

FIRST EXTRAORDINARY SESSION OF THE
SECOND REGULAR SESSION

HOUSE BILL NO. 8

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CUPPS.

5987H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 60.301, 60.315, 60.345, 135.305, 135.686, 137.1018, 144.030, 266.355, 301.010, 301.062, 304.180, 304.240, 348.436, 348.500, 643.050, 643.079, and 643.245, RSMo, and to enact in lieu thereof twenty-three new sections relating to agricultural economic opportunities, with a penalty provision and an emergency clause.

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

Section A. Sections 60.301, 60.315, 60.345, 135.305, 135.686, 137.1018, 144.030, 266.355, 301.010, 301.062, 304.180, 304.240, 348.436, 348.500, 643.050, 643.079, and 643.245, RSMo, are repealed and twenty-three new sections enacted in lieu thereof, to be known as sections 60.301, 60.315, 60.345, 135.305, 135.686, 135.755, 135.775, 135.778, 135.1610, 137.1018, 144.030, 275.357, 301.010, 301.062, 304.180, 304.240, 348.436, 348.491, 348.493, 348.500, 643.050, 643.079, and 643.245, to read as follows:

60.301. Whenever the following words and terms are used in this chapter they shall have the following meaning unless the context clearly indicates that a different meaning is intended:

- (1) "Corners of the United States public land survey", those points that determine the boundaries of the various subdivisions represented on the official plat such as the township corner, the section corner, the quarter-section corner, grant corner ~~and~~, meander corner, **and center of section**;
- (2) "Existent corner", a corner whose position can be identified by verifying the evidence of the original monument or its accessories, or by some physical evidence described in the field notes, or located by an acceptable supplemental survey record or some physical

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.

11 evidence thereof, or by testimony. The physical evidence of a corner may have been entirely
12 obliterated but the corner will be considered existent if its position can be recovered through
13 the testimony of one or more witnesses who have a dependable knowledge of the original
14 location. A legally reestablished corner shall have the same status as an existent corner;

15 (3) "Lost corner", a corner whose position cannot be determined, beyond reasonable
16 doubt, either from traces of the original marks or from acceptable evidence or testimony that
17 bears upon the original position;

18 (4) "Monument", the physical object which marks the corner point determined by the
19 surveying process. The accessories, such as bearing trees, bearing objects, reference
20 monuments, mounds of stone and other similar objects that aid in identifying the corner
21 position, are also considered a part of a corner monument;

22 (5) "Obliterated, decayed or destroyed corner", ~~[an-existent corner]~~ **a position** at
23 whose point there are no remaining traces of the original monument or its accessories, but
24 whose location has been perpetuated by subsequent surveys, or the point may be recovered
25 beyond reasonable doubt by the acts and testimony of local residents, competent surveyors,
26 other qualified local authorities or witnesses, or by some acceptable record evidence. A
27 position that depends upon the use of collateral evidence can be accepted only if duly
28 supported, generally through proper relation to known corners, and agreement with the field
29 notes regarding distances to natural objects, stream crossings, line trees, etc., or
30 unquestionable testimony;

31 (6) "Original government survey", that survey executed under the authority of the
32 United States government as recorded on the official plats and field notes of the United States
33 public land survey maintained by the Missouri department of agriculture;

34 (7) "Proportionate measurement", a measurement of a line that gives equal relative
35 weight to all parts of the line. The excess or deficiency between two existent corners is so
36 distributed that the amount of excess or deficiency given to each interval bears the same
37 proportion to the whole difference as the record length of the interval bears to the whole
38 record distance:

39 (a) "Single proportionate measurement", a measurement of a line applied to a new
40 measurement made between known points on a line to determine one or more positions on
41 that line;

42 (b) "Double proportionate measurement", a measurement applied to a new
43 measurement made between four known corners, two each on intersecting meridional and
44 latitudinal lines, for the purpose of relating the intersection to both. ~~[The procedure is
45 described as follows: first, measurements will be made between the nearest existent corners
46 north and south of the lost corner. A temporary point will be determined to locate the latitude
47 of the lost corner on the straight line connecting the existent corners and at the proper~~

48 ~~proportionate distance. Second, measurements will be made between the nearest existent~~
49 ~~corners east and west of the lost corner. A temporary point will be determined to locate the~~
50 ~~longitude of the lost corner on the straight line connecting the existent corners and at the~~
51 ~~proportionate distance. Third, determine the location of the lost corner at the intersection of~~
52 ~~an east-west line through the point determining the latitude of the lost corner with a north-~~
53 ~~south line through the point determining the longitude of the lost corner.]~~ When the total
54 length of the line between the nearest existing corners was not measured in the original
55 government survey, the record distance from one existing corner to the lost corner will be
56 used instead of the proportionate distance. This exception will apply to either or both of the
57 east-west or north-south lines;

58 (8) "Record distance", the distance or length as shown on the original government
59 survey. In determining record distances, consideration shall be given as to whether the
60 distance was measured on a random or true line.

60.315. The following rules for the reestablishment of lost corners shall be applied
2 only when it is determined that the corner is lost: (The rules utilize proportional measurement
3 which harmonizes surveying practice with legal and equitable considerations. This plan of
4 relocating a lost corner is always employed unless it can be shown that the corner so located
5 is in substantial disagreement with the general scheme of the original government survey as
6 monumented. In such cases the surveyor shall use procedures that produce results consistent
7 with the original survey of that township.)

8 (1) Existent original corners shall not be disturbed. Consequently, discrepancies
9 between the new and record measurements shall not in any manner affect the measurements
10 beyond the existent corners; but the differences shall be distributed proportionately within the
11 several intervals along the line between the corners;

12 (2) Standard parallels shall be given precedence over other township exteriors, and,
13 ordinarily, the latter shall be given precedence over subdivisional lines; section corners shall
14 be located or reestablished before the position of lost quarter-section corners can be
15 determined;

16 (3) Lost township corners common to four townships shall be reestablished by double
17 proportionate measurement between the nearest existent corners on opposite sides of the lost
18 township corner;

19 (4) Lost township corners located on standard parallels and common only to two
20 townships shall be reestablished by single proportionate measurement between the nearest
21 existent corners on opposite sides of the lost township corner on the standard parallel;

22 (5) ~~[Lost standard corners shall be reestablished on a standard or correction line by~~
23 ~~single proportionate measurement on the line connecting the nearest identified standard or~~
24 ~~closing corners on opposite sides of the lost corner or corners, as the case may be;~~

25 ~~(6) All lost section and quarter-section corners on the township boundary lines shall~~
26 ~~be reestablished by single proportionate measurement between the nearest existent corners on~~
27 ~~opposite sides of the lost corner according to the conditions represented upon the original~~
28 ~~government plat;~~

29 ~~(7)~~ **Lost corners on township exteriors, excluding corners referenced in**
30 **subdivision (3) of this section, whether they are standard or closing corners, shall be**
31 **reestablished by single proportionate measurement on the line connecting the next**
32 **nearest existent standard or closing corner on opposite sides of the lost corner;**

33 **(6)** A lost interior corner of four sections shall be reestablished by double
34 proportionate measurement;

35 ~~[(8) A lost closing corner shall be reestablished on the true line that was closed upon,~~
36 ~~and at the proper proportional interval between the nearest existent corners on opposite sides~~
37 ~~of the lost corner;~~

38 ~~(9)~~ **(7)** All lost quarter-section corners on the section boundaries within the township
39 shall be reestablished by single proportionate measurement between the adjoining section
40 corners, after the section corners have been identified or reestablished; and

41 ~~[(10)]~~ **(8)** Where a line has been terminated with a measurement in one direction only,
42 a lost corner shall be reestablished by record bearing and distance, counting from the nearest
43 regular corner, the latter having been duly identified or reestablished.

