FIRST REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 315

96TH GENERAL ASSEMBLY

0923L.02P D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 144.018 and 144.019, RSMo, and section 32.125 as enacted by house substitute for senate bill no. 374, eighty-eighth general assembly, first regular session, section 52.315 as enacted by house committee substitute for senate committee substitute for senate bill no. 497, ninety-fourth general assembly, first regular session, section 67.281 as enacted by conference committee substitute for senate bill no. 513, ninety-fifth general assembly, first regular session, section 67.1305 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 58 merged with conference committee substitute for house committee substitute for senate substitute for senate committee substitute for senate bill no. 210 merged with conference committee substitute for house committee substitute for senate substitute for senate bill no. 343, ninety-third general assembly, first regular session, section 91.055 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house bill no. 450, ninetieth general assembly, first regular session, section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 58, ninety-third general assembly, first regular session, section 135.100 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, section 135.100 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 827, eighty-ninth general assembly, second regular session, section 135.200 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, section

EXPLANATION — Matter enclosed in bold-faced brackets **[**thus**]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

135.200 as enacted by conference committee substitute for house committee substitute for senate bill no. 1, eighty-ninth general assembly, second extraordinary session, section 135.200 as enacted by senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 1656, eighty-ninth general assembly, second regular session, section 141.550 as enacted by conference committee substitute for house substitute for house committee substitute for senate committee substitute for senate bill no. 894, ninetieth general assembly, second regular session, section 171.035 as enacted by conference committee substitute for house committee substitute for senate bill no. 376, ninety-fourth general assembly, first regular session, section 171.035 as enacted by house committee substitute for house bill no. 678, ninety-fourth general assembly, first regular session, section 217.777 as enacted by senate committee substitute for senate bill no. 430, eighty-ninth general assembly, first regular session, section 227.381 as enacted by house bill no. 1488, ninety-third general assembly, second regular session, section 228.362 as enacted by conference committee substitute for house committee substitute for senate committee substitute for senate bill no. 180, eighty-seventh general assembly, first regular session, section 286.060 as enacted by senate committee substitute for house committee substitute for house bills nos. 300 & 95, eighty-eighth general assembly, first regular session, section 301.064 as enacted by house committee substitute for senate substitute for senate bill no 3, eighty-eighth general assembly, first regular session, section 301.064 as enacted by house bill no. 769, eighty-ninth general assembly, first regular session, section 301.630 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 895, ninety-first general assembly, second regular session, section 304.156 as enacted by senate committee substitute for house bill no. 996 and house bill no. 1142 and house committee substitute for house bill no. 1201 and house bill no. 1489, ninety-second general assembly, second regular session, section 304.678 as enacted by house committee substitute for senate committee substitute for senate bill no. 372, ninety-third general assembly, first regular session, section 321.701 as enacted by conference committee substitute no. 2 for senate substitute no. 2 for house committee substitute for house bills nos. 484, 199 & 72, eighty-eighth general assembly, first regular session, section 321.714 as enacted by senate substitute for senate committee substitute for house committee substitute for house bills nos. 452, 203, 377, 472, 473, 556 & 647, eighty-eighth general assembly, first regular session, section 324.712 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 567, ninety-first general assembly, first regular session, section 335.067 as enacted by conference committee substitute for senate substitute for

senate committee substitute for house committee substitute for house bill no. 780, ninety-fourth general assembly, first regular session, section 339.040 as enacted by conference committee substitute no. 2 for house committee substitute for senate committee substitute for senate bill no. 754, ninety-fifth general assembly, second regular session, section 361.170 as enacted by house committee substitute for house bill no. 379, ninety-third general assembly, first regular session, section 370.107 as enacted by senate bill no. 318, ninety-third general assembly, first regular session, section 376.1500 as enacted by senate substitute no. 2 for senate committee substitute for house committee substitute for house bill no. 818, ninety-fourth general assembly, first regular session, section 393.906 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house bill no. 450, ninetieth general assembly, first regular session, section 393.921 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house bill no. 450, ninetieth general assembly, first regular session, section 441.236 as enacted by house substitute for house committee substitute for senate substitute for senate committee substitute for senate bills nos. 89 & 37, ninety-first general assembly, first regular session, section 470.270 as enacted by conference committee substitute for house substitute for house committee substitute for senate substitute for senate bill no. 1248, ninety-first general assembly, second regular session, section 565.082 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 62, ninety-fifth general assembly, first regular session, section 644.031 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house bill no. 450, ninetieth general assembly, first regular session, and section 644.568 as enacted by house substitute for house committee substitute for senate substitute for senate committee substitute for senate bills nos. 160 & 82, ninetieth general assembly, first regular session, and to enact in lieu thereof four new sections for the sole purpose of repealing statutes with multiple versions.

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

Section A. Sections 144.018 and 144.019, RSMo, and section 32.125 as enacted by
2 house substitute for senate bill no. 374, eighty-eighth general assembly, first regular session,
3 section 52.315 as enacted by house committee substitute for senate committee substitute for
4 senate bill no. 497, ninety-fourth general assembly, first regular session, section 67.281 as
5 enacted by conference committee substitute for senate bill no. 513, ninety-fifth general assembly,

first regular session, section 67.1305 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 58 merged with conference committee substitute for house committee substitute for senate substitute for senate committee substitute for senate bill no. 210 merged with conference committee substitute for house committee substitute for senate substitute for senate bill no. 343, ninety-third general assembly, first regular session, section 91.055 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house bill no. 450, ninetieth general assembly, first regular session, section 115.348 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 58, ninety-third general assembly, first regular session, section 135.100 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, section 135.100 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 827, eighty-ninth general assembly, second regular session, section 135.200 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 701, ninetieth general assembly, first regular session, section 135.200 as enacted by conference committee substitute for house committee substitute for senate bill no. 1, eighty-ninth general assembly, second extraordinary session, section 135.200 as enacted by senate substitute for senate committee substitute for house substitute for house committee substitute for house bill no. 1656, eighty-ninth general assembly, second regular session, section 141.550 as enacted by conference committee substitute for house substitute for house committee substitute for senate committee substitute for senate bill no. 894, ninetieth general assembly, second regular session, section 171.035 as enacted by conference committee substitute for house committee substitute for senate bill no. 376, ninety-fourth general assembly, first regular session, section 171.035 as enacted by house committee substitute for house bill no. 678, ninety-fourth general assembly, first regular session, section 217.777 as enacted by senate committee substitute for senate bill no. 430, eighty-ninth general assembly, first regular session, section 227.381 as enacted by house bill no. 1488, ninety-third general assembly, second regular session, section 228.362 as enacted by conference committee substitute for house committee substitute for senate committee substitute for senate bill no. 180, eighty-seventh general assembly, first regular session, section 286.060 as enacted by senate committee substitute for house committee substitute for house bills nos. 300 & 95, eighty-eighth general assembly, first regular session, section 301.064 as enacted by house committee substitute for senate substitute for senate bill no. 3, eighty-eighth general assembly, first regular session, section 301.064 as enacted by house bill no. 769, eighty-ninth general

assembly, first regular session, section 301.630 as enacted by conference committee substitute for house substitute for house committee substitute for senate bill no. 895, ninety-first general assembly, second regular session, section 304.156 as enacted by senate committee substitute for house bill no. 996 and house bill no. 1142 and house committee substitute for house bill no. 1201 and house bill no. 1489, ninety-second general assembly, second regular session, section 304.678 as enacted by house committee substitute for senate committee substitute for senate bill no. 372, ninety-third general assembly, first regular session, section 321.701 as enacted by conference committee substitute no. 2 for senate substitute no. 2 for house committee substitute for house bills nos. 484, 199 & 72, eighty-eighth general assembly, first regular session, section 321.714 as enacted by senate substitute for senate committee substitute for house committee substitute for house bills nos. 452, 203, 377, 472, 473, 556 & 647, eighty-eighth general assembly, first regular session, section 324.712 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 567, ninety-first general assembly, first regular session, section 335.067 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 780, ninety-fourth general assembly, first regular session, section 339.040 as enacted by conference committee substitute no. 2 for house committee substitute for senate committee substitute for senate bill no. 754, ninety-fifth general assembly, second regular session, section 361.170 as enacted by house committee substitute for house bill no. 379, ninety-third general assembly, first regular session, section 370.107 as enacted by senate bill no. 318, ninety-third general assembly, first regular session, section 376.1500 as enacted by senate substitute no. 2 for senate committee substitute for house committee substitute for house bill no. 818, ninety-fourth general assembly, first regular session, section 393.906 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house bill no. 450, ninetieth general assembly, first regular session, section 393.921 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house bill no. 450, ninetieth general assembly, first regular session, section 441.236 as enacted by house substitute for house committee substitute for senate substitute for senate committee substitute for senate bills nos. 89 & 37, ninety-first general assembly, first regular session, section 470.270 as enacted by conference committee substitute for house substitute for house committee substitute for senate substitute for senate bill no. 1248, ninety-first general assembly, second regular session, section 565.082 as enacted by conference committee substitute for senate substitute for senate committee substitute for house committee substitute for house bill no. 62, ninety-fifth general assembly, first regular session, section 644.031 as enacted by conference committee substitute for senate substitute for senate committee substitute for house substitute for house bill no. 450, ninetieth general assembly, first regular

session, and section 644.568 as enacted by house substitute for house committee substitute for senate substitute for senate committee substitute for senate bills nos. 160 & 82, ninetieth general assembly, first regular session, are repealed and four new sections enacted in lieu thereof, to be known as sections 135.100, 135.200, 144.018, and 301.064, to read as follows:

135.100. As used in sections 135.100 to 135.150 the following terms shall mean:

(1) "Commencement of commercial operations" shall be deemed to occur during the first taxable year for which the new business facility is first available for use by the taxpayer, or first capable of being used by the taxpayer, in the revenue-producing enterprise in which the taxpayer intends to use the new business facility;

(2) "Existing business facility", any facility in this state which was employed by the taxpayer claiming the credit in the operation of a revenue-producing enterprise immediately prior to an expansion, acquisition, addition, or replacement;

(3) "Facility", any building used as a revenue-producing enterprise located within the state, including the land on which the facility is located and all machinery, equipment and other real and depreciable tangible personal property acquired for use at and located at or within such facility and used in connection with the operation of such facility;

(4) **"NAICS", the North American Industrial Classification System as such classifications are defined in the 2007 edition of the North American Industrial Classification System;**

(5) "New business facility", a facility which satisfies the following requirements:

(a) Such facility is employed by the taxpayer in the operation of a revenue-producing enterprise. Such facility shall not be considered a new business facility in the hands of the taxpayer if the taxpayer's only activity with respect to such facility is to lease it to another person or persons. If the taxpayer employs only a portion of such facility in the operation of a revenue-producing enterprise, and leases another portion of such facility to another person or persons or does not otherwise use such other portions in the operation of a revenue-producing enterprise, the portion employed by the taxpayer in the operation of a revenue-producing enterprise shall be considered a new business facility, if the requirements of paragraphs (b), (c), (d) and (e) of this subdivision are satisfied;

(b) Such facility is acquired by, or leased to, the taxpayer after December 31, 1983. A facility shall be deemed to have been acquired by, or leased to, the taxpayer after December 31, 1983, if the transfer of title to the taxpayer, the transfer of possession pursuant to a binding contract to transfer title to the taxpayer, or the commencement of the term of the lease to the taxpayer occurs after December 31, 1983, or, if the facility is constructed, erected or installed by or on behalf of the taxpayer, such construction, erection or installation is commenced after December 31, 1983;

(c) If such facility was acquired by the taxpayer from another person or persons and such facility was employed immediately prior to the transfer of title to such facility to the taxpayer, or to the commencement of the term of the lease of such facility to the taxpayer, by any other person or persons in the operation of a revenue-producing enterprise, the operation of the same or a substantially similar revenue-producing enterprise is not continued by the taxpayer at such facility;

(d) Such facility is not a replacement business facility, as defined in subdivision **[**(10)**]** **(11)** of this section; and

(e) The new business facility investment exceeds one hundred thousand dollars during the tax period in which the credits are claimed;

[(5)**] (6)** "New business facility employee", a person employed by the taxpayer in the operation of a new business facility during the taxable year for which the credit allowed by section 135.110 is claimed, except that truck drivers and rail and barge vehicle operators shall not constitute new business facility employees. A person shall be deemed to be so employed if such person performs duties in connection with the operation of the new business facility on:

(a) A regular, full-time basis; or

(b) A part-time basis, provided such person is customarily performing such duties an average of at least twenty hours per week; or

(c) A seasonal basis, provided such person performs such duties for at least eighty percent of the season customary for the position in which such person is employed;

[(6)**] (7)** "New business facility income", the Missouri taxable income, as defined in chapter 143, derived by the taxpayer from the operation of the new business facility. For the purpose of apportionment as prescribed in this subdivision, the term "Missouri taxable income" means, in the case of insurance companies, direct premiums as defined in chapter 148. If a taxpayer has income derived from the operation of a new business facility as well as from other activities conducted within this state, the Missouri taxable income derived by the taxpayer from the operation of the new business facility shall be determined by multiplying the taxpayer's Missouri taxable income, computed in accordance with chapter 143, or in the case of an insurance company, computed in accordance with chapter 148, by a fraction, the numerator of which is the property factor, as defined in paragraph (a) of this subdivision, plus the payroll factor, as defined in paragraph (b) of this subdivision, and the denominator of which is two:

(a) The property factor is a fraction, the numerator of which is the new business facility investment certified for the tax period, and the denominator of which is the average value of all the taxpayer's real and depreciable tangible personal property owned or rented and used in this state during the tax period. The average value of all such property shall be determined as provided in chapter 32;

