audit by the Missouri supreme court or the state auditor.

64 6. The Missouri supreme court, or a person or  
65 organization designated by the court, shall, by January  
66 thirty-first of each year, report to the general assembly on  
67 the moneys collected and disbursed pursuant to this section  
68 and section 488.031 by judicial circuit.

69 [7. The provisions of this section shall expire on  
70 December 31, 2025.]

620.2010. 1. In exchange for the consideration  
2 provided by the new tax revenues and other economic stimuli  
3 that will be generated by the new jobs created, a qualified  
4 company may, for a period of five years from the date the  
5 new jobs are created, or for a period of six years from the  
6 date the new jobs are created if the qualified company is an  
7 existing Missouri business, retain an amount equal to the  
8 withholding tax as calculated under subdivision (38) of  
9 section 620.2005 from the new jobs that would otherwise be  
10 withheld and remitted by the qualified company under the  
11 provisions of sections 143.191 to 143.265 if:

12           (1) The qualified company creates ten or more new  
13 jobs, and the average wage of the new payroll equals or  
14 exceeds ninety percent of the county average wage;

15           (2) The qualified company creates two or more new jobs  
16 at a project facility located in a rural area, the average  
17 wage of the new payroll equals or exceeds ninety percent of  
18 the county average wage, and the qualified company commits  
19 to making at least one hundred thousand dollars of new  
20 capital investment at the project facility within two years;  
21 or

22           (3) The qualified company creates two or more new jobs  
23 at a project facility located within a zone designated under  
24 sections 135.950 to 135.963, the average wage of the new  
25 payroll equals or exceeds eighty percent of the county  
26 average wage, and the qualified company commits to making at  
27 least one hundred thousand dollars in new capital investment  
28 at the project facility within two years of approval.

29           2. In addition to any benefits available under  
30 subsection 1 of this section, the department may award a  
31 qualified company that satisfies subdivision (1) of  
32 subsection 1 of this section additional tax credits, issued  
33 each year for a period of five years from the date the new  
34 jobs are created, or for a period of six years from the date  
35 the new jobs are created if the qualified company is an  
36 existing Missouri business, in an amount equal to or less  
37 than six percent of new payroll; provided that in no event  
38 may the total amount of benefits awarded to a qualified  
39 company under this section exceed nine percent of new  
40 payroll in any calendar year. The amount of tax credits  
41 awarded to a qualified company under this subsection shall  
42 not exceed the projected net fiscal benefit to the state, as  
43 determined by the department, and shall not exceed the least



44 amount necessary to obtain the qualified company's  
45 commitment to initiate the project. In determining the  
46 amount of tax credits to award to a qualified company under  
47 this subsection or a qualified manufacturing company under  
48 subsection 3 of this section, the department shall consider  
49 the following factors:

50 (1) The significance of the qualified company's need  
51 for program benefits;

52 (2) The amount of projected net fiscal benefit to the  
53 state of the project and the period in which the state would  
54 realize such net fiscal benefit;

55 (3) The overall size and quality of the proposed  
56 project, including the number of new jobs, new capital  
57 investment, manufacturing capital investment, proposed  
58 wages, growth potential of the qualified company, the  
59 potential multiplier effect of the project, and similar  
60 factors;

61 (4) The financial stability and creditworthiness of  
62 the qualified company;

63 (5) The level of economic distress in the area;

64 (6) An evaluation of the competitiveness of  
65 alternative locations for the project facility, as  
66 applicable; and

67 (7) The percent of local incentives committed.

68 3. (1) The department may award tax credits to a  
69 qualified manufacturing company that makes a manufacturing  
70 capital investment of at least five hundred million dollars  
71 not more than three years following the department's  
72 approval of a notice of intent and the execution of an  
73 agreement that meets the requirements of subsection 4 of  
74 this section. Such tax credits shall be issued no earlier  
75 than January 1, 2023, and may be issued each year for a

76 period of five years. A qualified manufacturing company may  
77 qualify for an additional five-year period under this  
78 subsection if it makes an additional manufacturing capital  
79 investment of at least two hundred fifty million dollars  
80 within five years of the department's approval of the  
81 original notice of intent.