60.345. The quarter-section corners of sections south of the township line and east of
2 the range line, and not established by the original government survey will be established
3 according to the conditions represented upon the official government plat using **single**
4 proportionate measurement between the ~~adjoining~~ section corners belonging to the same
5 section as the quarter-section corner being established, the section corners having first been
6 identified or reestablished. **The proportional position shall be offset, if necessary, in a**
7 **cardinal direction to the true line defined by the nearest adjacent corners on opposite**
8 **sides of the quarter-section corner to be established.**

135.305. A Missouri wood energy producer shall be eligible for a tax credit on taxes
2 otherwise due under chapter 143, except sections 143.191 to 143.261, as a production
3 incentive to produce processed wood products in a qualified wood-producing facility using
4 Missouri forest product residue. The tax credit to the wood energy producer shall be five
5 dollars per ton of processed material. The credit may be claimed for a period of five years
6 and is to be a tax credit against the tax otherwise due. No new tax credits, provided for under
7 sections 135.300 to 135.311, shall be authorized after June 30, ~~[2020]~~ **2026**. In no event shall
8 the aggregate amount of all tax credits allowed under sections 135.300 to 135.311 exceed six
9 million dollars in any given fiscal year. There shall be no tax credits authorized under
10 sections 135.300 to 135.311 unless an appropriation is made for such tax credits.

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

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

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

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

(3) "Meat processing modernization or expansion", constructing, improving, or acquiring buildings or facilities, or acquiring equipment for meat processing including the following, if used exclusively for meat processing and if acquired and placed in service in this state during tax years beginning on or after January 1, 2017, but ending on or before December 31, ~~2024~~ **2026**:

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

(b) Building additions;

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

(d) Livestock intake and storage equipment;

(e) Processing and manufacturing equipment including cutting equipment, mixers, grinders, sausage stuffers, meat smokers, curing equipment, cooking equipment, pipes, motors, pumps, and valves;

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

(g) Warehouse equipment including storage and curing racks;

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

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

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

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

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

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

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

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

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

48 3. For all tax years beginning on or after January 1, 2017, but ending on or before
49 December 31, ~~[2021]~~ **2026**, a taxpayer shall be allowed a tax credit for meat processing
50 modernization or expansion related to the taxpayer's meat processing facility. The tax credit
51 amount shall be equal to twenty-five percent of the amount the taxpayer paid in the tax year
52 for meat processing modernization or expansion.

53 4. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's
54 state tax liability for the tax year for which the credit is claimed. No tax credit claimed under
55 this section shall be refundable. The tax credit shall be claimed in the tax year in which the
56 meat processing modernization or expansion expenses were paid, but any amount of credit
57 that the taxpayer is prohibited by this section from claiming in a tax year may be carried
58 forward to any of the taxpayer's four subsequent tax years. The total amount of tax credits
59 that any taxpayer may claim shall not exceed seventy-five thousand dollars per year. If two or
60 more persons own and operate the meat processing facility, each person may claim a credit
61 under this section in proportion to ~~[his or her]~~ **such person's** ownership interest; except that,
62 the aggregate amount of the credits claimed by all persons who own and operate the meat
63 processing facility shall not exceed seventy-five thousand dollars per year. The amount of tax
64 credits authorized in this section ~~[and section 135.679]~~ in a calendar year shall not exceed two
65 million dollars. Tax credits shall be issued on an as-received application basis until the
66 calendar year limit is reached. Any credits not issued in any calendar year shall expire and
67 shall not be issued in any subsequent year.

68 5. To claim the tax credit allowed under this section, the taxpayer shall submit to the
69 authority an application for the tax credit on a form provided by the authority and any
70 application fee imposed by the authority. The application shall be filed with the authority at
71 the end of each calendar year in which a meat processing modernization or expansion project
72 was completed and for which a tax credit is claimed under this section. The application shall
73 include any certified documentation, proof of meat processing modernization or expansion,
74 and any other information required by the authority. All required information obtained by the

75 authority shall be confidential and not disclosed except by court order, subpoena, or as
76 otherwise provided by law. If the taxpayer and the meat processing modernization or
77 expansion meet all criteria required by this section and approval is granted by the authority,
78 the authority shall issue a tax credit certificate in the appropriate amount. Tax credit
79 certificates issued under this section may be assigned, transferred, sold, or otherwise
80 conveyed, and the new owner of the tax credit certificate shall have the same rights in the tax
81 credit as the original taxpayer. If a tax credit certificate is assigned, transferred, sold, or
82 otherwise conveyed, a notarized endorsement shall be filed with the authority specifying the
83 name and address of the new owner of the tax credit certificate and the value of the tax credit.

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

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

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

94 9. The authority may promulgate rules to implement the provisions of this section.
95 Any rule or portion of a rule, as that term is defined in section 536.010, that is created under
96 the authority delegated in this section shall become effective only if it complies with and is
97 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section
98 and chapter 536 are nonseverable and if any of the powers vested with the general assembly
99 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a
100 rule are subsequently held unconstitutional, then the grant of rulemaking authority and any
101 rule proposed or adopted after August 28, 2016, shall be invalid and void.

102 10. This section shall not be subject to the Missouri sunset act, sections 23.250 to
103 23.298.

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

- 2 (1) "Department", the Missouri department of revenue;
3 (2) "Distributor", a person, firm, or corporation doing business in this state
4 that:
5 (a) Produces, refines, blends, compounds, or manufactures motor fuel;
6 (b) Imports motor fuel into the state; or
7 (c) Is engaged in distribution of motor fuel;

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

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

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

16 2. For all tax years beginning on or after January 1, 2023, a retail dealer that
17 sells higher ethanol blend at such retail dealer's retail service station or a distributor
18 that sells higher ethanol blend directly to the final user located in this state shall be
19 allowed a tax credit to be taken against the retail dealer's or distributor's state income
20 tax liability. The amount of the credit shall equal five cents per gallon of higher ethanol
21 blend sold by the retail dealer and dispensed through metered pumps at the retail
22 dealer's retail service station or by a distributor directly to the final user located in this
23 state during the tax year in which the tax credit is claimed. Tax credits authorized
24 pursuant to this section shall not be transferred, sold, or assigned. If the amount of the
25 tax credit exceeds the taxpayer's state tax liability, the difference shall not be refundable
26 but may be carried forward to any of the five subsequent tax years. The total amount of
27 tax credits authorized pursuant to this section for any given fiscal year shall not exceed
28 five million dollars.