(b) The payroll factor is a fraction, the numerator of which is the total amount paid during the tax period by the taxpayer for compensation to persons qualifying as new business facility employees, as determined by subsection 4 of section 135.110, at the new business facility, and the denominator of which is the total amount paid in this state during the tax period by the taxpayer for compensation. The compensation paid in this state shall be determined as provided in chapter 32. For the purpose of this subdivision, "other activities conducted within this state" shall include activities previously conducted at the expanded, acquired or replaced facility at any time during the tax period immediately prior to the tax period in which commencement of commercial operations occurred;

[(7)**] (8)** "New business facility investment", the value of real and depreciable tangible personal property, acquired by the taxpayer as part of the new business facility, which is used by the taxpayer in the operation of the new business facility, during the taxable year for which the credit allowed by section 135.110 is claimed, except that trucks, truck-trailers, truck semitrailers, rail vehicles, barge vehicles, aircraft and other rolling stock for hire, track, switches, barges, bridges, tunnels and rail yards and spurs shall not constitute new business facility investments. The total value of such property during such taxable year shall be:

(a) Its original cost if owned by the taxpayer; or

(b) Eight times the net annual rental rate, if leased by the taxpayer. The net annual rental rate shall be the annual rental rate paid by the taxpayer less any annual rental rate received by the taxpayer from subrentals. The new business facility investment shall be determined by dividing by twelve the sum of the total value of such property on the last business day of each calendar month of the taxable year. If the new business facility is in operation for less than an entire taxable year, the new business facility investment shall be determined by dividing the sum of the total value of such property on the last business day of each full calendar month during the portion of such taxable year during which the new business facility was in operation by the number of full calendar months during such period;

[(8)**] (9)** "Office", a regional, national or international headquarters, a telemarketing operation, a computer operation, an insurance company, a passenger transportation ticket/reservation system or a credit card billing and processing center. For the purposes of this subdivision, "headquarters" means the administrative management of at least four integrated facilities operated by the taxpayer or related taxpayer. An office, as defined in this subdivision, when established must create and maintain positions for a minimum number of twenty-five new business facility employees as defined in subdivision **[**(5)**] (6)** of this section;

[(9)**] (10)** "Related taxpayer" shall mean:

(a) A corporation, partnership, trust or association controlled by the taxpayer;

(b) An individual, corporation, partnership, trust or association in control of the taxpayer; or

(c) A corporation, partnership, trust or association controlled by an individual, corporation, partnership, trust or association in control of the taxpayer. For the purposes of sections 135.100 to 135.150, "control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote; "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association; and "control of a trust" shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust; ownership shall be determined as provided in Section 318 of the U.S. Internal Revenue Code;

[(10)**] (11)** "Replacement business facility", a facility otherwise described in subdivision **[**(4)**] (3)** of this section, hereafter referred to in this subdivision as "new facility", which replaces another facility, hereafter referred to in this subdivision as "old facility", located within the state, which the taxpayer or a related taxpayer previously operated but discontinued operating on or before the close of the first taxable year in which the credit allowed by this section is claimed. A new facility shall be deemed to replace an old facility if the following conditions are met:

(a) The old facility was operated by the taxpayer or a related taxpayer during the taxpayer's or related taxpayer's taxable period immediately preceding the taxable year in which commencement of commercial operations occurs at the new facility; and

(b) The old facility was employed by the taxpayer or a related taxpayer in the operation of a revenue-producing enterprise and the taxpayer continues the operation of the same or substantially similar revenue-producing enterprise at the new facility. Notwithstanding the preceding provisions of this subdivision, a facility shall not be considered a replacement business facility if the taxpayer's new business facility investment, as computed in subsection 5 of section 135.110, in the new facility during the tax period in which the credits allowed in sections 135.110, 135.225 and 135.235 and the exemption allowed in section 135.220 are claimed exceed one million dollars or, if less, two hundred percent of the investment in the old facility by the taxpayer or related taxpayer, and if the total number of employees at the new facility exceeds the total number of employees at the old facility by at least two except that the total number of employees at the new facility exceeds the total number of employees at the old facility by at least twenty-five if an office as defined in subdivision **[**(8)**] (9)** of this section is established by a revenue-producing enterprise other than a revenue-producing enterprise defined in paragraphs (a) to (g) and (i) to (l) of subdivision **[**(11)**] (12)** of this section;

[(11)**] (12)** "Revenue-producing enterprise" means:

(a) Manufacturing activities classified as **[**SICs 20 through 39**] NAICS 31-33**;

(b) Agricultural activities classified as **[**SIC 025**] NAICS 11**;

(c) Rail transportation terminal activities classified as **[**SIC 4013**] NAICS 482**;

(d) Motor freight transportation terminal activities classified as **[**SIC 4231**] NAICS 484 and NAICS 4884**;

(e) Public warehousing and storage activities classified as **[**SICs 422 and 423 except SIC 4221**] NAICS 493**, miniwarehouse warehousing and warehousing self-storage;

(f) Water transportation terminal activities classified as **[**SIC 4491**] NAICS 4832**;

(g) Airports, flying fields, and airport terminal services classified as **[**SIC 4581**] NAICS 481**;

(h) Wholesale trade activities classified as **[**SICs 50 and 51**] NAICS 42**;

(i) Insurance carriers activities classified as **[**SICs 631, 632 and 633**] NAICS 524**;

(j) Research and development activities classified as **[**SIC 873, except 8733**] NAICS 5417**;

(k) Farm implement dealer activities classified as **[**SIC 5999**] NAICS 42382**;

(l) Interexchange telecommunications services as defined in subdivision (20) of section 386.020 or training activities conducted by an interexchange telecommunications company as defined in subdivision (19) of section 386.020;

(m) Recycling activities classified as **[**SIC 5093**] NAICS 42393**;

(n) Office activities as defined in subdivision **[**(8)**] (9)** of this section, notwithstanding **[**SIC**] NAICS** classification;

(o) Mining activities classified as **[**SICs 10 through 14**] NAICS 21**;

(p) Computer programming, data processing and other computer-related activities classified as **[**SIC 737**] NAICS 5415**;

(q) The administrative management of any of the foregoing activities; or

(r) Any combination of any of the foregoing activities;

[(12)**] (13)** "Same or substantially similar revenue-producing enterprise", a revenue-producing enterprise in which the nature of the products produced or sold, or activities conducted, are similar in character and use or are produced, sold, performed or conducted in the same or similar manner as in another revenue-producing enterprise;

[(13) "SIC", the standard industrial classification as such classifications are defined in the 1987 edition of the Standard Industrial Classification Manual as prepared by the Executive Office of the President, Office of Management and Budget;**]**

(14) "Taxpayer", an individual proprietorship, corporation described in section 143.441 or 143.471, and partnership or an insurance company subject to the tax imposed by chapter 148, or in the case of an insurance company exempt from the thirty-percent employee requirement of section 135.230, to any obligation imposed pursuant to section 375.916.

[135.100. As used in sections 135.100 to 135.150 the following terms shall mean:

(1) "Commencement of commercial operations" shall be deemed to occur during the first taxable year for which the new business facility is first available for use by the taxpayer, or first capable of being used by the taxpayer, in the revenue-producing enterprise in which the taxpayer intends to use the new business facility;

(2) "Existing business facility", any facility in this state which was employed by the taxpayer claiming the credit in the operation of a revenue-producing enterprise immediately prior to an expansion, acquisition, addition, or replacement;

(3) "Facility", any building used as a revenue-producing enterprise located within the state, including the land on which the facility is located and all machinery, equipment and other real and depreciable tangible personal property acquired for use at and located at or within such facility and used in connection with the operation of such facility;

(4) "New business facility", a facility which satisfies the following requirements:

(a) Such facility is employed by the taxpayer in the operation of a revenue-producing enterprise. Such facility shall not be considered a new business facility in the hands of the taxpayer if the taxpayer's only activity with respect to such facility is to lease it to another person or persons. If the taxpayer employs only a portion of such facility in the operation of a revenue-producing enterprise, and leases another portion of such facility to another person or persons or does not otherwise use such other portions in the operation of a revenue-producing enterprise, the portion employed by the taxpayer in the operation of a revenue-producing enterprise shall be considered a new business facility, if the requirements of paragraphs (b), (c), (d) and (e) of this subdivision are satisfied;

(b) Such facility is acquired by, or leased to, the taxpayer after December 31, 1983. A facility shall be deemed to have been acquired by, or leased to, the taxpayer after December 31, 1983, if the transfer of title to the taxpayer, the transfer of possession pursuant to a binding contract to transfer title to the taxpayer, or the commencement of the term of the lease to the taxpayer occurs after December 31, 1983, or, if the facility is constructed, erected or installed by or on behalf of the taxpayer, such construction, erection or installation is commenced after December 31, 1983;

(c) If such facility was acquired by the taxpayer from another person or persons and such facility was employed immediately prior to the transfer of title to such facility to the taxpayer, or to the commencement of the term of the lease of such facility to the taxpayer, by any other person or persons in the operation of a revenue-producing enterprise, the operation of the same or a substantially

similar revenue-producing enterprise is not continued by the taxpayer at such facility;

(d) Such facility is not a replacement business facility, as defined in subdivision (10) of this section; and

(e) The new business facility investment exceeds one hundred thousand dollars during the tax period in which the credits are claimed;

(5) "New business facility employee", a person employed by the taxpayer in the operation of a new business facility during the taxable year for which the credit allowed by section 135.110 is claimed, except that truck drivers and rail and barge vehicle operators shall not constitute new business facility employees. A person shall be deemed to be so employed if such person performs duties in connection with the operation of the new business facility on:

(a) A regular, full-time basis; or

(b) A part-time basis, provided such person is customarily performing such duties an average of at least twenty hours per week; or

(c) A seasonal basis, provided such person performs such duties for at least eighty percent of the season customary for the position in which such person is employed;

(6) "New business facility income", the Missouri taxable income, as defined in chapter 143, derived by the taxpayer from the operation of the new business facility. For the purpose of apportionment as prescribed in this subdivision, the term "Missouri taxable income" means, in the case of insurance companies, direct premiums as defined in chapter 148. If a taxpayer has income derived from the operation of a new business facility as well as from other activities conducted within this state, the Missouri taxable income derived by the taxpayer from the operation of the new business facility shall be determined by multiplying the taxpayer's Missouri taxable income, computed in accordance with chapter 143, or in the case of an insurance company, computed in accordance with chapter 148, by a fraction, the numerator of which is the property factor, as defined in paragraph (a) of this subdivision, plus the payroll factor, as defined in paragraph (b) of this subdivision, and the denominator of which is two:

(a) The "property factor" is a fraction, the numerator of which is the new business facility investment certified for the tax period, and the denominator of which is the average value of all the taxpayer's real and depreciable tangible personal property owned or rented and used in this state during the tax period. The average value of all such property shall be determined as provided in chapter 32;

(b) The "payroll factor" is a fraction, the numerator of which is the total amount paid during the tax period by the taxpayer for compensation to persons qualifying as new business facility employees, as determined by subsection 4 of section 135.110, at the new business facility, and the denominator of which is the total amount paid in this state during the tax period by the taxpayer for compensation. The compensation paid in this state shall be determined as

provided in chapter 32. For the purpose of this subdivision, "other activities conducted within this state" shall include activities previously conducted at the expanded, acquired or replaced facility at any time during the tax period immediately prior to the tax period in which commencement of commercial operations occurred;

(7) "New business facility investment", the value of real and depreciable tangible personal property, acquired by the taxpayer as part of the new business facility, which is used by the taxpayer in the operation of the new business facility, during the taxable year for which the credit allowed by section 135.110 is claimed, except that trucks, truck-trailers, truck semitrailers, rail and barge vehicles and other rolling stock for hire, track, switches, barges, bridges, tunnels and rail yards and spurs shall not constitute new business facility investments. The total value of such property during such taxable year shall be:

(a) Its original cost if owned by the taxpayer; or

(b) Eight times the net annual rental rate, if leased by the taxpayer. The net annual rental rate shall be the annual rental rate paid by the taxpayer less any annual rental rate received by the taxpayer from subrentals. The new business facility investment shall be determined by dividing by twelve the sum of the total value of such property on the last business day of each calendar month of the taxable year. If the new business facility is in operation for less than an entire taxable year, the new business facility investment shall be determined by dividing the sum of the total value of such property on the last business day of each full calendar month during the portion of such taxable year during which the new business facility was in operation by the number of full calendar months during such period;

(8) "Office", a regional, national or international headquarters, a telemarketing operation, an insurance company, a passenger transportation ticket/reservation system or a credit card billing and processing center. For the purposes of this subdivision, "headquarters" means the administrative management of at least four integrated facilities operated by the taxpayer or related taxpayer. An office, as defined in this subdivision, when established must create and maintain positions for a minimum number of twenty-five new business facility employees as defined in subdivision (5) of this section;

(9) "Related taxpayer" shall mean:

(a) A corporation, partnership, trust or association controlled by the taxpayer;

(b) An individual, corporation, partnership, trust or association in control of the taxpayer; or

(c) A corporation, partnership, trust or association controlled by an individual, corporation, partnership, trust or association in control of the taxpayer. For the purposes of sections 135.100 to 135.150, "control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock

entitled to vote; "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association; and "control of a trust" shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust; ownership shall be determined as provided in Section 318 of the U.S. Internal Revenue Code;

(10) "Replacement business facility", a facility otherwise described in subdivision (4) of this section, hereafter referred to in this subdivision as "new facility", which replaces another facility, hereafter referred to in this subdivision as "old facility", located within the state, which the taxpayer or a related taxpayer previously operated but discontinued operating on or before the close of the first taxable year in which the credit allowed by this section is claimed. A new facility shall be deemed to replace an old facility if the following conditions are met:

