

HOUSE AMENDMENT NO. \_\_\_\_  
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Offered By

AMEND House Amendment No. \_\_\_\_ to House Committee Substitute for House Bill Nos. 876, 771, 676 & 551, Page 1, Line 32, by inserting after all of the said line the following:

"Further amend said bill, Page 8, Section 94.902, Line 131, by inserting after all of the said section and line the following:

"135.1620. 1. As used in this section, the following terms mean:

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

(2) "Eligible expenses", expenses incurred in the construction or development of real property for the purpose of establishing a full-service grocery store in a food desert;

(3) "Food desert", a census tract that has a poverty rate of at least twenty percent or a median family income of less than eighty percent of the statewide average and where at least five hundred people or thirty-three percent of the population are located at least one-half mile away from a full-service grocery store in urbanized areas or at least ten miles away in rural areas;

(4) "Full-service grocery store", a grocery store that provides a full complement of healthful fruits, vegetables, grains, meat, and dairy products along with household items. Fresh fruits and vegetables shall be available for sale in quantities that are substantially similar to industry standards for facilities of similar size. A lack of availability of fresh fruits and vegetables in sufficient quantities due to a supply shortage, as determined by the department, shall not disqualify an entity from being a full-service grocery store otherwise eligible for tax credits pursuant to this section;

(5) "New location", a full-service grocery store facility located on a tract of real property within a food desert acquired by or leased to a taxpayer on or after January 1, 2024. A location shall be deemed to have been acquired by or leased to a taxpayer on or after January 1, 2024, if the transfer of title to the taxpayer, the transfer of possession under a binding contract to transfer title to the taxpayer, or the commencement of the term of the lease to the taxpayer occurs on or after January 1, 2024, or if the commencement of the construction or installation of the facility by or on behalf of a taxpayer occurs on or after January 1, 2024;

(6) "Rural area", a town or community within the state that is not within a metropolitan statistical area and has a population of six thousand or fewer inhabitants as determined by the last

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1 preceding federal decennial census or any unincorporated area not within a metropolitan statistical  
2 area;

3 (7) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
4 withholding tax imposed under sections 143.191 to 143.265;

5 (8) "Taxpayer", any individual, partnership, or corporation as described under section  
6 143.441 or 143.471 that is subject to the tax imposed under chapter 143, excluding withholding tax  
7 imposed under sections 143.191 to 143.265, or any charitable organization that is exempt from  
8 federal income tax and whose Missouri unrelated business taxable income, if any, would be subject  
9 to the state income tax imposed under chapter 143;

10 (9) "Urbanized area", an urbanized area as designated by the United States Census Bureau.

11 2. For all tax years beginning on or after January 1, 2024, a taxpayer shall be allowed to  
12 claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of the  
13 taxpayer's eligible expenses that are in excess of initial eligible expenses of:

14 (1) One million dollars if the full-service grocery store is established in a charter county, a  
15 county of the first classification, or a city not within a county; or

16 (2) Five hundred thousand dollars if the full-service grocery store is established in any other  
17 county.

18 3. (1) In order to claim a tax credit pursuant to this section, a taxpayer shall submit an  
19 application to the department, which shall include:

20 (a) All eligible expenses incurred by the taxpayer;

21 (b) The date of the commencement of construction of the full-service grocery store;

22 (c) The anticipated date of the commencement of operations of the full-service grocery  
23 store; and

24 (d) Any other information required by the department to implement the provisions of this  
25 section;

26 (2) The amount of the tax credit shall not exceed the amount of the taxpayer's state tax  
27 liability in the tax year for which the credit is claimed, and such taxpayer shall not be allowed to  
28 claim a tax credit in excess of two million five hundred thousand dollars per tax year. However, any  
29 tax credit that cannot be claimed in the tax year the eligible expenses were incurred may be carried  
30 over to the next three succeeding tax years until the full credit is claimed.

31 4. The total amount of tax credits that may be authorized under this section shall not exceed  
32 twenty-five million dollars in any calendar year, which shall be authorized on a first-come, first-  
33 served basis.

34 5. Tax credits issued under the provisions of this section may be transferred, sold, or  
35 assigned.

36 6. (1) The issuance of tax credits authorized under this section shall cease and the  
37 department shall recoup from the taxpayer and deposit in the general revenue fund an amount equal  
38 to all credits previously issued to the taxpayer under this section, less any amounts previously

1 repaid, increased by the amount of interest that would have been earned on the amount of such tax  
2 credits, in the event that the taxpayer:

3 (a) Fails to complete construction of a full-service grocery store within five years of the  
4 commencement of the project; or

5 (b) Fails to operate a full-service grocery store at the same new location for at least ten  
6 consecutive years.

7 (2) A taxpayer shall annually submit a report to the department, on a form to be developed  
8 by the department, indicating that the taxpayer is in compliance with the provisions of this section.

9 7. The department may promulgate rules to implement the provisions of this section. Any  
10 rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority  
11 delegated in this section shall become effective only if it complies with and is subject to all of the  
12 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
13 nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to  
14 review, to delay the effective date, or to disapprove and annul a rule are subsequently held  
15 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
16 August 28, 2023, shall be invalid and void.

17 8. Under section 23.253 of the Missouri sunset act:

18 (1) The program authorized under this section shall automatically sunset on December  
19 thirty-first, six years after the effective date of this section, unless reauthorized by an act of the  
20 general assembly;

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

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

26 (4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit properly  
27 issued before the program was sunset in a tax year after the program is sunset."; and"; and

28  
29 Further amend said bill by amending the title, enacting clause, and intersectional references  
30 accordingly.

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32 THIS AMENDS AMENDMENT 1701H02.13H