29 3. In the event the total amount of tax credits claimed under this section exceeds
30 the amount of available tax credits, the tax credits shall be apportioned among all
31 eligible retail dealers and distributors claiming a tax credit by April fifteenth, or as
32 directed by section 143.851, of the fiscal year in which the tax credit is claimed.

33 4. The tax credit allowed by this section shall be claimed by such taxpayer at the
34 time such taxpayer files a return and shall be applied against the income tax liability
35 imposed by chapter 143, excluding the withholding tax imposed by sections 143.191 to
36 143.265, after reduction for all other credits allowed thereon. The department may
37 require any documentation it deems necessary to implement the provisions of this
38 section.

39 5. The department shall promulgate rules to implement the provisions of this
40 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
41 created under the authority delegated in this section shall become effective only if it
42 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
43 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
44 vested with the general assembly pursuant to chapter 536 to review, to delay the

45 effective date, or to disapprove and annul a rule are subsequently held unconstitutional,
46 then the grant of rulemaking authority and any rule proposed or adopted after the
47 effective date of this section shall be invalid and void.

48 6. Under section 23.253 of the Missouri sunset act:

49 (1) The provisions of this section shall automatically sunset on December 31,
50 2026, unless reauthorized by an act of the general assembly; and

51 (2) If such program is reauthorized, the program authorized under this section
52 shall automatically sunset twelve years after the effective date of the reauthorization of
53 this section; and

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

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

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

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

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

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

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

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

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

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

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

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

28 2. For all tax years beginning on or after January 1, 2023, a retail dealer that
29 sells a biodiesel blend at a retail service station or a distributor that sells a biodiesel
30 blend directly to the final user located in this state shall be allowed a tax credit to be
31 taken against the retail dealer or distributor's state income tax liability. The amount of
32 the credit shall be equal to:

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

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

41 3. Tax credits authorized under this section shall not be transferred, sold, or
42 assigned. If the amount of the tax credit exceeds the taxpayer's state tax liability, the
43 difference shall be refundable. The total amount of tax credits authorized under this
44 section for any given fiscal year shall not exceed sixteen million dollars.

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

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

55 6. Notwithstanding any other provision of law to the contrary, if the tax credit
56 cap in this section is not met, the remaining amount of tax credits available to claim
57 shall be applied to the tax credit in section 135.778 if the tax credit cap in section 135.778
58 has been met.

59 7. Notwithstanding the provisions of section 32.057 to the contrary, the
60 department may work with the division of weights and measures within the department
61 of agriculture to validate that the biodiesel blend a retail dealer or distributor claims for

62 the tax credit authorized under this section contains a sufficient percentage of biodiesel
63 fuel.

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

73 9. Under section 23.253 of the Missouri sunset act:

74 (1) The provisions of the new program authorized under this section shall
75 automatically sunset on December 31, 2026, unless reauthorized by an act of the general
76 assembly;

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

80 (3) This section shall terminate on September first of the calendar year
81 immediately following the calendar year in which the program authorized under this
82 section is sunset. The termination of the program as described in this subsection shall
83 not be construed to preclude any qualified taxpayer who claims any benefit under any
84 program that is sunset under this subsection from claiming such benefit for all allowable
85 activities related to such claim that were completed before the program was sunset or to
86 eliminate any responsibility of the department to verify the continued eligibility of
87 qualified individuals receiving tax credits and to enforce other requirements of law that
88 applied before the program was sunset.

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

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

9 (2) "B99", a blend of ninety-nine percent biodiesel fuel that meets the most
10 recent version of the ASTM International D6751 Standard Specification for Biodiesel

11 **Fuel Blend Stock with a minimum of one-tenth of one percent and maximum of one**
12 **percent diesel fuel that meets the most recent version of the ASTM International D975**
13 **Standard Specification for Diesel Fuel;**

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

15 **(4) "Missouri biodiesel producer", a person, firm, or corporation doing business**
16 **in this state that produces biodiesel fuel in this state, is registered with the United States**
17 **Environmental Protection Agency according to the requirements of 40 CFR Part 79,**
18 **and has begun construction on such facility or has been selling biodiesel fuel produced**
19 **at such facility on or before the effective date of this section.**

20 **2. For all tax years beginning on or after January 1, 2023, a Missouri biodiesel**
21 **producer shall be allowed a tax credit to be taken against the producer's state income**
22 **tax liability. The amount of the tax credit shall be two cents per gallon of biodiesel fuel**
23 **produced by the Missouri biodiesel producer.**

24 **3. Tax credits authorized under this section shall not be transferred, sold, or**
25 **assigned. If the amount of the tax credit exceeds the taxpayer's state tax liability, the**
26 **difference shall be refundable. The total amount of tax credits authorized under this**
27 **section for any given fiscal year shall not exceed four million dollars.**

28 **4. In the event the total amount of tax credits claimed under this section exceeds**
29 **the amount of available tax credits, the tax credits shall be apportioned among all**
30 **eligible Missouri biodiesel producers claiming the credit by April fifteenth, or as**
31 **directed by section 143.851, of the fiscal year in which the tax credit is claimed.**

32 **5. The tax credit authorized under this section shall be claimed by such taxpayer**
33 **at the time such taxpayer files a return and shall be applied against the income tax**
34 **liability imposed by chapter 143 after reduction for all other credits allowed thereon.**
35 **The department may require any documentation it deems necessary to administer the**
36 **provisions of this section.**

37 **6. Notwithstanding any other provision of law to the contrary, if the tax credit**
38 **cap in this section is not met, the remaining amount of tax credits available to claim**
39 **shall be applied to the tax credit in section 135.775 if the tax credit cap in section 135.775**
40 **has been met.**

41 **7. The department shall promulgate rules to implement and administer the**
42 **provisions of this section. Any rule or portion of a rule, as that term is defined in section**
43 **536.010, that is created pursuant to the authority delegated in this section shall become**
44 **effective only if it complies with and is subject to all of the provisions of chapter 536 and,**
45 **if applicable, section 536.028. This section and chapter 536 are nonseverable and if any**
46 **of the powers vested with the general assembly pursuant to chapter 536 to review, to**
47 **delay the effective date, or to disapprove and annul a rule are subsequently held**

48 **unconstitutional, then the grant of rulemaking authority and any rule proposed or**
49 **adopted after the effective date of this section shall be invalid and void.**

50 **8. Under section 23.253 of the Missouri sunset act:**

51 **(1) The provisions of the new program authorized under this section shall**
52 **automatically sunset on December 31, 2026, unless reauthorized by an act of the general**
53 **assembly;**

54 **(2) If such program is reauthorized, the program authorized under this section**
55 **shall automatically sunset twelve years after the effective date of the reauthorization of**
56 **this section; and**

57 **(3) This section shall terminate on September first of the calendar year**
58 **immediately following the calendar year in which the program authorized under this**
59 **section is sunset. The termination of the program as described in this subsection shall**
60 **not be construed to preclude any qualified taxpayer who claims any benefit under any**
61 **program that is sunset under this subsection from claiming such benefit for all allowable**
62 **activities related to such claim that were completed before the program was sunset, or to**
63 **eliminate any responsibility of the department to verify the continued eligibility of**
64 **qualified individuals receiving tax credits and to enforce other requirements of law that**
65 **applied before the program was sunset.**