(a) The old facility was operated by the taxpayer or a related taxpayer during the taxpayer's or related taxpayer's taxable period immediately preceding the taxable year in which commencement of commercial operations occurs at the new facility; and

(b) The old facility was employed by the taxpayer or a related taxpayer in the operation of a revenue-producing enterprise and the taxpayer continues the operation of the same or substantially similar revenue-producing enterprise at the new facility. Notwithstanding the preceding provisions of this subdivision, a facility shall not be considered a replacement business facility if the taxpayer's new business facility investment, as computed in subsection 5 of section 135.110, in the new facility during the tax period in which the credits allowed in sections 135.110, 135.225 and 135.235 and the exemption allowed in section 135.220 are claimed exceed one million dollars or, if less, two hundred percent of the investment in the old facility by the taxpayer or related taxpayer, and if the total number of employees at the new facility exceeds the total number of employees at the old facility by at least two except that the total number of employees at the new facility exceeds the total number of employees at the old facility by at least twenty-five if an office as defined in subdivision (8) of this section is established by a revenue-producing enterprise other than a revenue-producing enterprise defined in paragraphs (a) to (g) and (i) to (l) of subdivision (11) of this section;

(11) "Revenue-producing enterprise" means:

(a) Manufacturing activities classified as SICs 20 through 39;

(b) Agricultural activities classified as SIC 025;

(c) Rail transportation terminal activities classified as SIC 4013;

(d) Motor freight transportation terminal activities classified as SIC 4231;

(e) Public warehousing and storage activities classified as SICs 422 and 423 except SIC 4221, miniwarehouse warehousing and warehousing self-storage;

(f) Water transportation terminal activities classified as SIC 4491;

(g) Wholesale trade activities classified as SICs 50 and 51;

(h) Insurance carriers activities classified as SICs 631, 632 and 633;

(i) Research and development activities classified as SIC 873, except 8733;

(j) Farm implement dealer activities classified as SIC 5999;

(k) Interexchange telecommunications services as defined in subdivision (24) or local exchange telecommunications services as defined in subdivision (31) of section 386.020 or training activities conducted by an interexchange telecommunications company or by a local exchange telecommunications company as defined in subdivisions (23) and (30) of section 386.020;

(l) Recycling activities classified as SIC 5093;

(m) Office activities as defined in subdivision (8) of this section, notwithstanding SIC classification;

(n) Mining activities classified as SICs 10 through 14;

(o) Computer programming, data processing and other computer-related activities classified as SIC 737;

(p) The administrative management of any of the foregoing activities; or

(q) Any combination of any of the foregoing activities;

(12) "Same or substantially similar revenue-producing enterprise", a revenue-producing enterprise in which the nature of the products produced or sold, or activities conducted, are similar in character and use or are produced, sold, performed or conducted in the same or similar manner as in another revenue-producing enterprise;

(13) "SIC", the primary standard industrial classification as such classifications are defined in the 1987 edition of the Standard Industrial Classification Manual as prepared by the Executive Office of the President, Office of Management and Budget. For the purpose of this subdivision, "primary" means at least fifty percent of the activities so classified are performed at the new business facility during the taxpayer's tax period in which such tax credits are being claimed;

(14) "Taxpayer", an individual proprietorship, corporation described in section 143.441 or 143.471, and partnership or an insurance company subject to the tax imposed by chapter 148, or in the case of an insurance company exempt from the thirty percent employee requirement of section 135.230, to any obligation imposed pursuant to section 375.916.**]**

135.200. The following terms, whenever used in sections 135.200 to 135.256, mean:

(1) "Department", the department of economic development;

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

(3) "Facility", any building used as a revenue-producing enterprise located within an enterprise zone, including the land on which the facility is located and all machinery, equipment and other real and depreciable tangible personal property acquired for use at and located at or within such facility and used in connection with the operation of such facility;

(4) "Governing authority", the body holding primary legislative authority over a county or incorporated municipality;

(5) **"NAICS", the North American Industrial Classification System as such classifications are defined in the 2007 edition of the North American Industrial Classification System;**

(6) "New business facility" shall have the meaning defined in section 135.100, except that the term "lease" as used therein shall not include the leasing of property defined in paragraph (d) of subdivision **[**(6)**] (7)** of this section;

[(6)**] (7)** "Revenue-producing enterprise", means:

(a) Manufacturing activities classified as **[**SICs 20 through 39**] NAICS 31-33**;

(b) Agricultural activities classified as **[**SIC 025**] NAICS 11**;

(c) Rail transportation terminal activities classified as **[**SIC 4013**] NAICS 482**;

(d) Renting or leasing of residential property to low- and moderate-income persons as defined in federal law, 42 U.S.C. 5302(a)(20);

(e) Motor freight transportation terminal activities classified as **[**SIC 4231**] NAICS 484 and NAICS 4884**;

(f) Public warehousing and storage activities classified as **[**SICs 422 and 423 except SIC 4221**] NAICS 493**, miniwarehouse warehousing and warehousing self-storage;

(g) Water transportation terminal activities classified as **[**SIC 4491**] NAICS 4832**;

(h) Airports, flying fields, and airport terminal services classified as **[**SIC 4581**] NAICS 481**;

(i) Wholesale trade activities classified as **[**SICs 50 and 51**] NAICS 42**;

(j) Insurance carriers activities classified as **[**SICs 631, 632 and 633**] NAICS 524**;

(k) Research and development activities classified as **[**SIC 873, except 8733**] NAICS 5417**;

(l) Farm implement dealer activities classified as **[**SIC 5999**] NAICS 42382**;

(m) Employment agency activities classified as **[**SIC 7361**] NAICS 5613**;

(n) Computer programming, data processing and other computer-related activities classified as **[**SIC 737**] NAICS 518**;

(o) Health service activities classified as **[**SICs 801, 802, 803, 804, 806, 807, 8092 and 8093**] NAICS 621, 622, and 623**;

(p) Interexchange telecommunications as defined in subdivision (20) of section 386.020 or training activities conducted by an interexchange telecommunications company as defined in subdivision (19) of section 386.020;

(q) Recycling activities classified as **[**SIC 5093**] NAICS 42393**;

(r) Banking activities classified as **[**SICs 602 and 603**] NAICS 522**;

(s) Office activities as defined in subdivision **[**(8)**] (9)** of section 135.100, notwithstanding **[**SIC**] NAICS** classification;

(t) Mining activities classified as **[**SICs 10 through 14**] NAICS 21**;

(u) The administrative management of any of the foregoing activities; or

(v) Any combination of any of the foregoing activities;

[(7)**] (8)** "Satellite zone", a noncontiguous addition to an existing state designated enterprise zone**[**;

(8) "SIC", the standard industrial classification as such classifications are defined in the 1987 edition of the Standard Industrial Classification Manual as prepared by the Executive Office of the President, Office of Management and Budget**]**.

[135.200. The following terms, whenever used in sections 135.200 to 135.256, mean:

(1) "Department", the department of economic development;

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

(3) "Facility", any building used as a revenue-producing enterprise located within an enterprise zone, including the land on which the facility is located and all machinery, equipment and other real and depreciable tangible personal property acquired for use at and located at or within such facility and used in connection with the operation of such facility;

(4) "Governing authority", the body holding primary legislative authority over a county or incorporated municipality;

(5) "New business facility" shall have the meaning defined in section 135.100, except that the term "lease" as used therein shall not include the leasing of property defined in paragraph (d) of subdivision (6) of this section;

(6) "Revenue-producing enterprise", means:

(a) Manufacturing activities classified as SICs 20 through 39;

(b) Agricultural activities classified as SIC 025;

(c) Rail transportation terminal activities classified as SIC 4013;

(d) Renting or leasing of residential property to low and moderate income persons as defined in federal law, 42 U.S.C. 5302(a)(20);

(e) Motor freight transportation terminal activities classified as SIC 4231;

(f) Public warehousing and storage activities classified as SICs 422 and 423 except SIC 4221, miniwarehouse warehousing and warehousing self-storage;

(g) Water transportation terminal activities classified as SIC 4491;

(h) Wholesale trade activities classified as SICs 50 and 51;

(i) Insurance carriers activities classified as SICs 631, 632 and 633;

(j) Research and development activities classified as SIC 873, except 8733;

(k) Farm implement dealer activities classified as SIC 5999;

(l) Employment agency activities classified as SIC 7361;

(m) Computer programming, data processing and other computer-related activities classified as SIC 737;

(n) Health service activities classified as SICs 801, 802, 803, 804, 806, 807, 8092 and 8093;

(o) Interexchange telecommunications as defined in subdivision (20) of section 386.020 or training activities conducted by an interexchange telecommunications company as defined in subdivision (19) of section 386.020;

(p) Recycling activities classified as SIC 5093;

(q) Banking activities classified as SICs 602 and 603;

(r) Office activities as defined in subdivision (8) of section 135.100, notwithstanding SIC classification;

(s) Mining activities classified as SICs 10 through 14;

(t) The administrative management of any of the foregoing activities; or

(u) Any combination of any of the foregoing activities;

(7) "Satellite zone", a noncontiguous addition to an existing state designated enterprise zone;

(8) "SIC", the primary standard industrial classification as such classifications are defined in the 1987 edition of the Standard Industrial Classification Manual as prepared by the Executive Office of the President, Office of Management and Budget. For the purpose of this subdivision, "primary" means at least fifty percent of the activities so classified are performed at the new business facility during the taxpayer's tax period in which such tax credits are being claimed.**]**

[135.200. The following terms, whenever used in sections 135.200 to 135.256, mean:

(1) "Department", the department of economic development;

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

(3) "Facility", any building used as a revenue-producing enterprise located within an enterprise zone, including the land on which the facility is located and all machinery, equipment and other real and depreciable tangible personal property acquired for use at and located at or within such facility and used in connection with the operation of such facility;

(4) "Governing authority", the body holding primary legislative authority over a county or incorporated municipality;

(5) "New business facility" shall have the meaning defined in section 135.100, except that the term "lease" as used therein shall not include the leasing of property defined in paragraph (d) of subdivision (6) of this section;

(6) "Revenue-producing enterprise" means:

(a) Manufacturing activities classified as SICs 20 through 39;

(b) Agricultural activities classified as SIC 025;

(c) Rail transportation terminal activities classified as SIC 4013;

(d) Renting or leasing of residential property to low and moderate income persons as defined in federal law, 42 U.S.C. 5302(a)(20);

(e) Motor freight transportation terminal activities classified as SIC 4231;

(f) Public warehousing and storage activities classified as SICs 422 and 423 except SIC 4221, miniwarehouse warehousing and warehousing self-storage;

(g) Water transportation terminal activities classified as SIC 4491;

(h) Wholesale trade activities classified as SICs 50 and 51;

(i) Insurance carriers activities classified as SICs 631, 632 and 633;

(j) Research and development activities classified as SIC 873, except 8733;

(k) Farm implement dealer activities classified as SIC 5999;

(l) Employment agency activities classified as SIC 7361;

(m) Computer programming, data processing and other computer-related activities classified as SIC 737;

(n) Health service activities classified as SICs 801, 802, 803, 804, 806, 807, 8092 and 8093;

(o) Interexchange telecommunications as defined in subdivision (20) of section 386.020 or training activities conducted by an interexchange telecommunications company as defined in subdivision (19) of section 386.020;

(p) Recycling activities classified as SIC 5093;

(q) Banking activities classified as SICs 602 and 603;

(r) Office activities as defined in subdivision (8) of section 135.100, notwithstanding SIC classification;

(s) Mining activities classified as SICs 10 through 14;

(t) Photofinishing laboratory activities classified in SIC 7384 and microfilm recording and developing services as contained in SIC classification 7389, provided that each such revenue-producing enterprise employs a minimum of one hundred employees at a single business facility;

(u) The administrative management of any of the foregoing activities; or

(v) Any combination of any of the foregoing activities;

(7) "Satellite zone", a noncontiguous addition to an existing state designated enterprise zone;

(8) "SIC", the standard industrial classification as such classifications are defined in the 1987 edition of the Standard Industrial Classification Manual as prepared by the Executive Office of the President, Office of Management and Budget.**]**

144.018. 1. Notwithstanding any other provision of law to the contrary, except as provided under subsection 2 or 3 of this section, when a purchase of tangible personal property or service subject to tax is made for the purpose of resale, such purchase shall be either exempt or excluded under this chapter if the subsequent sale is:

(1) Subject to a tax in this or any other state;

(2) For resale;

(3) Excluded from tax under this chapter;

(4) Subject to tax but exempt under this chapter; or

(5) Exempt from the sales tax laws of another state, if the subsequent sale is in such other state. The purchase of tangible personal property by a taxpayer shall not be deemed to be

for resale if such property is used or consumed by the taxpayer in providing a service on which tax is not imposed by subsection 1 of section 144.020, except purchases made in fulfillment of any obligation under a defense contract with the United States government.

2. For purposes of subdivision (2) of subsection 1 of section 144.020, a place of amusement, entertainment or recreation, including games or athletic events, shall remit tax on the amount paid for admissions or seating accommodations, or fees paid to, or in such place of amusement, entertainment or recreation. Any subsequent sale of such admissions or seating accommodations shall not be subject to tax if the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of such admissions or seating accommodations is exempt or excluded from payment of sales and use taxes, the provisions of this subsection shall not require the place of amusement, entertainment, or recreation to remit tax on that sale.

3. For purposes of subdivision (6) of subsection 1 of section 144.020, a hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public shall remit tax on the amount of sales or charges for all rooms, meals, and drinks furnished at such hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public. Any subsequent sale of such rooms, meals, or drinks shall not be subject to tax if the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of such rooms, meals, or drinks is exempt or excluded from payment of sales and use taxes, the provisions of this subsection shall not require the hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public to remit tax on that sale.