82 (2) The maximum amount of tax credits that any one  
83 qualified manufacturing company may receive under this  
84 subsection shall not exceed five million dollars per  
85 calendar year. The aggregate amount of tax credits awarded  
86 to all qualified manufacturing companies under this  
87 subsection shall not exceed ten million dollars per calendar  
88 year.

89 (3) If, at the project facility at any time during the  
90 project period, the qualified manufacturing company  
91 discontinues the manufacturing of the new product, or  
92 discontinues the modification or expansion of an existing  
93 product, and does not replace it with a subsequent or  
94 additional new product or with a modification or expansion  
95 of an existing product, the company shall immediately cease  
96 receiving any benefit awarded under this subsection for the  
97 remainder of the project period and shall forfeit all rights  
98 to retain or receive any benefit awarded under this  
99 subsection for the remainder of such period.

100 (4) Notwithstanding any other provision of law to the  
101 contrary, any qualified manufacturing company that is  
102 awarded benefits under this section shall not simultaneously  
103 receive tax credits or exemptions under sections 100.700 to  
104 100.850 for the jobs created or retained or capital  
105 improvement that qualified for benefits under this section.  
106 The provisions of subsection 5 of section 285.530 shall not

107 apply to a qualified manufacturing company that is awarded  
108 benefits under this section.

109 4. Upon approval of a notice of intent to receive tax  
110 credits under subsection 2, 3, 6, or 7 of this section, the  
111 department and the qualified company shall enter into a  
112 written agreement covering the applicable project period.  
113 The agreement shall specify, at a minimum:

114 (1) The committed number of new jobs, new payroll, and  
115 new capital investment, or the manufacturing capital  
116 investment and committed percentage of retained jobs for  
117 each year during the project period;

118 (2) The date or time period during which the tax  
119 credits shall be issued, which may be immediately or over a  
120 period not to exceed two years from the date of approval of  
121 the notice of intent;

122 (3) Clawback provisions, as may be required by the  
123 department;

124 (4) Financial guarantee provisions as may be required  
125 by the department, provided that financial guarantee  
126 provisions shall be required by the department for tax  
127 credits awarded under subsection 7 of this section; and

128 (5) Any other provisions the department may require.

129 5. In lieu of the benefits available under subsections  
130 1 and 2 of this section, and in exchange for the  
131 consideration provided by the new tax revenues and other  
132 economic stimuli that will be generated by the new jobs  
133 created by the program, a qualified company may, for a  
134 period of five years from the date the new jobs are created,  
135 or for a period of six years from the date the new jobs are  
136 created if the qualified company is an existing Missouri  
137 business, retain an amount equal to the withholding tax as  
138 calculated under subdivision (38) of section 620.2005 from

139 the new jobs that would otherwise be withheld and remitted  
140 by the qualified company under the provisions of sections  
141 143.191 to 143.265 equal to:

142 (1) Six percent of new payroll for a period of five  
143 years from the date the required number of new jobs were  
144 created if the qualified company creates one hundred or more  
145 new jobs and the average wage of the new payroll equals or  
146 exceeds one hundred twenty percent of the county average  
147 wage of the county in which the project facility is located;  
148 or

149 (2) Seven percent of new payroll for a period of five  
150 years from the date the required number of jobs were created  
151 if the qualified company creates one hundred or more new  
152 jobs and the average wage of the new payroll equals or  
153 exceeds one hundred forty percent of the county average wage  
154 of the county in which the project facility is located.

155 The department shall issue a refundable tax credit for any  
156 difference between the amount of benefit allowed under this  
157 subsection and the amount of withholding tax retained by the  
158 company, in the event the withholding tax is not sufficient  
159 to provide the entire amount of benefit due to the qualified  
160 company under this subsection.