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

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

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

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

14 **(4) "Urban area", an urbanized area as defined by the United States Census**
15 **Bureau;**

16 **(5) "Urban farm", an agricultural plot or facility in an urban area that produces**
17 **agricultural food products used solely for distribution to the public by sale or donation.**
18 **"Urban farm" shall include community-run gardens. "Urban farm" shall not include**
19 **personal farms or residential lots for personal use.**

20 **2. For all tax years beginning on or after January 1, 2023, a taxpayer shall be**
21 **allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal**
22 **to fifty percent of the taxpayer's eligible expenses for establishing or improving an**
23 **urban farm that focuses on food production.**

24 **3. The amount of the tax credit claimed shall not exceed the amount of the**
25 **taxpayer's state tax liability in the tax year for which the credit is claimed, and the**
26 **taxpayer shall not be allowed to claim a tax credit under this section in excess of five**
27 **thousand dollars for each urban farm. The total amount of tax credits that may be**
28 **authorized for all taxpayers for eligible expenses incurred on any given urban farm**
29 **shall not exceed twenty-five thousand dollars. Any tax credit that cannot be claimed in**
30 **the tax year the contribution was made may be carried over to the next three succeeding**
31 **tax years until the full credit is claimed.**

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

34 **5. Tax credits issued under the provisions of this section shall not be transferred,**
35 **sold, or assigned.**

36 **6. The Missouri agricultural and small business development authority shall**
37 **recapture the amount of tax credits issued to any taxpayer who, after receiving such tax**
38 **credit, uses the urban farm for the personal benefit of the taxpayer instead of for**
39 **producing agricultural food products used solely for distribution to the public by sale or**
40 **donation.**

41 **7. The Missouri agricultural and small business development authority may**
42 **promulgate rules to implement the provisions of this section. Any rule or portion of a**
43 **rule, as that term is defined in section 536.010, that is created under the authority**
44 **delegated in this section shall become effective only if it complies with and is subject to**
45 **all of the provisions of chapter 536 and, if applicable, section 536.028. This section and**
46 **chapter 536 are nonseverable and if any of the powers vested with the general assembly**
47 **pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul**
48 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority**
49 **and any rule proposed or adopted after the effective date of this section shall be invalid**
50 **and void.**

51 **8. Under section 23.253 of the Missouri sunset act:**

52 **(1) The program authorized under this section shall automatically sunset on**
53 **December 31, 2026, unless reauthorized by an act of the general assembly;**

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

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

60 **(4) Nothing in this subsection shall prevent a taxpayer from claiming a tax credit**
61 **properly issued before the program was sunset in a tax year after the program is sunset.**

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

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

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

18 4. (1) As used in this subsection, the following terms mean:

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

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

23 (2) For all taxable years beginning on or after January 1, 2009, a freight line company
24 shall, subject to appropriation, be allowed a credit against the tax levied under this section for
25 the applicable tax year. The tax credit amount shall be equal to the amount of eligible
26 expenses incurred during the calendar year immediately preceding the tax year for which the
27 credit under this section is claimed. The amount of the tax credit issued shall not exceed the
28 freight line company's liability for the tax levied under this section for the tax year for which
29 the credit is claimed.

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

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

35 5. Pursuant to section 23.253 of the Missouri sunset act:

36 (1) The program authorized under **subsection 4 of** this section shall expire on August
37 28, ~~2020~~ **2026**; and

38 (2) **Subsection 4 of** this section shall terminate on September 1, ~~2024~~ **2027**.

144.030. 1. There is hereby specifically exempted from the provisions of sections
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant
3 to sections 144.010 to 144.525 such retail sales as may be made in commerce between this
4 state and any other state of the United States, or between this state and any foreign country,
5 and any retail sale which the state of Missouri is prohibited from taxing pursuant to the
6 Constitution or laws of the United States of America, and such retail sales of tangible
7 personal property which the general assembly of the state of Missouri is prohibited from
8 taxing or further taxing by the constitution of this state.

9 2. There are also specifically exempted from the provisions of the local sales tax law
10 as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to
11 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local
12 sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525
13 and 144.600 to 144.745:

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of
15 such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be
16 consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing
17 water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted
18 into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone
19 or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested
20 will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed
21 form at retail; economic poisons registered pursuant to the provisions of the Missouri
22 pesticide registration law, sections 281.220 to 281.310, which are to be used in connection
23 with the growth or production of crops, fruit trees or orchards applied before, during, or after
24 planting, the crop of which when harvested will be sold at retail or will be converted into
25 foodstuffs which are to be sold ultimately in processed form at retail;

26 (2) Materials, manufactured goods, machinery and parts which when used in
27 manufacturing, processing, compounding, mining, producing or fabricating become a
28 component part or ingredient of the new personal property resulting from such
29 manufacturing, processing, compounding, mining, producing or fabricating and which new
30 personal property is intended to be sold ultimately for final use or consumption; and

31 materials, including without limitation, gases and manufactured goods, including without
32 limitation slagging materials and firebrick, which are ultimately consumed in the
33 manufacturing process by blending, reacting or interacting with or by becoming, in whole
34 or in part, component parts or ingredients of steel products intended to be sold ultimately for
35 final use or consumption;

36 (3) Materials, replacement parts and equipment purchased for use directly upon, and
37 for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling
38 stock or aircraft engaged as common carriers of persons or property;

39 (4) Replacement machinery, equipment, and parts and the materials and supplies
40 solely required for the installation or construction of such replacement machinery, equipment,
41 and parts, used directly in manufacturing, mining, fabricating or producing a product which is
42 intended to be sold ultimately for final use or consumption; and machinery and equipment,
43 and the materials and supplies required solely for the operation, installation or construction of
44 such machinery and equipment, purchased and used to establish new, or to replace or expand
45 existing, material recovery processing plants in this state. For the purposes of this
46 subdivision, a "material recovery processing plant" means a facility that has as its primary
47 purpose the recovery of materials into a usable product or a different form which is used in
48 producing a new product and shall include a facility or equipment which are used exclusively
49 for the collection of recovered materials for delivery to a material recovery processing plant
50 but shall not include motor vehicles used on highways. For purposes of this section, the terms
51 motor vehicle and highway shall have the same meaning pursuant to section 301.010. For the
52 purposes of this subdivision, subdivision (5) of this subsection, and section 144.054, as well
53 as the definition in subdivision (9) of subsection 1 of section 144.010, the term "product"
54 includes telecommunications services and the term "manufacturing" shall include the
55 production, or production and transmission, of telecommunications services. The preceding
56 sentence does not make a substantive change in the law and is intended to clarify that the term
57 "manufacturing" has included and continues to include the production and transmission of
58 "telecommunications services", as enacted in this subdivision and subdivision (5) of this
59 subsection, as well as the definition in subdivision (9) of subsection 1 of section 144.010.
60 The preceding two sentences reaffirm legislative intent consistent with the interpretation of
61 this subdivision and subdivision (5) of this subsection in *Southwestern Bell Tel. Co. v.*
62 *Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v.*
63 *Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and accordingly abrogates the
64 Missouri supreme court's interpretation of those exemptions in *IBM Corporation v. Director*
65 *of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the extent inconsistent with this section and
66 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002) and
67 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005). The