4. The provisions of this section are intended to reject and abrogate earlier case law interpretations of the state's sales and use tax law with regard to sales for resale as extended in Music City Centre Management, LLC v. Director of Revenue, 295 S.W.3d 465, (Mo. 2009) and ICC Management, Inc. v. Director of Revenue, 290 S.W.3d 699, (Mo. 2009). **The provisions of this section are intended to clarify the exemption or exclusion of purchases for resale from sales and use taxes as originally enacted in this chapter.**

[301.064. 1. The annual registration fee for a land improvement contractors' commercial motor vehicle is three hundred and fifty dollars. The maximum gross weight for which such a vehicle may be registered is seventy-three thousand two hundred and eighty pounds. Transporting for hire by such a motor vehicle is prohibited.

2. Upon application to the director of revenue accompanied by an affidavit signed by the owner or owners stating that the motor vehicle to be

licensed as a land improvement contractors' commercial motor vehicle shall not be operated in any manner other than as prescribed in section 301.010, and by the amount of the registration fee prescribed in subsection 1 of this section, and otherwise complying with the laws relating to the registration and licensing of motor vehicles, the owner or owners shall be issued a distinctive set of land improvement contractors' license plates. The director of revenue shall by regulation determine the characteristic features of land improvement contractors' license plates so that they may be readily identified as such.**]**

301.064. 1. The annual registration fee for a land improvement contractors' commercial motor vehicle is three hundred and fifty dollars. The maximum gross weight for which such a vehicle may be registered is eighty thousand pounds. Transporting for hire by such a motor vehicle is prohibited.

2. Upon application to the director of revenue accompanied by an affidavit signed by the owner or owners stating that the motor vehicle to be licensed as a land improvement contractors' commercial motor vehicle shall not be operated in any manner other than as prescribed in section 301.010, and by the amount of the registration fee prescribed above, and otherwise complying with the laws relating to the registration and licensing of motor vehicles, the owner or owners shall be issued a set of land improvement contractors' license plates. **[**The advisory committee established in section 301.129 shall determine the characteristic features of land improvement contractors' license plates so that they may be readily identified as such, except that such license plates shall be made with fully reflective material with a common color scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as prescribed by section 301.130. Any rule or portion of a rule promulgated pursuant to sections 301.010, 301.057, 301.058, and 301.064 may be suspended by the committee on administrative rules until such time as the general assembly may by concurrent resolution reinstate such rule.**] The director of revenue shall by regulation determine the characteristic features of land improvement contractors' license plates so that they may be readily identified as such.**

[32.125. 1. No rule or portion of a rule promulgated under the authority of this chapter or any provisions of any other chapter by the department of revenue shall become effective until it has been approved by the joint committee on administrative rules in accordance with the procedures provided herein, and the delegation of the legislative authority to enact law by the adoption of such rules is dependent upon the power of the joint committee on administrative rules to review and suspend rules pending ratification by the senate and the house of representatives as provided herein.

2. Upon filing any proposed rule with the secretary of state, the department of revenue shall concurrently submit such proposed rule to the committee, which may hold hearings upon any proposed rule or portion thereof at any time.

3. A final order of rulemaking shall not be filed with the secretary of state until thirty days after such final order of rulemaking has been received by the committee. The committee may hold one or more hearings upon such final order of rulemaking during the thirty-day period. If the committee does not disapprove such order of rulemaking within the thirty-day period, the department of revenue may file such order of rulemaking with the secretary of state and the order of rulemaking shall be deemed approved.

4. The committee may, by majority vote of the members, suspend the order of rulemaking or portion thereof by action taken prior to the filing of the final order of rulemaking only for one or more of the following grounds:

(1) An absence of statutory authority for the proposed rule;

(2) An emergency relating to public health, safety or welfare;

(3) The proposed rule is in conflict with state law;

(4) A substantial change in circumstance since enactment of the law upon which the proposed rule is based.

5. If the committee disapproves any rule or portion thereof, the department of revenue shall not file such disapproved portion of any rule with the secretary of state and the secretary of state shall not publish in the Missouri Register any final order of rulemaking containing the disapproved portion.

6. If the committee disapproves any rule or portion thereof, the committee shall report its findings to the senate and the house of representatives. No rule or portion thereof disapproved by the committee shall take effect so long as the senate and the house of representatives ratify the act of the joint committee by resolution adopted in each house within thirty legislative days after such rule or portion thereof has been disapproved by the joint committee.

7. Upon adoption of a rule as provided herein, any such rule or portion thereof may be suspended or revoked by the general assembly either by bill or, pursuant to section 8, article IV of the constitution, by concurrent resolution upon recommendation of the joint committee on administrative rules. The committee shall be authorized to hold hearings and make recommendations pursuant to the provisions of section 536.037. The secretary of state shall publish in the Missouri Register, as soon as practicable, notice of the suspension or revocation.**]**

[52.315. 1. The two-sevenths collected to fund the tax maintenance fund under subdivision (1) of section 52.290 and all moneys collected to fund the tax maintenance fund under subdivision (2) of section 52.290 shall be transmitted monthly for deposit into the tax maintenance fund and used for additional administration and operation costs for the office of collector. Any costs shall include, but shall not be limited to, those costs that require any additional out-of-pocket expense by the office of collector and it may include reimbursement to county general revenue for the salaries of employees of the office of collector for hours worked and any other expenses necessary to conduct and execute the duties and responsibilities of such office.

2. The tax maintenance fund may also be used by the collector for training, purchasing new or upgrading information technology, equipment or other essential administrative expenses necessary to carry out the duties and responsibilities of the office of collector, including anything necessarily pertaining thereto.

3. The collector has the sole responsibility for all expenditures made from the tax maintenance fund and shall approve all expenditures from such fund. All such expenditures from the tax maintenance fund shall not be used to substitute for or subsidize any allocation of county general revenue for the operation of the office of collector.

4. The tax maintenance fund may be audited by the appropriate auditing agency. Any unexpended balance shall be left in the tax maintenance fund, to accumulate from year to year with interest.**]**

[67.281. On or before the date of entering into a purchase contract, any builder of single-family dwellings or residences or multifamily dwellings of four or fewer units shall offer to any purchaser the option to install or equip such dwellings or residences with a fire sprinkler system at the purchaser's cost. Notwithstanding any other provision of law to the contrary, no code, order, ordinance, rule, regulation, or resolution adopted by any political subdivision shall be construed to deny any purchaser of any such dwelling or residence the option to choose or decline the installation or equipping of such dwelling or residence with a fire sprinkler system. Any code, order, ordinance, rule, regulation, or resolution adopted by any political subdivision shall include a provision requiring each builder to provide each purchaser of any such dwelling or residence with the option of purchasing a fire sprinkler system for such dwelling or residence. This section shall expire on December 31, 2011.**]**

[67.1305. 1. As used in this section, the term "city" shall mean any incorporated city, town, or village.

2. In lieu of the sales taxes authorized under sections 67.1300 and 67.1303, the governing body of any city or county may impose, by order or ordinance, a sales tax on all retail sales made in the city or county which are subject to sales tax under chapter 144. The tax authorized in this section shall not be more than one-half of one percent. The order or ordinance imposing the tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at any citywide, county, or state general, primary, or special election a proposal to authorize the governing body to impose a tax under this section. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The tax authorized in this section shall not be imposed by any city or county that has imposed a tax under section 67.1300 or

67.1303 unless the tax imposed under those sections has expired or been repealed.

3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall ..... (insert the name of the city or county) impose a sales tax at a rate of ..... (insert rate of percent) percent for economic development purposes?

G YES G NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question, provided that no proposal shall be resubmitted to the voters sooner than twelve months from the date of the submission of the last proposal.

4. All sales taxes collected by the director of revenue under this section on behalf of any county or city or municipality, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created, to be known as the "Local Option Economic Development Sales Tax Trust Fund".

5. The moneys in the local option economic development sales tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund and which was collected in each city or county imposing a sales tax under and pursuant to this section, and the records shall be open to the inspection of officers of the city or county and the public.

6. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax. Such funds shall be deposited with the county treasurer of each such county or the appropriate city or municipal officer in the case of a city or municipal tax, and all expenditures of funds arising from the local option economic development sales tax trust fund shall be in accordance with this section.

7. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities and counties.

8. If any county or city or municipality abolishes the tax, the city or county shall notify the director of revenue of the action at least ninety days prior

to the effective date of the repeal and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city or county, the director of revenue shall remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

9. Except as modified in and by this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.

10. (1) No revenue generated by the tax authorized in this section shall be used for any retail development project, except for the redevelopment of downtown areas and historic districts. Not more than twenty-five percent of the revenue generated shall be used annually for administrative purposes, including staff and facility costs.

(2) At least twenty percent of the revenue generated by the tax authorized in this section shall be used solely for projects directly related to long-term economic development preparation, including, but not limited to, the following:

(a) Acquisition of land;

(b) Installation of infrastructure for industrial or business parks;

(c) Improvement of water and wastewater treatment capacity;

(d) Extension of streets;

(e) Public facilities directly related to economic development and job creation; and

(f) Providing matching dollars for state or federal grants relating to such long-term projects.

(3) The remaining revenue generated by the tax authorized in this section may be used for, but shall not be limited to, the following:

(a) Marketing;

(b) Providing grants and loans to companies for job training, equipment acquisition, site development, and infrastructures;

(c) Training programs to prepare workers for advanced technologies and high skill jobs;

(d) Legal and accounting expenses directly associated with the economic development planning and preparation process; and

(e) Developing value-added and export opportunities for Missouri agricultural products.

11. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not

needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city or county funds.

12. (1) Any city or county imposing the tax authorized in this section shall establish an economic development tax board. The volunteer board shall receive no compensation or operating budget.

(2) The economic development tax board established by a city shall consist of five members, to be appointed as follows:

(a) One member shall be appointed by the school districts included within any economic development plan or area funded by the sales tax authorized in this section. Such member shall be appointed in any manner agreed upon by the affected districts;

(b) Three members shall be appointed by the chief elected officer of the city with the consent of the majority of the governing body of the city; and

(c) One member shall be appointed by the governing body of the county in which the city is located.

(3) The economic development tax board established by a county shall consist of seven members, to be appointed as follows:

(a) One member shall be appointed by the school districts included within any economic development plan or area funded by the sales tax authorized in this section. Such member shall be appointed in any manner agreed upon by the affected districts;

(b) Four members shall be appointed by the governing body of the county; and

(c) Two members from the cities, towns, or villages within the county appointed in any manner agreed upon by the chief elected officers of the cities, towns or villages. Of the members initially appointed, three shall be designated to serve for terms of two years, and the remaining members shall be designated to serve for a term of four years from the date of such initial appointments. Thereafter, the members appointed shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms in the same manner as were the original appointments.

13. The board, subject to approval of the governing body of the city or county, shall consider economic development plans, economic development projects, or designations of an economic development area, and shall hold public hearings and provide notice of any such hearings. The board shall vote on all proposed economic development plans, economic development projects, or designations of an economic development area, and amendments thereto, within thirty days following completion of the hearing on any such plan, project, or designation, and shall make recommendations to the governing body within ninety days of the hearing concerning the adoption of or amendment to economic development plans, economic development projects, or designations of an economic development area. The governing body of the city or county shall have

the final determination on use and expenditure of any funds received from the tax imposed under this section.

14. The board may consider and recommend using funds received from the tax imposed under this section for plans, projects, or area designations outside the boundaries of the city or county imposing the tax if, and only if:

(1) The city or county imposing the tax or the state receives significant economic benefit from the plan, project, or area designation; and

(2) The board establishes an agreement with the governing bodies of all cities and counties in which the plan, project, or area designation is located detailing the authority and responsibilities of each governing body with regard to the plan, project, or area designation.

15. Notwithstanding any other provision of law to the contrary, the local option economic development sales tax imposed under this section when imposed within a special taxing district, including but not limited to a tax increment financing district, neighborhood improvement district, or community improvement district, shall be excluded from the calculation of revenues available to such districts, and no revenues from any sales tax imposed under this section shall be used for the purposes of any such district unless recommended by the economic development tax board established under this section and approved by the governing body imposing the tax.

16. The board and the governing body of the city or county imposing the tax shall report at least annually to the governing body of the city or county on the use of the funds provided under this section and on the progress of any plan, project, or designation adopted under this section and shall make such report available to the public.

17. Not later than the first day of March each year the department of economic development shall submit to the joint committee on economic development a report which shall include the following information for each project using the tax authorized under this section:

(1) A statement of its primary economic development goals;

(2) A statement of the total economic development sales tax revenues received during the immediately preceding calendar year; and

(3) A statement of total expenditures during the preceding calendar year in each of the following categories:

(a) Infrastructure improvements;

(b) Land and or buildings, or both;

(c) Machinery and equipment;

(d) Job training investments;

(e) Direct business incentives;

(f) Marketing;

(g) Administration and legal expenses; and

(h) Other expenditures.

18. The governing body of any city or county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city or county. The ballot of submission shall be in substantially the following form:

Shall ..... (insert the name of the city or county) repeal the sales tax imposed at a rate of ..... (insert rate of percent) percent for economic development purposes?

G YES G NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters of the city or county, and the repeal is approved by a majority of the qualified voters voting on the question.