161 6. In addition to the benefits available under  
162 subsection 5 of this section, the department may award a  
163 qualified company that satisfies the provisions of  
164 subsection 5 of this section additional tax credits, issued  
165 each year for a period of five years from the date the new  
166 jobs are created, or for a period of six years from the date  
167 the new jobs are created if the qualified company is an  
168 existing Missouri business, in an amount equal to or less  
169 than three percent of new payroll; provided that in no event

170 may the total amount of benefits awarded to a qualified  
171 company under this section exceed nine percent of new  
172 payroll in any calendar year. The amount of tax credits  
173 awarded to a qualified company under this subsection shall  
174 not exceed the projected net fiscal benefit to the state, as  
175 determined by the department, and shall not exceed the least  
176 amount necessary to obtain the qualified company's  
177 commitment to initiate the project. In determining the  
178 amount of tax credits to award to a qualified company under  
179 this subsection, the department shall consider the factors  
180 provided under subsection 2 of this section.

181         7. In lieu of the benefits available under subsections  
182 1, 2, 5, and 6 of this section, and in exchange for the  
183 consideration provided by the new tax revenues and other  
184 economic stimuli that will be generated by the new jobs and  
185 new capital investment created by the program, the  
186 department may award a qualified company that satisfies the  
187 provisions of subdivision (1) of subsection 1 of this  
188 section tax credits, issued within one year following the  
189 qualified company's acceptance of the department's proposal  
190 for benefits, in an amount equal to or less than nine  
191 percent of new payroll. The amount of tax credits awarded  
192 to a qualified company under this subsection shall not  
193 exceed the projected net fiscal benefit to the state, as  
194 determined by the department, and shall not exceed the least  
195 amount necessary to obtain the qualified company's  
196 commitment to initiate the project. In determining the  
197 amount of tax credits to award to a qualified company under  
198 this subsection, the department shall consider the factors  
199 provided under subsection 2 of this section and the  
200 qualified company's commitment to new capital investment and  
201 new job creation within the state for a period of not less

202 than ten years. For the purposes of this subsection, each  
203 qualified company shall have an average wage of the new  
204 payroll that equals or exceeds one hundred percent of the  
205 county average wage. [Notwithstanding the provisions of  
206 section 620.2020 to the contrary, this subsection shall  
207 expire on June 30, 2025.]

208 8. No benefits shall be available under this section  
209 for any qualified company that has performed significant,  
210 project-specific site work at the project facility,  
211 purchased machinery or equipment related to the project, or  
212 has publicly announced its intention to make new capital  
213 investment or manufacturing capital investment at the  
214 project facility prior to receipt of a proposal for benefits  
215 under this section or approval of its notice of intent,  
216 whichever occurs first.

217 9. In lieu of any other benefits under this chapter,  
218 the department of economic development may award a tax  
219 credit to an industrial development authority for a  
220 qualified military project in an amount equal to the  
221 estimated withholding taxes associated with the part-time  
222 and full-time civilian and military new jobs located at the  
223 facility and directly impacted by the project. The amount  
224 of the tax credit shall be calculated by multiplying:

225 (1) The average percentage of tax withheld, as  
226 provided by the department of revenue to the department of  
227 economic development;

228 (2) The average salaries of the jobs directly created  
229 by the qualified military project; and

230 (3) The number of jobs directly created by the  
231 qualified military project.

232 If the amount of the tax credit represents the least amount  
233 necessary to accomplish the qualified military project, the  
234 tax credits may be issued, but no tax credits shall be  
235 issued for a term longer than fifteen years. No qualified  
236 military project shall be eligible for tax credits under  
237 this subsection unless the department of economic  
238 development determines the qualified military project shall  
239 achieve a net positive fiscal impact to the state.