68 construction and application of this subdivision as expressed by the Missouri supreme court
69 in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001); *Southwestern*
70 *Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and *Southwestern Bell*
71 *Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is hereby affirmed.
72 Material recovery is not the reuse of materials within a manufacturing process or the use of a
73 product previously recovered. The material recovery processing plant shall qualify under the
74 provisions of this section regardless of ownership of the material being recovered;

75 (5) Machinery and equipment, and parts and the materials and supplies solely
76 required for the installation or construction of such machinery and equipment, purchased and
77 used to establish new or to expand existing manufacturing, mining or fabricating plants in the
78 state if such machinery and equipment is used directly in manufacturing, mining or
79 fabricating a product which is intended to be sold ultimately for final use or consumption.
80 The construction and application of this subdivision as expressed by the Missouri supreme
81 court in *DST Systems, Inc. v. Director of Revenue*, 43 S.W.3d 799 (Mo. banc 2001);
82 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and
83 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), is
84 hereby affirmed;

85 (6) Tangible personal property which is used exclusively in the manufacturing,
86 processing, modification or assembling of products sold to the United States government or to
87 any agency of the United States government;

88 (7) Animals or poultry used for breeding or feeding purposes, or captive wildlife;

89 (8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates
90 and other machinery, equipment, replacement parts and supplies used in producing
91 newspapers published for dissemination of news to the general public;

92 (9) The rentals of films, records or any type of sound or picture transcriptions for
93 public commercial display;

94 (10) Pumping machinery and equipment used to propel products delivered by
95 pipelines engaged as common carriers;

96 (11) Railroad rolling stock for use in transporting persons or property in interstate
97 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or
98 more or trailers used by common carriers, as defined in section 390.020, in the transportation
99 of persons or property;

100 (12) Electrical energy used in the actual primary manufacture, processing,
101 compounding, mining or producing of a product, or electrical energy used in the actual
102 secondary processing or fabricating of the product, or a material recovery processing plant as
103 defined in subdivision (4) of this subsection, in facilities owned or leased by the taxpayer, if
104 the total cost of electrical energy so used exceeds ten percent of the total cost of production,

105 either primary or secondary, exclusive of the cost of electrical energy so used or if the raw
106 materials used in such processing contain at least twenty-five percent recovered materials as
107 defined in section 260.200. There shall be a rebuttable presumption that the raw materials
108 used in the primary manufacture of automobiles contain at least twenty-five percent
109 recovered materials. For purposes of this subdivision, "processing" means any mode of
110 treatment, act or series of acts performed upon materials to transform and reduce them to a
111 different state or thing, including treatment necessary to maintain or preserve such processing
112 by the producer at the production facility;

113 (13) Anodes which are used or consumed in manufacturing, processing,
114 compounding, mining, producing or fabricating and which have a useful life of less than
115 one year;

116 (14) Machinery, equipment, appliances and devices purchased or leased and used
117 solely for the purpose of preventing, abating or monitoring air pollution, and materials and
118 supplies solely required for the installation, construction or reconstruction of such machinery,
119 equipment, appliances and devices;

120 (15) Machinery, equipment, appliances and devices purchased or leased and used
121 solely for the purpose of preventing, abating or monitoring water pollution, and materials and
122 supplies solely required for the installation, construction or reconstruction of such machinery,
123 equipment, appliances and devices;

124 (16) Tangible personal property purchased by a rural water district;

125 (17) All amounts paid or charged for admission or participation or other fees paid by
126 or other charges to individuals in or for any place of amusement, entertainment or recreation,
127 games or athletic events, including museums, fairs, zoos and planetariums, owned or operated
128 by a municipality or other political subdivision where all the proceeds derived therefrom
129 benefit the municipality or other political subdivision and do not inure to any private person,
130 firm, or corporation, provided, however, that a municipality or other political subdivision may
131 enter into revenue-sharing agreements with private persons, firms, or corporations providing
132 goods or services, including management services, in or for the place of amusement,
133 entertainment or recreation, games or athletic events, and provided further that nothing in this
134 subdivision shall exempt from tax any amounts retained by any private person, firm, or
135 corporation under such revenue-sharing agreement;

136 (18) All sales of insulin, and all sales, rentals, repairs, and parts of durable medical
137 equipment, prosthetic devices, and orthopedic devices as defined on January 1, 1980, by the
138 federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965,
139 including the items specified in Section 1862(a)(12) of that act, and also specifically
140 including hearing aids and hearing aid supplies and all sales of drugs which may be legally
141 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed

142 to administer those items, including samples and materials used to manufacture samples
143 which may be dispensed by a practitioner authorized to dispense such samples and all sales or
144 rental of medical oxygen, home respiratory equipment and accessories including parts, and
145 hospital beds and accessories and ambulatory aids including parts, and all sales or rental of
146 manual and powered wheelchairs including parts, and stairway lifts, Braille writers, electronic
147 Braille equipment and, if purchased or rented by or on behalf of a person with one or more
148 physical or mental disabilities to enable them to function more independently, all sales or
149 rental of scooters including parts, and reading machines, electronic print enlargers and
150 magnifiers, electronic alternative and augmentative communication devices, and items used
151 solely to modify motor vehicles to permit the use of such motor vehicles by individuals with
152 disabilities or sales of over-the-counter or nonprescription drugs to individuals with
153 disabilities, and drugs required by the Food and Drug Administration to meet the over-the-
154 counter drug product labeling requirements in 21 CFR 201.66, or its successor, as prescribed
155 by a health care practitioner licensed to prescribe;

156 (19) All sales made by or to religious and charitable organizations and institutions in
157 their religious, charitable or educational functions and activities and all sales made by or to all
158 elementary and secondary schools operated at public expense in their educational functions
159 and activities;

160 (20) All sales of aircraft to common carriers for storage or for use in interstate
161 commerce and all sales made by or to not-for-profit civic, social, service or fraternal
162 organizations, including fraternal organizations which have been declared tax-exempt
163 organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as
164 amended, in their civic or charitable functions and activities and all sales made to
165 eleemosynary and penal institutions and industries of the state, and all sales made to any
166 private not-for-profit institution of higher education not otherwise excluded pursuant to
167 subdivision (19) of this subsection or any institution of higher education supported by public
168 funds, and all sales made to a state relief agency in the exercise of relief functions and
169 activities;

170 (21) All ticket sales made by benevolent, scientific and educational associations
171 which are formed to foster, encourage, and promote progress and improvement in the science
172 of agriculture and in the raising and breeding of animals, and by nonprofit summer theater
173 organizations if such organizations are exempt from federal tax pursuant to the provisions of
174 the Internal Revenue Code and all admission charges and entry fees to the Missouri state fair
175 or any fair conducted by a county agricultural and mechanical society organized and operated
176 pursuant to sections 262.290 to 262.530;

177 (22) All sales made to any private not-for-profit elementary or secondary school, all
178 sales of feed additives, medications or vaccines administered to livestock or poultry in the