19. If any provision of this section or section 67.1303 or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of this section or section 67.1303 which can be given effect without the invalid provision or application, and to this end the provisions of this section and section 67.1303 are declared severable.**]**

[91.055. Other provisions of law to the contrary notwithstanding, in any first class county with a charter form of government and a population greater than six hundred thousand and less than nine hundred thousand persons, any person who, on June 29, 1999, is a water service customer of any municipality located in whole or in part in such county may continue to receive water service from such municipality even in the event that a public water supply district shall claim the exclusive right to provide water service to such person.**]**

[115.348. No person shall qualify as a candidate for elective public office in the state of Missouri who has been convicted of or pled guilty to a felony or misdemeanor under the federal laws of the United States of America.**]**

[141.550. 1. The sale shall be conducted, the sheriff's return thereof made, and the sheriff's deed pursuant to the sale executed, all as provided in the case of sales of real estate taken under execution except as otherwise provided in sections 141.210 to 141.810, and provided that such sale need not occur during the term of court or while the court is in session.

2. The following provisions shall apply to any sale pursuant to this section of property located within any municipality contained wholly or partially within a county with a population of over six hundred thousand and less than nine hundred thousand:

(1) The sale shall be held on the day for which it is advertised, between the hours of nine o'clock a.m. and five o'clock p.m. and continued day to day thereafter to satisfy the judgment as to each respective parcel of real estate sold;

(2) The sale shall be conducted publicly, by auction, for ready money. The highest bidder shall be the purchaser unless the highest bid is less than the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due thereon. No person shall be eligible to bid at the time of the sale unless such person has, no later than ten days before the sale date, demonstrated to the satisfaction of the official charged by law with conducting the sale that he or she is not the owner of any parcel of real estate in the county which is affected by a tax bill which has been delinquent for more than six months and is not the owner of any parcel of real property with two or more convictions based on violations occurring within a two-year period of the municipality's building or housing codes. A prospective bidder may make such a demonstration by presenting statements from the appropriate collection and code enforcement officials of the municipality.

3. Such sale shall convey the whole interest of every person having or claiming any right, title or interest in or lien upon such real estate, whether such person has answered or not, subject to rights-of-way thereon of public utilities upon which tax has been otherwise paid, and subject to the lien thereon, if any, of the United States of America.

4. The collector shall advance the sums necessary to pay for the publication of all advertisements required by sections 141.210 to 141.810 and shall be allowed credit therefor in his or her accounts with the county. The collector shall give credit in such accounts for all such advances recovered by him or her. Such expenses of publication shall be apportioned pro rata among and taxed as costs against the respective parcels of real estate described in the judgment; provided, however, that none of the costs herein enumerated, including the costs of publication, shall constitute any lien upon the real estate after such sale.**]**

[144.019. 1. Notwithstanding any other provision of law to the contrary, when a purchase of tangible personal property or service subject to tax is made for the purpose of resale, such purchase is exempt or excluded under this chapter if the subsequent sale is subject to a tax in this or any other state, is for resale, is excluded from tax under this chapter, is subject to tax but exempt under this chapter, or is exempt from the sales tax laws of another state if the subsequent sale is in such other state. The purchase of tangible personal property by a taxpayer shall not be deemed to be for resale if such property is used or consumed by the taxpayer in providing a service on which tax is not imposed by subsection 1 of section 144.020, except purchases made in fulfillment of any obligation under a defense contract with the United States government.

2. For purposes of subdivision (2) of subsection 1 of section 144.020, the operator of a place of amusement, entertainment or recreation, including games or athletic events, must remit tax on the amount paid for admissions or seating accommodations, or fees paid to, or in such place of amusement, entertainment or recreation. Any subsequent sale of such admissions or seating accommodations shall not be subject to tax if the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of such admissions or seating accommodations is exempt or excluded from payment of sales and use taxes, this provision does not require the place of amusement, entertainment, or recreation to remit tax on that sale.

3. For purposes of subdivision (6) of subsection 1 of section 144.020, the operator of a hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public must remit tax on the amount of sales or charges for all rooms, meals, and drinks furnished at such hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public. Any subsequent sale of such rooms, meals, or drinks shall not be subject to tax if the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of such rooms, meals, or drinks is exempt or excluded from payment of sales and use taxes, this provision does not require the hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public to remit tax on that sale.

4. The provisions of this section are intended to clarify the exemption or exclusion of purchases for resale from sales and use taxes as originally enacted in this chapter.**]**

[171.035. Any school district that cancelled classes or dismissed classes early for weather-related reasons for any of its schools for any days from January 11, 2007, to January 22, 2007, shall not be required to make up the days or hours lost during such time. The requirement for scheduling two-thirds of the missed days into the next year's calendar under subsection 1 of section 171.033 shall be waived for the 2007-08 school year.**]**

[171.035. Except a school district with an assessed valuation of three hundred million dollars or more and with territory in a county of the second classification, no school district with any territory contained in a county declared to be a federal disaster area on January 16, 2007, that cancelled classes or dismissed classes early for weather-related reasons for any of its schools for any days from January 15 to January 22, 2007, shall be required to make up the days or hours lost during such time. School districts in counties not included in the federal disaster area that have missed eight or more days due to inclement

weather during the 2006-07 school year shall not be required to make up the days or hours for six of those days. The requirement for scheduling two-thirds of the missed days into the next year's calendar under subsection 1 of section 171.033 shall be waived for the 2007-08 school year.**]**

[217.777. 1. The department shall administer a community corrections program to encourage the establishment of local sentencing alternatives for offenders to:

(1) Promote accountability of offenders to crime victims, local communities and the state by providing increased opportunities for offenders to make restitution to victims of crime through financial reimbursement or community service;

(2) Ensure that victims of crime are included in meaningful ways in Missouri's response to crime;

(3) Provide structured opportunities for local communities to determine effective local sentencing options to assure that individual community programs are specifically designed to meet local needs;

(4) Reduce the cost of punishment, supervision and treatment significantly below the annual per-offender cost of confinement within the traditional prison system; and

(5) Improve public confidence in the criminal justice system by involving the public in the development of community-based sentencing options for eligible offenders.

2. The program shall be designed to implement and operate community-based restorative justice projects including, but not limited to: preventive or diversionary programs, community-based intensive probation and parole services, community-based treatment centers, day reporting centers, and the operation of facilities for the detention, confinement, care and treatment of adults under the purview of this chapter.

3. The department shall promulgate rules and regulations for operation of the program established pursuant to this section as provided for in section 217.040 and chapter 536.

4. Any proposed program or strategy created pursuant to this section shall be developed after identification of a need in the community for such programs, through consultation with representatives of the general public, judiciary, law enforcement and defense and prosecution bar.

5. Until December 31, 2000, in communities where local volunteer community boards are established at the request of the court, the following guidelines apply:

(1) The department shall provide a program of training to eligible volunteers and develop specific conditions of a probation program and conditions of probation for offenders referred to it by the court. Such conditions, as established by the community boards and the department, may include

compensation and restitution to the community and the victim by fines, fees, day fines, victim-offender mediation, participation in victim impact panels, community service, or a combination of the aforementioned conditions;

(2) In referring offenders to local volunteer community boards for probation supervision pursuant to this section, the court is encouraged to select those volunteers who live in close geographical proximity to the community in which the crime is alleged to have occurred for supervision purposes;

(3) The term of probation shall not exceed five years and may be concluded by the court when conditions imposed are met to the satisfaction of the local volunteer community board.

6. The department may staff programs created pursuant to this section with employees of the department or may contract with other public or private agencies for delivery of services as otherwise provided by law.**]**

[227.381. The portion of interstate 55 in St. Louis County between Butler Hill Road and Meramec Bottom Road shall be designated the "Officer Thomas G. Smith Jr. Memorial Highway".**]**

[228.362. 1. Unless exceptions to the commissioners' report have been filed pursuant to section 228.358, the plaintiffs shall not be entitled to use of the private road until judgment is entered and becomes final and appeals, if any, have been exhausted and the plaintiffs have satisfied the damage award contained in the judgment. The plaintiffs may voluntarily abandon the proceedings and dismiss the petition at any time prior to satisfaction of the damage award, and if the plaintiffs do not satisfy the damage award within sixty days following the date upon which the judgment becomes final and appeals, if any, have been exhausted, then the proceedings shall be deemed abandoned. In either instance, the circuit court shall retain jurisdiction solely to enter an order vacating the judgment, dismissing the petition and ordering disposition of the bond, if any. No execution shall issue on the damage award. If the plaintiffs shall have used the private road before judgment has become final and appeals, if any, have been exhausted and the private road is not for any reason established according to the terms of sections 228.342 to 228.368, after final judgment and appeals, the plaintiffs and their sureties shall be liable on their bond for all damages and costs occasioned by such use of the private road. If the petition is voluntarily dismissed after the filing of the commissioners' report or is deemed abandoned, the plaintiffs and the successors and assigns to the real property which was the subject of the petition shall be barred for a period of seven years from the date of the abandonment or dismissal from filing another petition under sections 228.342 to 228.368, for the establishment of a private road over the same or any part of the real property over which the private road was sought in the prior petition.

2. If a party files exceptions to the commissioners' report pursuant to this section, the plaintiffs shall be entitled to use of the private road before judgment

is entered and becomes final and appeals, if any, have been exhausted, if the plaintiffs shall have given an appeal bond in an amount as the circuit court deems sufficient to pay the probable damages that plaintiffs will owe and costs.**]**

[286.060. 1. It shall be the duty of the commission, and it shall have power, jurisdiction and authority:

(1) To sue and be sued in its official name;

(2) To have and use an official seal bearing the following inscription: "The Labor and Industrial Relations Commission of the State of Missouri", which shall be judicially noticed;

(3) To have all powers, duties and responsibilities conferred or imposed upon it by the workers' compensation law (chapter 287), the victims of crime law, chapter 595, the division of labor standards law (within chapters 286, 290, 291, 292, 293, 294 and 444), and the unemployment compensation law (chapter 288);

(4) To approve or disapprove all rules or regulations promulgated by any division within the department;

(5) To establish and maintain as far as practicable a central system of collecting, preparing, compiling and reporting all material for statistical use in all divisions of the department of labor and industrial relations, and to this end the department shall have access to the books and records of all state departments, except those which are required by law to be kept confidential. The commission may by regulation permit employers or other persons to file combined reports of information required by law to be reported to the several divisions within the department whenever it finds that same or similar information is required by law to be reported by such employers or persons to more than one division within the department;

(6) To maintain, as far as practicable, a central system for payroll and other accounting for the several divisions in the department;

(7) To compile and publish, in printed form, at the expense of the divisions within the department all rules and regulations (except such rules and regulations which relate to the internal management of the department) which have been adopted by or with the approval of the commission, and to furnish copies thereof to any citizen of the state upon request;

(8) To adopt all regulations necessary to the efficient internal management of the department, not inconsistent with any provisions of law; and to adopt regulations governing its proceedings in connection with the exercise of its quasi-judicial functions;

(9) The commission or any member of the commission may hold hearings, require the attendance of witnesses, administer oaths and take testimony;

(10) Each of the commissioners shall have power to certify to official acts;

(11) To prepare and submit to each regular session of the general assembly and to the governor at the beginning of each session of the general assembly, a complete and detailed report of the activities of the department, including the activities of each division within the department, during the preceding biennial period. Such report shall include a balance sheet of the moneys in the various administrative funds under its jurisdiction as well as all information required to be reported by the various laws under its jurisdiction, which reports shall be in lieu of any report to the general assembly now required by law for any department or office, the powers and duties of which are by this chapter vested in a division in the department of labor and industrial relations;

(12) To require the division of employment security to furnish it with a stenographer or clerk to file, process and keep records of all cases appealed from that division to the labor and industrial relations commission; and

(13) To have and perform such other powers and duties as may be conferred or imposed upon it by law.

2. No rule or portion of a rule promulgated under the authority of this chapter shall become effective until it has been approved by the joint committee on administrative rules in accordance with the procedures provided in this section, and the delegation of the legislative authority to enact law by the adoption of such rules is dependent upon the power of the joint committee on administrative rules to review and suspend rules pending ratification by the senate and the house of representatives as provided in this section.

3. Upon filing any proposed rule with the secretary of state, the filing agency shall concurrently submit such proposed rule to the committee, which may hold hearings upon any proposed rule or portion thereof at any time.

4. A final order of rulemaking shall not be filed with the secretary of state until thirty days after such final order of rulemaking has been received by the committee. The committee may hold one or more hearings upon such final order of rulemaking during the thirty-day period. If the committee does not disapprove such order of rulemaking within the thirty-day period, the filing agency may file such order of rulemaking with the secretary of state and the order of rulemaking shall be deemed approved.

5. The committee may, by majority vote of the members, suspend the order of rulemaking or portion thereof by action taken prior to the filing of the final order of rulemaking only for one or more of the following grounds:

(1) An absence of statutory authority for the proposed rule;

(2) An emergency relating to public health, safety or welfare;

(3) The proposed rule is in conflict with state law;

(4) A substantial change in circumstance since enactment of the law upon which the proposed rule is based.

6. If the committee disapproves any rule or portion thereof, the filing agency shall not file such disapproved portion of any rule with the secretary of

state and the secretary of state shall not publish in the Missouri Register any final order of rulemaking containing the disapproved portion.

7. If the committee disapproves any rule or portion thereof, the committee shall report its findings to the senate and the house of representatives. No rule or portion thereof disapproved by the committee shall take effect so long as the senate and the house of representatives ratify the act of the joint committee by resolution adopted in each house within thirty legislative days after such rule or portion thereof has been disapproved by the joint committee.