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

3 (1) "Engaging in the business of providing health  
4 benefit services", accepting payment for health benefit  
5 services;

6 (2) "Intermediate care facility for the intellectually  
7 disabled", a private or department of mental health facility  
8 which admits persons who are intellectually disabled or  
9 developmentally disabled for residential habilitation and  
10 other services pursuant to chapter 630. Such term shall  
11 include habilitation centers and private or public  
12 intermediate care facilities for the intellectually disabled  
13 that have been certified to meet the conditions of  
14 participation under 42 CFR, Section 483, Subpart I;

15 (3) "Net operating revenues from providing services of  
16 intermediate care facilities for the intellectually  
17 disabled" shall include, without limitation, all moneys  
18 received on account of such services pursuant to rates of  
19 reimbursement established and paid by the department of  
20 social services, but shall not include charitable  
21 contributions, grants, donations, bequests and income from  
22 nonservice related fund-raising activities and government  
23 deficit financing, contractual allowance, discounts or bad  
24 debt;

25           (4) "Services of intermediate care facilities for the  
26 intellectually disabled" has the same meaning as the term  
27 services of intermediate care facilities for the mentally  
28 retarded, as used in Title 42 United States Code, Section  
29 1396b(w)(7)(A)(iv), as amended, and as such qualifies as a  
30 class of health care services recognized in federal Public  
31 Law 102-234, the Medicaid Voluntary Contribution and  
32 Provider-Specific Tax Amendments of 1991.

33           2. Beginning July 1, 2008, each provider of services  
34 of intermediate care facilities for the intellectually  
35 disabled shall, in addition to all other fees and taxes now  
36 required or paid, pay assessments on their net operating  
37 revenues for the privilege of engaging in the business of  
38 providing services of the intermediate care facilities for  
39 the intellectually disabled or developmentally disabled in  
40 this state.

41           3. Each facility's assessment shall be based on a  
42 formula set forth in rules and regulations promulgated by  
43 the department of mental health.

44           4. For purposes of determining rates of payment under  
45 the medical assistance program for providers of services of  
46 intermediate care facilities for the intellectually  
47 disabled, the assessment imposed pursuant to this section on  
48 net operating revenues shall be a reimbursable cost to be  
49 reflected as timely as practicable in rates of payment  
50 applicable within the assessment period, contingent, for  
51 payments by governmental agencies, on all federal approvals  
52 necessary by federal law and regulation for federal  
53 financial participation in payments made for beneficiaries  
54 eligible for medical assistance under Title XIX of the  
55 federal Social Security Act, 42 U.S.C. Section 1396, et  
56 seq., as amended.



57           5. Assessments shall be submitted by or on behalf of  
58 each provider of services of intermediate care facilities  
59 for the intellectually disabled on a monthly basis to the  
60 director of the department of mental health or his or her  
61 designee and shall be made payable to the director of the  
62 department of revenue.

63           6. In the alternative, a provider may direct that the  
64 director of the department of social services offset, from  
65 the amount of any payment to be made by the state to the  
66 provider, the amount of the assessment payment owed for any  
67 month.

68           7. Assessment payments shall be deposited in the state  
69 treasury to the credit of the "Intermediate Care Facility  
70 Intellectually Disabled Reimbursement Allowance Fund", which  
71 is hereby created in the state treasury. All investment  
72 earnings of this fund shall be credited to the fund.  
73 Notwithstanding the provisions of section 33.080 to the  
74 contrary, any unexpended balance in the intermediate care  
75 facility intellectually disabled reimbursement allowance  
76 fund at the end of the biennium shall not revert to the  
77 general revenue fund but shall accumulate from year to  
78 year. The state treasurer shall maintain records that show  
79 the amount of money in the fund at any time and the amount  
80 of any investment earnings on that amount.