179 production of food or fiber, all sales of pesticides used in the production of crops, livestock or
180 poultry for food or fiber, all sales of bedding used in the production of livestock or poultry for
181 food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for
182 drying agricultural crops, natural gas used in the primary manufacture or processing of fuel
183 ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible
184 new generation cooperative or an eligible new generation processing entity as defined in
185 section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor
186 vehicles and trailers, and any freight charges on any exempt item. As used in this
187 subdivision, the term "feed additives" means tangible personal property which, when mixed
188 with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used
189 in this subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants,
190 wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a
191 pesticide and the foam used to mark the application of pesticides and herbicides for the
192 production of crops, livestock or poultry. As used in this subdivision, the term "farm
193 machinery and equipment" ~~means~~ **shall mean:**

194 (a) New or used farm tractors and such other new or used farm machinery and
195 equipment, **including utility vehicles used for any agricultural use**, and repair or
196 replacement parts thereon and any accessories for and upgrades to such farm machinery and
197 equipment~~;~~ **and** rotary mowers used ~~exclusively~~ **for any agricultural purposes~~;~~ and**. **For**
198 **the purposes of this subdivision, "utility vehicle" shall mean any motorized vehicle**
199 **manufactured and used exclusively for off-highway use which is more than fifty inches**
200 **but no more than eighty inches in width, measured from outside of tire rim to outside of**
201 **tire rim, with an unladen dry weight of three thousand five hundred pounds or less,**
202 **traveling on four or six wheels;**

203 (b) Supplies and lubricants used exclusively, solely, and directly for producing crops,
204 raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for
205 ultimate sale at retail, including field drain tile~~;~~; and

206 (c) One-half of each purchaser's purchase of diesel fuel therefor which is:

207 ~~(a)~~ a. Used exclusively for agricultural purposes;

208 ~~(b)~~ b. Used on land owned or leased for the purpose of producing farm products;
209 and

210 ~~(c)~~ c. Used directly in producing farm products to be sold ultimately in processed
211 form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be
212 sold ultimately in processed form at retail;

213 (23) Except as otherwise provided in section 144.032, all sales of metered water
214 service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home

215 heating oil for domestic use and in any city not within a county, all sales of metered or
216 unmetered water service for domestic use:

217 (a) "Domestic use" means that portion of metered water service, electricity, electrical
218 current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not
219 within a county, metered or unmetered water service, which an individual occupant of a
220 residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility
221 service through a single or master meter for residential apartments or condominiums,
222 including service for common areas and facilities and vacant units, shall be deemed to be for
223 domestic use. Each seller shall establish and maintain a system whereby individual purchases
224 are determined as exempt or nonexempt;

225 (b) Regulated utility sellers shall determine whether individual purchases are exempt
226 or nonexempt based upon the seller's utility service rate classifications as contained in tariffs
227 on file with and approved by the Missouri public service commission. Sales and purchases
228 made pursuant to the rate classification "residential" and sales to and purchases made by or on
229 behalf of the occupants of residential apartments or condominiums through a single or master
230 meter, including service for common areas and facilities and vacant units, shall be considered
231 as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall
232 charge sales tax upon the entire amount of purchases classified as nondomestic use. The
233 seller's utility service rate classification and the provision of service thereunder shall be
234 conclusive as to whether or not the utility must charge sales tax;

235 (c) Each person making domestic use purchases of services or property and who uses
236 any portion of the services or property so purchased for a nondomestic use shall, by the
237 fifteenth day of the fourth month following the year of purchase, and without assessment,
238 notice or demand, file a return and pay sales tax on that portion of nondomestic purchases.
239 Each person making nondomestic purchases of services or property and who uses any portion
240 of the services or property so purchased for domestic use, and each person making domestic
241 purchases on behalf of occupants of residential apartments or condominiums through a single
242 or master meter, including service for common areas and facilities and vacant units, under a
243 nonresidential utility service rate classification may, between the first day of the first month
244 and the fifteenth day of the fourth month following the year of purchase, apply for credit or
245 refund to the director of revenue and the director shall give credit or make refund for taxes
246 paid on the domestic use portion of the purchase. The person making such purchases on
247 behalf of occupants of residential apartments or condominiums shall have standing to apply to
248 the director of revenue for such credit or refund;

249 (24) All sales of handicraft items made by the seller or the seller's spouse if the seller
250 or the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from
251 such sales do not constitute a majority of the annual gross income of the seller;

252 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4071, 4081,
253 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
254 revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales
255 taxes on such excise taxes;

256 (26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne
257 vessels which are used primarily in or for the transportation of property or cargo, or the
258 conveyance of persons for hire, on navigable rivers bordering on or located in part in this
259 state, if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel
260 while it is afloat upon such river;

261 (27) All sales made to an interstate compact agency created pursuant to sections
262 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities
263 of such agency as provided pursuant to the compact;

264 (28) Computers, computer software and computer security systems purchased for use
265 by architectural or engineering firms headquartered in this state. For the purposes of this
266 subdivision, "headquartered in this state" means the office for the administrative management
267 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

268 (29) All livestock sales when either the seller is engaged in the growing, producing or
269 feeding of such livestock, or the seller is engaged in the business of buying and selling,
270 bartering or leasing of such livestock;

271 (30) All sales of barges which are to be used primarily in the transportation of
272 property or cargo on interstate waterways;

273 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other
274 utilities which are ultimately consumed in connection with the manufacturing of cellular glass
275 products or in any material recovery processing plant as defined in subdivision (4) of this
276 subsection;

277 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
278 herbicides used in the production of crops, aquaculture, livestock or poultry;

279 (33) Tangible personal property and utilities purchased for use or consumption
280 directly or exclusively in the research and development of agricultural/biotechnology and
281 plant genomics products and prescription pharmaceuticals consumed by humans or animals;

282 (34) All sales of grain bins for storage of grain for resale;

283 (35) All sales of feed which are developed for and used in the feeding of pets owned
284 by a commercial breeder when such sales are made to a commercial breeder, as defined in
285 section 273.325, and licensed pursuant to sections 273.325 to 273.357;

286 (36) All purchases by a contractor on behalf of an entity located in another state,
287 provided that the entity is authorized to issue a certificate of exemption for purchases to a
288 contractor under the provisions of that state's laws. For purposes of this subdivision, the term

289 "certificate of exemption" shall mean any document evidencing that the entity is exempt from
290 sales and use taxes on purchases pursuant to the laws of the state in which the entity is
291 located. Any contractor making purchases on behalf of such entity shall maintain a copy of
292 the entity's exemption certificate as evidence of the exemption. If the exemption certificate
293 issued by the exempt entity to the contractor is later determined by the director of revenue to
294 be invalid for any reason and the contractor has accepted the certificate in good faith, neither
295 the contractor or the exempt entity shall be liable for the payment of any taxes, interest and
296 penalty due as the result of use of the invalid exemption certificate. Materials shall be exempt
297 from all state and local sales and use taxes when purchased by a contractor for the purpose of
298 fabricating tangible personal property which is used in fulfilling a contract for the purpose of
299 constructing, repairing or remodeling facilities for the following:

300 (a) An exempt entity located in this state, if the entity is one of those entities able to
301 issue project exemption certificates in accordance with the provisions of section 144.062; or