8. Upon adoption of a rule as provided in this section, any such rule or portion thereof may be suspended or revoked by the general assembly either by bill or, pursuant to section 8, article IV of the Constitution of Missouri, by concurrent resolution upon recommendation of the joint committee on administrative rules. The committee shall be authorized to hold hearings and make recommendations pursuant to the provisions of section 536.037. The secretary of state shall publish in the Missouri Register, as soon as practicable, notice of the suspension or revocation.**]**

[301.630. 1. A lienholder may assign, absolutely or otherwise, his or her lien or encumbrance in the motor vehicle or trailer to a person other than the owner without affecting the interest of the owner or the validity or effect of the lien or encumbrance, but any person without notice of the assignment is protected in dealing with the lienholder as the holder of the lien or encumbrance and the lienholder remains liable for any obligations as lienholder until the assignee is named as lienholder on the certificate.

2. The assignee may, but need not perfect the assignment, have the certificate of ownership endorsed or issued with the assignee named as lienholder, upon delivering to the director of revenue the certificate and an assignment by the lienholder named in the certificate in the form the director of revenue prescribes the application and the required fee.

3. If the certificate of ownership is being electronically retained by the director of revenue, the original lienholder may mail or deliver a notice of assignment of a lien to the director in a form prescribed by the director. Upon receipt of notice of assignment the director shall update the electronic certificate of ownership to reflect the assignment of the lien and lienholder.**]**

[304.156. 1. Within five working days of receipt of the crime inquiry and inspection report under section 304.155 or the abandoned property report under section 304.157, the director of revenue shall search the records of the department of revenue, or initiate an inquiry with another state, if the evidence presented indicated the abandoned property was registered or titled in another state, to determine the name and address of the owner and lienholder, if any. After ascertaining the name and address of the owner and lienholder, if any, the department shall, within fifteen working days, notify the towing company. Any

towing company which comes into possession of abandoned property pursuant to section 304.155 or 304.157 and who claims a lien for recovering, towing or storing abandoned property shall give notice to the title owner and to all persons claiming a lien thereon, as disclosed by the records of the department of revenue or of a corresponding agency in any other state. The towing company shall notify the owner and any lienholder within ten business days of the date of mailing indicated on the notice sent by the department of revenue, by certified mail, return receipt requested. The notice shall contain the following:

(1) The name, address and telephone number of the storage facility;

(2) The date, reason and place from which the abandoned property was removed;

(3) A statement that the amount of the accrued towing, storage and administrative costs are the responsibility of the owner, and that storage and/or administrative costs will continue to accrue as a legal liability of the owner until the abandoned property is redeemed;

(4) A statement that the storage firm claims a possessory lien for all such charges;

(5) A statement that the owner or holder of a valid security interest of record may retake possession of the abandoned property at any time during business hours by proving ownership or rights to a secured interest and paying all towing and storage charges;

(6) A statement that, should the owner consider that the towing or removal was improper or not legally justified, the owner has a right to request a hearing as provided in this section to contest the propriety of such towing or removal;

(7) A statement that if the abandoned property remains unclaimed for thirty days from the date of mailing the notice, title to the abandoned property will be transferred to the person or firm in possession of the abandoned property free of all prior liens; and

(8) A statement that any charges in excess of the value of the abandoned property at the time of such transfer shall remain a liability of the owner.

2. A towing company may only assess reasonable storage charges for abandoned property towed without the consent of the owner. Reasonable storage charges shall not exceed the charges for vehicles which have been towed with the consent of the owner on a negotiated basis. Storage charges may be assessed only for the time in which the towing company complies with the procedural requirements of sections 304.155 to 304.158.

3. In the event that the records of the department of revenue fail to disclose the name of the owner or any lienholder of record, the department shall notify the towing company which shall attempt to locate documents or other evidence of ownership on or within the abandoned property itself. The towing company must certify that a physical search of the abandoned property disclosed that no ownership documents were found and a good faith effort has been made.

For purposes of this section, "good faith effort" means that the following checks have been performed by the company to establish the prior state of registration and title:

(1) Check of the abandoned property for any type of license plates, license plate record, temporary permit, inspection sticker, decal or other evidence which may indicate a state of possible registration and title;

(2) Check the law enforcement report for a license plate number or registration number if the abandoned property was towed at the request of a law enforcement agency;

(3) Check the tow ticket/report of the tow truck operator to see if a license plate was on the abandoned property at the beginning of the tow, if a private tow; and

(4) If there is no address of the owner on the impound report, check the law enforcement report to see if an out-of-state address is indicated on the driver license information.

4. If no ownership information is discovered, the director of revenue shall be notified in writing and title obtained in accordance with subsection 7 of this section.

5. (1) The owner of the abandoned property removed pursuant to the provisions of section 304.155 or 304.157 or any person claiming a lien, other than the towing company, within ten days after the receipt of notification from the towing company pursuant to subsection 1 of this section may file a petition in the associate circuit court in the county where the abandoned property is stored to determine if the abandoned property was wrongfully taken or withheld from the owner. The petition shall name the towing company among the defendants. The petition may also name the agency ordering the tow or the owner, lessee or agent of the real property from which the abandoned property was removed. The director of revenue shall not be a party to such petition but a copy of the petition shall be served on the director of revenue who shall not issue title to such abandoned property pursuant to this section until the petition is finally decided.

(2) Upon filing of a petition in the associate circuit court, the owner or lienholder may have the abandoned property released upon posting with the court a cash or surety bond or other adequate security equal to the amount of the charges for towing and storage to ensure the payment of such charges in the event he does not prevail. Upon the posting of the bond and the payment of the applicable fees, the court shall issue an order notifying the towing company of the posting of the bond and directing the towing company to release the abandoned property. At the time of such release, after reasonable inspection, the owner or lienholder shall give a receipt to the towing company reciting any claims for loss or damage to the abandoned property or the contents thereof.

(3) Upon determining the respective rights of the parties, the final order of the court shall provide for immediate payment in full of recovery, towing, and storage fees by the abandoned property owner or lienholder or the owner, lessee,

or agent thereof of the real property from which the abandoned property was removed.

6. A towing and storage lien shall be enforced as provided in subsection 7 of this section.

7. Thirty days after the notification form has been mailed to the abandoned property owner and holder of a security agreement and the property is unredeemed and no satisfactory arrangement has been made with the lienholder in possession for continued storage, and the owner or holder of a security agreement has not requested a hearing as provided in subsection 5 of this section, the lienholder in possession may apply to the director of revenue for a certificate. The application for title shall be accompanied by:

(1) An affidavit from the lienholder in possession that he has been in possession of the abandoned property for at least thirty days and the owner of the abandoned property or holder of a security agreement has not made arrangements for payment of towing and storage charges;

(2) An affidavit that the lienholder in possession has not been notified of any application for hearing as provided in this section;

(3) A copy of the abandoned property report or crime inquiry and inspection report;

(4) A copy of the thirty-day notice given by certified mail to any owner and person holding a valid security interest and a copy of the certified mail receipt indicating that the owner and lienholder of record was sent a notice as required in this section; and

(5) A copy of the envelope or mailing container showing the address and postal markings indicating that the notice was "not forwardable" or "address unknown".

8. If notice to the owner and holder of a security agreement has been returned marked "not forwardable" or "addressee unknown", the lienholder in possession shall comply with subsection 3 of this section.

9. Any municipality or county may adopt an ordinance regulating the removal and sale of abandoned property provided such ordinance is consistent with sections 304.155 to 304.158, and, for a home rule city with more than four hundred thousand inhabitants and located in more than one county, includes the following provisions:

(1) That the department of revenue records must be searched to determine the registered owner or lienholder of the abandoned property;

(2) That if a registered owner or lienholder is disclosed in the records, that the owner and lienholder or owner or lienholder are mailed a notice by the governmental agency, by U.S. mail, advising of the towing and impoundment;

(3) That if the vehicle is older than six years and more than fifty percent damaged by collision, fire, or decay, and has a fair market value of less than two hundred dollars as determined by using any nationally recognized appraisal book or method, it must be held no less than ten days after the notice is sent pursuant

to this subsection before being sold to a licensed salvage or scrap business; provided however where a title is required under this chapter an affidavit from a certified appraiser attesting that the value of the vehicle is less than two hundred dollars;

(4) That all other vehicles must be held no less than thirty days after the notice is sent pursuant to this subsection before they may be sold.

10. Any municipality or county which has physical possession of the abandoned property and which sells abandoned property in accordance with a local ordinance may transfer ownership by means of a bill of sale signed by the municipal or county clerk or deputy and sealed with the official municipal or county seal. Such bill of sale shall contain the make and model of the abandoned property, the complete abandoned property identification number and the odometer reading of the abandoned property if available and shall be lawful proof of ownership for any dealer registered under the provisions of section 301.218, or section 301.560, or for any other person. Any dealer or other person purchasing such property from a municipality or county shall apply within thirty days of purchase for a certificate. Anyone convicted of a violation of this section shall be guilty of an infraction.

11. Any persons who have towed abandoned property prior to August 28, 1996, may, until January 1, 2000, apply to the department of revenue for a certificate. The application shall be accompanied by:

(1) A notarized affidavit explaining the circumstances by which the abandoned property came into their possession, including the name of the owner or possessor of real property from which the abandoned property was removed;

(2) The date of the removal;

(3) The current location of the abandoned property;

(4) An inspection of the abandoned property as prescribed by the director; and

(5) A copy of the thirty-day notice given by certified mail to any owner and person holding a valid security interest of record and a copy of the certified mail receipt.

12. If the director is satisfied with the genuineness of the application and supporting documents submitted pursuant to this section, the director shall issue one of the following:

(1) An original certificate of title if the vehicle owner has obtained a vehicle examination certificate as provided in section 301.190 which indicates that the vehicle was not previously in a salvaged condition or rebuilt;

(2) An original certificate of title designated as prior salvage if the vehicle examination certificate as provided in section 301.190 indicates the vehicle was previously in a salvage condition or rebuilt;

(3) A salvage certificate of title designated with the words "salvage/abandoned property" or junking certificate based on the condition of the

abandoned property as stated in the abandoned property report or crime inquiry and inspection report;

(4) Notwithstanding the provisions of section 301.573 to the contrary, if satisfied with the genuineness of the application and supporting documents, the director shall issue an original title to abandoned property previously issued a salvage title as provided in this section, if the vehicle examination certificate as provided in section 301.190 does not indicate the abandoned property was previously in a salvage condition or rebuilt.

13. If abandoned property is insured and the insurer of property regards the property as a total loss and the insurer satisfies a claim by the owner for the property, then the insurer or lienholder shall claim and remove the property from the storage facility or make arrangements to transfer the title, and such transfer of title subject to agreement shall be in complete satisfaction of all claims for towing and storage, to the towing company or storage facility. The owner of the abandoned vehicle, lienholder or insurer, to the extent the vehicle owner's insurance policy covers towing and storage charges, shall pay reasonable fees assessed by the towing company and storage facility. The property shall be claimed and removed or title transferred to the towing company or storage facility within thirty days of the date that the insurer paid a claim for the total loss of the property or is notified as to the location of the abandoned property, whichever is the later event. Upon request, the insurer of the property shall supply the towing company and storage facility with the name, address and phone number of the insurance company and of the insured and with a statement regarding which party is responsible for the payment of towing and storage charges under the insurance policy.**]**

[304.678. The operator of a motor vehicle overtaking a bicycle proceeding in the same direction on the roadway, as defined in section 300.010, shall leave a safe distance when passing the bicycle, and shall maintain clearance until safely past the overtaken bicycle.**]**

[321.701. 1. Each member of a fire protection district board located in any county of the first classification with a population of nine hundred thousand or more inhabitants shall be subject to recall from office by the registered voters of the district from which he was elected. Proceedings may be commenced for the recall of any fire protection district board member by the filing of a notice of intention to circulate a recall petition pursuant to sections 321.701 to 321.716.

2. Proceedings may not be commenced against any member if, at the time of commencement, that member:

(1) Has not held office during his current term for a period of more than one hundred eighty days; or

(2) Has one hundred eighty days or less remaining in his term; or

(3) Has had a recall election determined in his favor within the current term of office.**]**

[321.714. 1. If the election authority finds the signatures on the petition, together with the supplementary petition sections if any, to be sufficient, it shall submit its certificate as to the sufficiency of the petition to the fire protection district board prior to its next meeting. The certificate shall contain:

(1) The name of the member whose recall is sought;

(2) The number of signatures required by law;

(3) The total number of signatures on the petition;

(4) The number of valid signatures on the petition.

2. Following the fire protection board's receipt of the certificate, the election authority shall order an election to be held on one of the election days specified in section 115.123. The election shall be held not less than forty-five days nor more than one hundred twenty days after the fire protection district board receives the petition. Nominations hereunder shall be made by filing a statement of candidacy with the election authority.

3. At any time prior to forty-two days before the election, the member sought to be recalled may offer his resignation. If his resignation is offered, the recall question shall be removed from the ballot and the office declared vacant. The member who resigned may not fill the vacancy which shall be filled as provided by law.**]**

[324.712. 1. No license shall be issued or renewed unless the applicant files with the division a certificate or certificates of insurance from an insurance company or companies authorized to do business in this state. The applicant must demonstrate that he or she has:

(1) Motor vehicle insurance for bodily injury to or death of one or more persons in any one accident and for injury or destruction of property of others in any one accident with minimum coverage of five hundred thousand dollars;

(2) Comprehensive general liability insurance with a minimum coverage of two million dollars, including coverage of operations on state streets and highways that are not covered by motor vehicle insurance; and

(3) Workers' compensation insurance that complies with chapter 287 for all employees.

2. The certificate or certificates shall provide for continuous coverage during the effective period of the license issued pursuant to this section. At the time the certificate is filed, the applicant shall also file with the division a current list of all motor vehicles covered by the certificate. The applicant shall file amendments to the list within fifteen days of any changes.

3. An insurance company issuing any insurance policy required by this section shall notify the division of any of the following events at least thirty days before its occurrence:

(1) Cancellation of the policy;
(2) Nonrenewal of the policy by the company; or
(3) Any change in the policy.