81           8. Each provider of services of intermediate care  
82 facilities for the intellectually disabled shall keep such  
83 records as may be necessary to determine the amount of the  
84 assessment for which it is liable under this section. On or  
85 before the forty-fifth day after the end of each month  
86 commencing July 1, 2008, each provider of services of  
87 intermediate care facilities for the intellectually disabled  
88 shall submit to the department of social services a report

89 on a cash basis that reflects such information as is  
90 necessary to determine the amount of the assessment payable  
91 for that month.

92 9. Every provider of services of intermediate care  
93 facilities for the intellectually disabled shall submit a  
94 certified annual report of net operating revenues from the  
95 furnishing of services of intermediate care facilities for  
96 the intellectually disabled. The reports shall be in such  
97 form as may be prescribed by rule by the director of the  
98 department of mental health. Final payments of the  
99 assessment for each year shall be due for all providers of  
100 services of intermediate care facilities for the  
101 intellectually disabled upon the due date for submission of  
102 the certified annual report.

103 10. The director of the department of mental health  
104 shall prescribe by rule the form and content of any document  
105 required to be filed pursuant to the provisions of this  
106 section.

107 11. Upon receipt of notification from the director of  
108 the department of mental health of a provider's delinquency  
109 in paying assessments required under this section, the  
110 director of the department of social services shall  
111 withhold, and shall remit to the director of the department  
112 of revenue, an assessment amount estimated by the director  
113 of the department of mental health from any payment to be  
114 made by the state to the provider.

115 12. In the event a provider objects to the estimate  
116 described in subsection 11 of this section, or any other  
117 decision of the department of mental health related to this  
118 section, the provider of services may request a hearing. If  
119 a hearing is requested, the director of the department of  
120 mental health shall provide the provider of services an

121 opportunity to be heard and to present evidence bearing on  
122 the amount due for an assessment or other issue related to  
123 this section within thirty days after collection of an  
124 amount due or receipt of a request for a hearing, whichever  
125 is later. The director shall issue a final decision within  
126 forty-five days of the completion of the hearing. After  
127 reconsideration of the assessment determination and a final  
128 decision by the director of the department of mental health,  
129 an intermediate care facility for the intellectually  
130 disabled provider's appeal of the director's final decision  
131 shall be to the administrative hearing commission in  
132 accordance with sections 208.156 and 621.055.

133 13. Notwithstanding any other provision of law to the  
134 contrary, appeals regarding this assessment shall be to the  
135 circuit court of Cole County or the circuit court in the  
136 county in which the facility is located. The circuit court  
137 shall hear the matter as the court of original jurisdiction.

138 14. Nothing in this section shall be deemed to affect  
139 or in any way limit the tax-exempt or nonprofit status of  
140 any intermediate care facility for the intellectually  
141 disabled granted by state law.

142 15. The director of the department of mental health  
143 shall promulgate rules and regulations to implement this  
144 section. Any rule or portion of a rule, as that term is  
145 defined in section 536.010, that is created under the  
146 authority delegated in this section shall become effective  
147 only if it complies with and is subject to all of the  
148 provisions of chapter 536 and, if applicable, section  
149 536.028. This section and chapter 536 are nonseverable and  
150 if any of the powers vested with the general assembly  
151 pursuant to chapter 536 to review, to delay the effective  
152 date, or to disapprove and annul a rule are subsequently

153 held unconstitutional, then the grant of rulemaking  
154 authority and any rule proposed or adopted after August 28,  
155 2008, shall be invalid and void.

156 [16. The provisions of this section shall expire on  
157 September 30, 2029.]

2 [190.839. Sections 190.800 to 190.839  
shall expire on September 30, 2029.]

2 [198.439. Sections 198.401 to 198.436  
shall expire on September 30, 2029.]

2 [208.480. Notwithstanding the provisions  
3 of section 208.471 to the contrary, sections  
4 208.453 to 208.480 shall expire on September 30,  
2029.]

2 [348.436. The provisions of sections  
3 348.430 to 348.436 shall expire December 31,  
2028.]

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