302 (b) An exempt entity located outside the state if the exempt entity is authorized to
303 issue an exemption certificate to contractors in accordance with the provisions of that state's
304 law and the applicable provisions of this section;

305 (37) All sales or other transfers of tangible personal property to a lessor who leases
306 the property under a lease of one year or longer executed or in effect at the time of the sale or
307 other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or
308 sections 238.010 to 238.100;

309 (38) Sales of tickets to any collegiate athletic championship event that is held in a
310 facility owned or operated by a governmental authority or commission, a quasi-governmental
311 agency, a state university or college or by the state or any political subdivision thereof,
312 including a municipality, and that is played on a neutral site and may reasonably be played at
313 a site located outside the state of Missouri. For purposes of this subdivision, "neutral site"
314 means any site that is not located on the campus of a conference member institution
315 participating in the event;

316 (39) All purchases by a sports complex authority created under section 64.920, and all
317 sales of utilities by such authority at the authority's cost that are consumed in connection with
318 the operation of a sports complex leased to a professional sports team;

319 (40) All materials, replacement parts, and equipment purchased for use directly upon,
320 and for the modification, replacement, repair, and maintenance of aircraft, aircraft power
321 plants, and aircraft accessories;

322 (41) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or
323 similar places of business for use in the normal course of business and money received by a
324 shooting range or similar places of business from patrons and held by a shooting range or
325 similar place of business for redistribution to patrons at the conclusion of a shooting event;

326 (42) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as
327 defined in section 306.010;

328 (43) Any new or used aircraft sold or delivered in this state to a person who is not a
329 resident of this state or a corporation that is not incorporated in this state, and such aircraft is
330 not to be based in this state and shall not remain in this state more than ten business days
331 subsequent to the last to occur of:

332 (a) The transfer of title to the aircraft to a person who is not a resident of this state or a
333 corporation that is not incorporated in this state; or

334 (b) The date of the return to service of the aircraft in accordance with 14 CFR 91.407
335 for any maintenance, preventive maintenance, rebuilding, alterations, repairs, or installations
336 that are completed contemporaneously with the transfer of title to the aircraft to a person who
337 is not a resident of this state or a corporation that is not incorporated in this state;

338 (44) Motor vehicles registered in excess of fifty-four thousand pounds, and the
339 trailers pulled by such motor vehicles, that are actually used in the normal course of business
340 to haul property on the public highways of the state, and that are capable of hauling loads
341 commensurate with the motor vehicle's registered weight; and the materials, replacement
342 parts, and equipment purchased for use directly upon, and for the repair and maintenance or
343 manufacture of such vehicles. For purposes of this subdivision, "motor vehicle" and "public
344 highway" shall have the meaning as ascribed in section 390.020;

345 (45) All internet access or the use of internet access regardless of whether the tax is
346 imposed on a provider of internet access or a buyer of internet access. For purposes of this
347 subdivision, the following terms shall mean:

348 (a) "Direct costs", costs incurred by a governmental authority solely because of an
349 internet service provider's use of the public right-of-way. The term shall not include costs that
350 the governmental authority would have incurred if the internet service provider did not make
351 such use of the public right-of-way. Direct costs shall be determined in a manner consistent
352 with generally accepted accounting principles;

353 (b) "Internet", computer and telecommunications facilities, including equipment and
354 operating software, that comprises the interconnected worldwide network that employ the
355 transmission control protocol or internet protocol, or any predecessor or successor protocols
356 to that protocol, to communicate information of all kinds by wire or radio;

357 (c) "Internet access", a service that enables users to connect to the internet to access
358 content, information, or other services without regard to whether the service is referred to as
359 telecommunications, communications, transmission, or similar services, and without regard to
360 whether a provider of the service is subject to regulation by the Federal Communications
361 Commission as a common carrier under 47 U.S.C. Section 201, et seq. For purposes of this
362 subdivision, internet access also includes: the purchase, use, or sale of communications

363 services, including telecommunications services as defined in section 144.010, to the extent
364 the communications services are purchased, used, or sold to provide the service described in
365 this subdivision or to otherwise enable users to access content, information, or other services
366 offered over the internet; services that are incidental to the provision of a service described in
367 this subdivision, when furnished to users as part of such service, including a home page,
368 electronic mail, and instant messaging, including voice-capable and video-capable electronic
369 mail and instant messaging, video clips, and personal electronic storage capacity; a home
370 page electronic mail and instant messaging, including voice-capable and video-capable
371 electronic mail and instant messaging, video clips, and personal electronic storage capacity
372 that are provided independently or that are not packed with internet access. As used in this
373 subdivision, internet access does not include voice, audio, and video programming or other
374 products and services, except services described in this paragraph or this subdivision, that use
375 internet protocol or any successor protocol and for which there is a charge, regardless of
376 whether the charge is separately stated or aggregated with the charge for services described in
377 this paragraph or this subdivision;

378 (d) "Tax", any charge imposed by the state or a political subdivision of the state for
379 the purpose of generating revenues for governmental purposes and that is not a fee imposed
380 for a specific privilege, service, or benefit conferred, except as described as otherwise under
381 this subdivision, or any obligation imposed on a seller to collect and to remit to the state or a
382 political subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer
383 by such a governmental entity. The term tax shall not include any franchise fee or similar fee
384 imposed or authorized under ~~[section]~~ **sections 67.1830 to 67.1846** or **section 67.2689**;
385 Section 622 or 653 of the Communications Act of 1934, 47 U.S.C. Section 542 and 47 U.S.C.
386 Section 573; or any other fee related to obligations of telecommunications carriers under the
387 Communications Act of 1934, 47 U.S.C. Section 151, et seq., except to the extent that:

388 a. The fee is not imposed for the purpose of recovering direct costs incurred by the
389 franchising or other governmental authority from providing the specific privilege, service, or
390 benefit conferred to the payer of the fee; or

391 b. The fee is imposed for the use of a public right-of-way based on a percentage of the
392 service revenue, and the fee exceeds the incremental direct costs incurred by the
393 governmental authority associated with the provision of that right-of-way to the provider
394 of internet access service.

395

396 Nothing in this subdivision shall be interpreted as an exemption from taxes due on goods or
397 services that were subject to tax on January 1, 2016;

398 (46) All purchases by a company of solar photovoltaic energy systems, components
399 used to construct a solar photovoltaic energy system, and all purchases of materials and

400 supplies used directly to construct or make improvements to such systems, provided that such
401 systems:

402 (a) Are sold or leased to an end user; or

403 (b) Are used to produce, collect and transmit electricity for resale or retail.

404 3. Any ruling, agreement, or contract, whether written or oral, express or implied,
405 between a person and this state's executive branch, or any other state agency or department,
406 stating, agreeing, or ruling that such person is not required to collect sales and use tax in this
407 state despite the presence of a warehouse, distribution center, or fulfillment center in this state
408 that is owned or operated by the person or an affiliated person shall be null and void unless it
409 is specifically approved by a majority vote of each of the houses of the general assembly. For
410 purposes of this subsection, an "affiliated person" means any person that is a member of the
411 same controlled group of corporations as defined in Section 1563(a) of the Internal Revenue
412 Code of 1986, as amended, as the vendor or any other entity that, notwithstanding its form of
413 organization, bears the same ownership relationship to the vendor as a corporation that is a
414 member of the same controlled group of corporations as defined in Section 1563(a) of the
415 Internal Revenue Code, as amended.