4. In addition to all coverages required by this section, the applicant shall file with the division a copy of either:

(1) A bond or other acceptable surety providing coverage in the amount of fifty thousand dollars for the benefit of a person contracting with the housemover to move that person's house for all claims for property damage arising from the movement of a house; or

(2) A policy of cargo insurance in the amount of one hundred thousand dollars.**]**

[335.067. 1. The state board of nursing may establish an impaired nurse program to promote the early identification, intervention, treatment, and rehabilitation of nurses who may be impaired by reasons of illness, substance abuse, or as a result of any mental condition. This program shall be available to anyone holding a current license and may be entered voluntarily, as part of an agreement with the board of nursing, or as a condition of a disciplinary order entered by the board of nursing.

2. The board may enter into a contractual agreement with a nonprofit corporation or a nursing association for the purpose of creating, supporting, and maintaining a program to be designated as the impaired nurse program. The board may promulgate administrative rules subject to the provisions of this section and chapter 536 to effectuate and implement any program formed pursuant to this section.

3. The board may expend appropriated funds necessary to provide for operational expenses of the program formed pursuant to this section.

4. Any member of the program, as well as any administrator, staff member, consultant, agent, or employee of the program, acting within the scope of his or her duties and without actual malice, and all other persons who furnish information to the program in good faith and without actual malice, shall not be liable for any claim of damages as a result of any statement, decision, opinion, investigation, or action taken by the program, or by any individual member of the program.

5. All information, interviews, reports, statements, memoranda, or other documents furnished to or produced by the program, as well as communications to or from the program, any findings, conclusions, interventions, treatment, rehabilitation, or other proceedings of the program which in any way pertain to a licensee who may be, or who actually is, impaired shall be privileged and confidential.

6. All records and proceedings of the program which pertain or refer to a licensee who may be, or who actually is, impaired shall be privileged and confidential and shall be used by the program and its members only in the

exercise of the proper function of the program and shall not be considered public records under chapter 610, and shall not be subject to court subpoena or subject to discovery or introduction as evidence in any civil, criminal, or administrative proceedings except as provided in subsection 4 of this section.

7. The program may disclose information relative to an impaired licensee only when:

(1) It is essential to disclose the information to further the intervention, treatment, or rehabilitation needs of the impaired licensee and only to those persons or organizations with a need to know;

(2) Its release is authorized in writing by the impaired licensee;

(3) A licensee has breached his or her contract with the program. In this instance, the breach may be reported only to the board of nursing; or

(4) The information is subject to a court order.

8. When pursuing discipline against a licensed practical nurse, registered nurse, or advanced practice registered nurse for violating one or more causes stated in subsection 2 of section 335.066, the board may, if the violation is related to chemical dependency or mental health, require that the licensed practical nurse, registered nurse, or advanced practice registered nurse complete the impaired nurse program under such terms and conditions as are agreed to by the board and the licensee for a period not to exceed five years. If the licensee violates a term or condition of an impaired nurse program agreement entered into under this section, the board may elect to pursue discipline against the licensee pursuant to chapter 621 for the original conduct that resulted in the impaired nurse program agreement, or for any subsequent violation of subsection 2 of section 335.066.

While the licensee participates in the impaired nurse program, the time limitations of section 620.154 shall toll under subsection 7 of section 620.154. All records pertaining to the impaired nurse program agreements are confidential and may only be released under subdivision (7) of subsection 14 of section 620.010.

9. The board may disclose information and records to the impaired nurse program to assist the program in the identification, intervention, treatment, and rehabilitation of licensed practical nurses, registered nurses, or advanced practice registered nurses who may be impaired by reason of illness, substance abuse, or as the result of any physical or mental condition. The program shall keep all information and records provided by the board confidential to the extent the board is required to treat the information and records closed to the public under chapter 620.**]**

[339.040. 1. Licenses shall be granted only to persons who present, and corporations, associations, partnerships, limited partnerships and limited liability companies whose officers, professional corporations, managers, associates, general partners, or members who actively participate in such entity's brokerage,

broker-salesperson, or salesperson business present, satisfactory proof to the commission that they:

(1) Are persons of good moral character; and

(2) Bear a good reputation for honesty, integrity, and fair dealing; and

(3) Are competent to transact the business of a broker or salesperson in such a manner as to safeguard the interest of the public.

2. In order to determine an applicant's qualifications to receive a license under sections 339.010 to 339.180 and sections 339.710 to 339.860, the commission shall hold oral or written examinations at such times and places as the commission may determine.

3. Each applicant for a broker or salesperson license shall be at least eighteen years of age and shall pay the broker examination fee or the salesperson examination fee.

4. Each applicant for a broker license shall be required to have satisfactorily completed the salesperson license examination prescribed by the commission. For the purposes of this section only, the commission may permit a person who is not associated with a licensed broker to take the salesperson examination.

5. Each application for a broker license shall include a certificate from the applicant's broker or brokers that the applicant has been actively engaged in the real estate business as a licensed salesperson for at least two years immediately preceding the date of application, and shall include a certificate from a school accredited by the commission under the provisions of section 339.045 that the applicant has, within six months prior to the date of application, successfully completed the prescribed broker curriculum or broker correspondence course offered by such school, except that the commission may waive all or part of the requirements set forth in this subsection when an applicant presents proof of other educational background or experience acceptable to the commission. Each application for a broker-salesperson license shall include evidence of the current broker license held by the applicant.

6. Each application for a salesperson license shall include a certificate from a school accredited by the commission under the provisions of section 339.045 that the applicant has, within six months prior to the date of application, successfully completed the prescribed salesperson curriculum or salesperson correspondence course offered by such school, except that the commission may waive all or part of the educational requirements set forth in this subsection when an applicant presents proof of other educational background or experience acceptable to the commission.

7. The commission may issue a temporary work permit pending final review and printing of the license to an applicant who appears to have satisfied the requirements for licenses. The commission may, at its discretion, withdraw the work permit at any time.

8. Every active broker, broker-salesperson, salesperson, officer, manager, general partner, member or associate shall provide upon request to the commission evidence that during the two years preceding he or she has completed twelve hours of real estate instruction in courses approved by the commission. The commission may, by rule and regulation, provide for individual waiver of this requirement.

9. Each entity that provides continuing education required under the provisions of subsection 8 of this section may make available instruction courses that the entity conducts through means of distance delivery. The commission shall by rule set standards for such courses. The commission may by regulation require the individual completing such distance-delivered course to complete an examination on the contents of the course. Such examination shall be designed to ensure that the licensee displays adequate knowledge of the subject matter of the course, and shall be designed by the entity producing the course and approved by the commission.

10. In the event of the death or incapacity of a licensed broker, or of one or more of the licensed general partners, officers, managers, members or associates of a real estate partnership, limited partnership, limited liability company, professional corporation, corporation, or association whereby the affairs of the broker, partnership, limited partnership, limited liability company, professional corporation, corporation, or association cannot be carried on, the commission may issue, without examination or fee, to the legal representative or representatives of the deceased or incapacitated individual, or to another individual approved by the commission, a temporary broker license which shall authorize such individual to continue for a period to be designated by the commission to transact business for the sole purpose of winding up the affairs of the broker, partnership, limited partnership, limited liability company, professional corporation, corporation, or association under the supervision of the commission.**]**

[361.170. 1. The expense of every regular and every special examination, together with the expense of administering the banking laws, including salaries, travel expenses, supplies and equipment, and including the direct and indirect expenses for rent and other supporting services furnished by the state, shall be paid by the banks and trust companies of the state, and for this purpose the director shall, prior to the beginning of each fiscal year, make an estimate of the expenses to be incurred by the division during such fiscal year. To this there shall be added an amount not to exceed fifteen percent of the estimated expenses to pay the costs of rent and other supporting services such as the costs related to the division's services from the state auditor and attorney general and an amount sufficient to cover the cost of fringe benefits furnished by the state. From this total amount the director shall deduct the estimated amount of the anticipated annual income to the fund from all sources other than bank or

trust company assessments. The director shall allocate and assess the remainder to the several banks and trust companies in the state on the basis of a weighted formula to be established by the director, which will take into consideration their total assets, as reflected in the last preceding report called for by the director pursuant to the provisions of section 361.130 or from information obtained pursuant to subsection 3 of section 361.130 and, for trust companies which do not take deposits or make loans, the volume of their trust business, and the relative cost, in salaries and expenses, of examining banks and trust companies of various size and this calculation shall result in an assessment for each bank and trust company which reasonably represents the costs of the division of finance incurred with respect to such bank or trust company. A statement of such assessment shall be sent by the director to each bank and trust company on or before July first. One-half of the amount so assessed to each bank or trust company shall be paid by it to the state director of the department of revenue on or before July fifteenth, and the remainder shall be paid on or before January fifteenth of the next year.

2. Any expenses incurred or services performed on account of any bank, trust company or other corporation subject to the provisions of this chapter, outside of the normal expense of any annual or special examination, shall be charged to and paid by the corporation for whom they were incurred or performed. Fees and charges to other corporations subject to this chapter shall be reviewed at least annually by the division of finance to determine whether regulatory costs are offset by the fees and charges and the director of the division of finance shall revise fees and charges to fully recover such costs to the extent allowed by law or recommend to the general assembly necessary statutory changes to fully recover such costs.

3. The director of the division of finance shall prepare and maintain an equitable salary schedule for examiners, professional staff, and support personnel that are employees of the division. Personnel employed by the division shall be compensated according to the following schedule, provided that such expense of administering the banking laws is assessed and paid in accordance with this section. The positions and classification plan for such personnel attributed to the examination of the state bank and trust companies shall allow for a comparison of such positions with similar bank examiner positions at federal bank regulatory agencies. State bank examiner positions shall not be compensated at more than ninety percent of parity for corresponding federal positions for similar geographic locations in the state as determined by the director of the division of finance.

4. The state treasurer shall credit such payments to a special fund to be known as the "Division of Finance Fund", which is hereby created and which shall be devoted solely to the payment of expenditures actually incurred by the division and attributable to the regulation of banks, trust companies, and other corporations subject to the jurisdiction of the division. Any amount, other than the amount not to exceed fifteen percent for supporting services and the amount of fringe benefits described in subsection 1 of this section, remaining in such

fund at the end of any fiscal year and any earnings attributed to such fund shall not be transferred and placed to the credit of the general revenue fund as provided in section 33.080, but shall be applicable by appropriation of the general assembly to the payment of such expenditures of the division in the succeeding fiscal year and shall be applied by the division to the reduction of the amount to be assessed to banks and trust companies in such succeeding fiscal year; provided the amount not to exceed fifteen percent for supporting services and the amount of fringe benefits described in subsection 1 of this section shall be returned to general revenue to the extent supporting services are not directly allocated to the fund.**]**

[370.107. 1. Every credit union organized pursuant to section 370.010 and operating pursuant to the laws of this state shall pay to the department of revenue a fee determined by the director based on the total assets of the credit union as of December thirty-first of the preceding fiscal year. One-half of the fee shall be paid on or before July fifteenth, and the balance shall be paid on or before January fifteenth of the next succeeding year. The maximum fee shall be calculated according to the following table:

Total Assets	Fee
Under $2,000,000	$0.125 per $1,000 of assets up to a maximum of $250
$2,000,000 or more but less than $5,000,000	$250, plus $1 per $1,000 of assets in excess of $2,000,000
$5,000,000 or more but less than $10,000,000	$3,250, plus $0.35 per $1,000 of assets in excess of $5,000,000
$10,000,000 or more but less than $25,000,000	$5,000, plus $0.20 per $1,000 of assets in excess of $10,000,000
$25,000,000 or more	$8,000, plus $0.15 per $1,000 of assets in excess of $25,000,000.

The shares of one credit union which are owned by another credit union shall be excluded from the assets of the first credit union for the purpose of computing the supervisory fee levied pursuant to this section. All fees assessed shall be accounted for as prepaid expenses on the books of the credit union.

2. The state treasurer shall credit such payments, including all fees and charges made pursuant to this chapter to a special fund to be known as the "Division of Credit Unions Fund", which is hereby created and which shall be devoted solely and exclusively to the payment of expenditures actually incurred by the division and attributable to the regulation of credit unions. Any amount remaining in such fund at the end of any fiscal year and any earnings attributed to such fund shall not be transferred and placed to the credit of the general revenue fund as provided in section 33.080 but shall be used, upon appropriation by the general assembly, for the payment of such expenditures of the division in the succeeding fiscal year and shall be applied by the division to the reduction of the amount to be assessed to credit unions in such succeeding fiscal year. In the event two or more credit unions are merged or consolidated, such excess amounts shall be credited to the surviving or new credit union.

3. The expense of every regular and every special examination, together with the expenses of administering the laws pertaining to credit unions, including salaries, travel expenses, supplies and equipment, credit union commission expenses of administrative and clerical assistance, legal costs and any other reasonable expense in the performance of its duties, and an amount not to exceed fifteen percent of the above-estimated expenses to pay the actual costs of rent, utilities, other occupancy expenses and other supporting services furnished by any department, division or executive office of this state and an amount sufficient to cover the cost of fringe benefits shall be paid by the credit unions of this state by the payment of fees yielded by this section.

4. The director of the division of credit unions shall prepare and maintain an equitable salary schedule for examiners, professional staff, and support personnel who are employees of the division. Personnel employed by the division shall be compensated according to this schedule, provided that such expense of administering the credit union laws is assessed and paid in accordance with this section. The positions and classification plan for such personnel attributed to the examination of the state credit unions shall allow for a comparison of such positions with similar examiner positions at federal credit union regulatory agencies. State credit union examiner positions shall not be compensated more than ninety percent of parity for corresponding federal positions for similar geographic locations in Missouri as determined by the director of the division of credit unions. Personnel employed by the division shall be compensated according to this schedule, provided that such expense of administering the credit union laws is assessed and paid in accordance with this section.**]**

[376.1500. As used sections 376.1500 to 376.1532, the following words or phrases mean:

(1) "Director", the director of the department of insurance, financial institutions and professional registration;

(2) "Discount card", a card or any other purchasing mechanism or device, which is not insurance, that purports to offer discounts or access to discounts in health- related purchases from health care providers;

(3) "Discount medical plan", a business arrangement or contract in which a person, in exchange for fees, dues, charges, or other consideration, provides access for plan members to providers of medical services and the right to receive medical services from those providers at a discount. The term does not include any product regulated as an insurance product, group health service product or membership in a health maintenance organization in this state or discounts provided by an insurer, group health service, or health maintenance organizations where those discounts are provided at no cost to the insured or member and are offered due to coverage with a licensed insurer, group health service, or health maintenance organization. The term does not include an arrangement where the discounts or prices are sold, rented, or otherwise provided to another licensed carrier, self- insured or self-funded employer sponsored plan, Taft-Hartley trust, or licensed third party administrator;

(4) "Discount medical plan organization", a person or an entity that operates a discount medical plan;

(5) "Health care provider", any person or entity licensed by this state to provide health care services including, but not limited to physicians, hospitals, home health agencies, pharmacies, and dentists;

(6) "Health care provider network", an entity which directly contracts with physicians and hospitals and has contractual rights to negotiate on behalf of those health care providers with a discount medical plan organization to provide medical services to members of the discount medical plan organization;

(7) "Marketer", a person or entity who markets, promotes, sells or distributes a discount medical plan, including a private label entity that places its name on and markets or distributes a discount medical plan but does not operate a discount medical plan;

(8) "Medical services", any care, service or treatment of illness or dysfunction of, or injury to, the human body including, but not limited to, physician care, inpatient care, hospital surgical services, emergency services, ambulance services, dental care services, vision care services, mental health services, substance abuse services, chiropractic services, podiatric care services, laboratory services, and medical equipment and supplies. The term does not include pharmaceutical supplies or prescriptions;

(9) "Member", any person who pays fees, dues, charges, or other consideration for the right to receive the purported benefits of a discount medical plan; and

(10) "Person", an individual, corporation, business trust, estate, trust, partnership, association, joint venture, limited liability company, or any other government or commercial entity.**]**

[393.906. A nonprofit water company shall have power:

(1) To sue and be sued, in its corporate name;

(2) To have succession by its corporate name for the period stated in its articles of incorporation or, if no period is stated in its articles of incorporation, to have such succession perpetually;

(3) To adopt a corporate seal and alter the same at pleasure;

(4) To provide water treatment services to its members, to governmental agencies and political subdivisions;

(5) To make loans to persons to whom water treatment is or will be supplied by the company for the purpose of, and otherwise to assist such persons in, installing therein plumbing fixtures, appliances, apparatus and equipment of any and all kinds and character, and in connection with such installation to purchase, acquire, lease, sell, distribute, install and repair such plumbing fixtures, appliances, apparatus and equipment, and to accept or otherwise acquire, and to sell, assign, transfer, endorse, pledge, hypothecate and otherwise dispose of notes, bonds and other evidences of indebtedness and any and all types of security for such indebtedness;

(6) To make loans to persons to whom water treatment is or will be supplied by the company for the purpose of, and otherwise to assist such persons in, constructing, maintaining and operating commercial or industrial plants or facilities;

(7) To construct, purchase, take, receive, lease as lessee or otherwise acquire, and to own, hold, use, equip, maintain and operate, and to sell, assign, transfer, convey, exchange, lease as lessor, mortgage, pledge or otherwise dispose of or encumber, water provision or collection or treatment systems, plants, lands, buildings, structures, dams and equipment, and any and all kinds and classes of real or personal property whatsoever, which shall be deemed necessary, convenient or appropriate to accomplish the purpose for which the company is organized;

(8) To purchase or otherwise acquire, and to own, hold, use and exercise and to sell, assign, transfer, convey, mortgage, pledge, hypothecate or otherwise dispose of or encumber, franchises, rights, privileges, licenses, rights-of-way and easements;

(9) To borrow money and otherwise contract indebtedness, and to issue notes, bonds and other evidences of indebtedness, and to secure the payment of such indebtedness by mortgage, pledge, deed of trust, or any other encumbrance upon any or all of its then-owned or after-acquired real or personal property, assets, franchises, revenues or income;

(10) To construct, maintain and operate water distribution and collection and treatment plants and lines along, upon, under and across all public thoroughfares, including without limitation, all roads, highways, streets, alleys, bridges and causeways, and upon, under and across all publicly owned lands;

(11) To exercise the power of eminent domain in the manner provided by the laws of this state for the exercise of that power by corporations constructing or operating electric transmission and distribution lines or systems;

(12) To conduct its business and exercise any or all of its powers within or without this state;

(13) To adopt, amend and repeal bylaws; and

(14) To do and perform any and all other acts and things, and to have and exercise any and all other powers which may be necessary, convenient or appropriate to accomplish the purpose for which the company is organized.**]**

[393.921. 1. No person shall become a member of a nonprofit water company unless such person shall agree to use services furnished by the company when such shall be available through its facilities. The bylaws of a company may provide that any person, including an incorporator, shall cease to be a member of such company if such person shall fail or refuse to use services made available by the company or if services shall not be made available to such person by the company within a specified time after such person shall have become a member of such company. Membership in the company shall not be transferable, except as provided in the bylaws. The bylaws may prescribe additional qualifications and limitations with respect to membership.

2. An annual meeting of the members shall be held at such time as shall be provided in the bylaws.

3. Special meetings of the members may be called by the board of directors, by any three directors, by not less than ten percent of the members or by the president.

4. Meetings of members shall be held at such place as may be provided in the bylaws. In the absence of any such provisions, all meetings shall be held in the city or town in which the principal office of the company is located.

5. Except as otherwise provided in sections 393.900 to 393.951, written or printed notice stating the time and place of each meeting of members and, in the case of a special meeting, the purpose or purposes for which the meeting is called, shall be given to each member, either personally or by mail, not less than ten nor more than twenty-five days before the date of the meeting.

6. Two percent of the members, present in person or by mail or proxy shall constitute a quorum for the transaction of business at all meetings of the members, unless the bylaws prescribe the presence of a greater percentage of the members for a quorum. If less than a quorum is present at any meeting, a majority of those present in person may adjourn the meeting from time to time without further notice.

7. Each member shall be entitled to one vote on each matter submitted to a vote at a meeting. Voting shall be in person, but, if the bylaws so provide, may also be by proxy or by mail, or both. If the bylaws provide for voting by

proxy or by mail, they shall also prescribe the conditions under which proxy or mail voting shall be exercised.**]**

[441.236. 1. In the event that any premises to be leased by a landlord is or was used as a site for methamphetamine production, the landlord shall disclose in writing to the tenant the fact that methamphetamine was produced on the premises, provided that the landlord had knowledge of such prior methamphetamine production. The landlord shall disclose any prior knowledge of methamphetamine production, regardless of whether the persons involved in the production were convicted for such production.

2. A landlord shall disclose in writing the fact that any premises to be leased by the landlord either was the place of residence of a person convicted of any of the following crimes, or was the storage site or laboratory for any of the substances for which a person was convicted of any of the following crimes, provided that the landlord knew or should have known of such convictions:

(1) Creation of a controlled substance in violation of section 195.420;

(2) Possession of ephedrine with intent to manufacture methamphetamine in violation of section 195.246;

(3) Unlawful use of drug paraphernalia with the intent to manufacture methamphetamine in violation of subsection 2 of section 195.233;

(4) Endangering the welfare of a child by any of the means described in subdivision (4) or (5) of subsection 1 of section 568.045; or

(5) Any other crime related to methamphetamine, its salts, optical isomers and salts of its optical isomers either in chapter 195 or in any other provision of law.**]**

[470.270. 1. Notwithstanding any other provision of this chapter, after the owner, the owner's assignee, personal representative, grantee, heirs, devisees or other successors, entitled to any moneys, refund of rates or premiums or effects by reason of any litigation concerning rates, refunds, refund of premiums, fares or charges collected by any person or corporation in the state of Missouri for any service rendered or to be rendered in said state, or for any contract of insurance on property in this state, or under any contract of insurance performed or to be performed in said state, which moneys, refund of rates or premiums or effects have been paid into or deposited in connection with any cause in any court of the state of Missouri or in connection with any cause in any United States court, or so paid into the custody of any depositary, clerk, custodian, or other officer of such court, whether the same be afterwards transferred and deposited in the United States treasury or not, shall be and remain unknown, or the whereabouts of such person or persons shall be and has been unknown, for the period heretofore, or hereafter, of three successive years, or such moneys, refund of rates or premiums or effects remain unclaimed for the period heretofore, or hereafter, of three successive years, from the time such moneys or property are ordered

repaid or distributed by such courts, such moneys or property shall be deemed abandoned and transferred to the state of Missouri, with all interest and earnings actually accrued thereon to the date of transfer of the same. All moneys or property transferring to the state pursuant to this section shall be deemed unclaimed property under the uniform disposition of unclaimed property act as set forth in chapter 447 and shall be treated in the same manner as all other unclaimed property under such act.

2. In fiscal year 2003, the commissioner of administration shall estimate the amount of any additional state revenue received pursuant to subsection 3 of section 470.020 and shall transfer an equivalent amount of general revenue to the schools of the future fund created in section 163.005.**]**

[565.082. 1. A person commits the crime of assault of a law enforcement officer, corrections officer, emergency personnel, or probation and parole officer in the second degree if such person:

(1) Knowingly causes or attempts to cause physical injury to a law enforcement officer, corrections officer, emergency personnel, or probation and parole officer by means of a deadly weapon or dangerous instrument;

(2) Knowingly causes or attempts to cause physical injury to a law enforcement officer, corrections officer, emergency personnel, highway worker in a construction zone or work zone, or probation and parole officer by means other than a deadly weapon or dangerous instrument;

(3) Recklessly causes serious physical injury to a law enforcement officer, corrections officer, emergency personnel, or probation and parole officer; or

(4) While in an intoxicated condition or under the influence of controlled substances or drugs, operates a motor vehicle or vessel in this state and when so operating, acts with criminal negligence to cause physical injury to a law enforcement officer, corrections officer, emergency personnel, or probation and parole officer;

(5) Acts with criminal negligence to cause physical injury to a law enforcement officer, corrections officer, emergency personnel, or probation and parole officer by means of a deadly weapon or dangerous instrument;

(6) Purposely or recklessly places a law enforcement officer, corrections officer, emergency personnel, or probation and parole officer in apprehension of immediate serious physical injury; or

(7) Acts with criminal negligence to create a substantial risk of death or serious physical injury to a law enforcement officer, corrections officer, emergency personnel, or probation and parole officer.

2. As used in this section, "emergency personnel" means any paid or volunteer firefighter, emergency room or trauma center personnel, or emergency medical technician as defined in subdivisions (15), (16), (17), and (18) of section 190.100.

3. As used in this section the term "corrections officer" includes any jailer or corrections officer of the state or any political subdivision of the state.

4. Assault of a law enforcement officer, corrections officer, emergency personnel, or probation and parole officer in the second degree is a class B felony unless committed pursuant to subdivision (2), (5), (6), or (7) of subsection 1 of this section in which case it is a class C felony.**]**

[644.031. 1. The general assembly may appropriate funds to the clean water commission of the department of natural resources for the control of storm water in any county of the first classification or in any city with a population between three hundred fifty thousand and five hundred thousand, or any city not within a county. The commission shall administer and expend such funds in accordance with the terms of the appropriation.

2. The commission shall administer and expend such funds in the following manner:

(1) The funds shall be distributed based on the percentage of the population of a county or city that is eligible pursuant to this section in relation to the combined population of all counties and cities that are eligible for such funds pursuant to this section, according to the most recent federal decennial census. Participating counties or cities must have a comprehensive storm water control plan or study approved by the Missouri clean water commission, or a comparable study acceptable to the U.S. Army Corps of Engineers and approved by the commission, prior to being eligible, however, a comprehensive storm water control plan or study prepared by any city or other political subdivision within a participating county may be accepted by the clean water commission in lieu of a county plan or study;

(2) The commission shall obligate all funds appropriated under this section to qualifying political subdivisions for storm water projects or for a comprehensive storm water control plan or study approved by the Missouri clean water commission prior to the end of the fiscal year of the appropriation or reappropriation. The political subdivisions receiving assistance under this section shall award all significant construction contracts for their projects within eighteen months of the appropriation or reappropriation;

(3) Any funds remaining unobligated at the end of the fiscal year together with any funds obligated for construction contracts which were not awarded within eighteen months of the appropriation or reappropriation shall be returned to the commission and redistributed in accordance with this section.

3. Funds authorized by the general assembly for storm water control to an eligible county or city may be expended for no more than one-third of the costs of any one storm water project.

4. Other provisions of this section notwithstanding, in those cities or counties served by a sewer district established pursuant to article VI, section

30(a) of the Constitution of the state of Missouri, any grants or loans awarded shall be disbursed directly to such district.**]**

[644.568. In addition to those sums authorized prior to August 28, 1999, the board of fund commissioners of the state of Missouri, as authorized by section 37(g) of article III of the Constitution of the state of Missouri, may borrow on the credit of this state the sum of ten million dollars for the purposes of financing and constructing improvements as set out in this chapter. The department shall allocate these funds to counties, municipalities, sewer districts, water districts, or any combination of the same to provide grants and loans for rural water and sewer projects.**]**

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