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

2 (1) "Commodity merchandising council" or "council", the same definition as in
3 section 275.300 and for soybeans shall be, as provided under the federal act, the
4 qualified state soybean board known as the Missouri Soybean Merchandising Council;

5 (2) "Federal act", the Soybean Promotion, Research, and Consumer
6 Information Act (7 U.S.C. Section 6301 et seq.), as amended;

7 (3) "Handler", the same definition as in section 275.300 and for soybeans
8 includes, but is not limited to, a commodity credit corporation for situations in which
9 soybeans are pledged as collateral for a loan issued under any Commodity Credit
10 Corporation price support loan program and the soybeans are forfeited by the producer
11 in lieu of loan repayment;

12 (4) "Net market price":

13 (a) Except as provided in paragraph (b) of this subdivision, the sales price or
14 other value received by a producer for any soybeans after adjustments for any premium
15 or discount based on grading or quality factors, as determined by the Secretary of
16 Agriculture of the United States, the director, or both; or

17 (b) For soybeans pledged as collateral for a loan issued under any Commodity
18 Credit Corporation price support loan program and, when the soybeans are forfeited by
19 the producer in lieu of loan repayment, the principal amount of the loan;

20 **(5) "Processor", the same definition as in section 275.300 and for soybeans**
21 **includes, but is not limited to, a producer marketing processed soybeans or soybean**
22 **products of such producer's own production.**

23 **2. As long as an assessment made under the federal act is equal to one-half of one**
24 **percent of the net market price of soybeans grown within this state, the assessment**
25 **imposed and levied under section 275.350 shall be one-half of such national assessment.**
26 **The state assessment shall not be in addition to the national assessment but shall**
27 **correspond to the state credit or portion of the total assessment paid to the council.**

28 **3. If the assessment under the federal act is reduced to less than one-half of one**
29 **percent or ceases to be effective, the state assessment imposed and levied under this**
30 **section shall, for as long as such assessment is reduced or no such assessment is made, be**
31 **equal to one-half of one percent of the net market price of soybeans grown within this**
32 **state less any assessment paid to the United Soybean Board under the federal act.**

33 **4. The total of such state assessment and federal assessment shall be:**

34 **(1) Collected from a producer by the handler or processor first acquiring such**
35 **producer's soybeans and be remitted to the council; or**

36 **(2) Remitted by a producer marketing processed soybeans or soybean products**
37 **of that producer-processor's own soybeans to the council.**

38 **5. State fees collected under this section shall be subject to the refund provision**
39 **provided under section 275.360.**

40 **6. No provision of this section shall be construed as a change to the amount of**
41 **any fee collected under section 275.350 or a major change for purposes of section**
42 **275.330.**

301.010. As used in this chapter and sections 304.010 to 304.040, 304.120 to
2 304.260, and sections 307.010 to 307.175, the following terms mean:

3 (1) "All-terrain vehicle", any motorized vehicle manufactured and used exclusively
4 for off-highway use, with an unladen dry weight of one thousand five hundred pounds or less,
5 traveling on three, four or more nonhighway tires, with either:

6 (a) A seat designed to be straddled by the operator, and handlebars for steering
7 control, but excluding an electric bicycle; or

8 (b) A width of fifty inches or less, measured from outside of tire rim to outside of tire
9 rim, regardless of seating or steering arrangement;

10 (2) "Autocycle", a three-wheeled motor vehicle which the drivers and passengers ride
11 in a partially or completely enclosed nonstraddle seating area, that is designed to be
12 controlled with a steering wheel and pedals, and that has met applicable Department of
13 Transportation National Highway Traffic Safety Administration requirements or federal
14 motorcycle safety standards;

15 (3) "Automobile transporter", any vehicle combination capable of carrying cargo on
16 the power unit and designed and used for the transport of assembled motor vehicles, including
17 truck camper units;

18 (4) "Axle load", the total load transmitted to the road by all wheels whose centers are
19 included between two parallel transverse vertical planes forty inches apart, extending across
20 the full width of the vehicle;

21 (5) "Backhaul", the return trip of a vehicle transporting cargo or general freight,
22 especially when carrying goods back over all or part of the same route;

23 (6) "Boat transporter", any vehicle combination capable of carrying cargo on the
24 power unit and designed and used specifically to transport assembled boats and boat hulls.
25 Boats may be partially disassembled to facilitate transporting;

26 (7) "Body shop", a business that repairs physical damage on motor vehicles that are
27 not owned by the shop or its officers or employees by mending, straightening, replacing body
28 parts, or painting;

29 (8) "Bus", a motor vehicle primarily for the transportation of a driver and eight or
30 more passengers but not including shuttle buses;

31 (9) "Commercial motor vehicle", a motor vehicle designed or regularly used for
32 carrying freight and merchandise, or more than eight passengers but not including vanpools or
33 shuttle buses;

34 (10) "Cotton trailer", a trailer designed and used exclusively for transporting cotton at
35 speeds less than forty miles per hour from field to field or from field to market and return;

36 (11) "Dealer", any person, firm, corporation, association, agent or subagent engaged
37 in the sale or exchange of new, used or reconstructed motor vehicles or trailers;

38 (12) "Director" or "director of revenue", the director of the department of revenue;

39 (13) "Driveaway operation":

40 (a) The movement of a motor vehicle or trailer by any person or motor carrier other
41 than a dealer over any public highway, under its own power singly, or in a fixed combination
42 of two or more vehicles, for the purpose of delivery for sale or for delivery either before or
43 after sale;

44 (b) The movement of any vehicle or vehicles, not owned by the transporter,
45 constituting the commodity being transported, by a person engaged in the business of
46 furnishing drivers and operators for the purpose of transporting vehicles in transit from one
47 place to another by the driveaway or towaway methods; or

48 (c) The movement of a motor vehicle by any person who is lawfully engaged in the
49 business of transporting or delivering vehicles that are not the person's own and vehicles of a
50 type otherwise required to be registered, by the driveaway or towaway methods, from a point

51 of manufacture, assembly or distribution or from the owner of the vehicles to a dealer or sales
52 agent of a manufacturer or to any consignee designated by the shipper or consignor;

53 (14) "Dromedary", a box, deck, or plate mounted behind the cab and forward of the
54 fifth wheel on the frame of the power unit of a truck tractor-semitrailer combination. A truck
55 tractor equipped with a dromedary may carry part of a load when operating independently or
56 in a combination with a semitrailer;

57 (15) "Electric bicycle", a bicycle equipped with fully operable pedals, a saddle or seat
58 for the rider, and an electric motor of less than 750 watts that meets the requirements of one of
59 the following three classes:

60 (a) "Class 1 electric bicycle", an electric bicycle equipped with a motor that provides
61 assistance only when the rider is pedaling and that ceases to provide assistance when the
62 bicycle reaches the speed of twenty miles per hour;

63 (b) "Class 2 electric bicycle", an electric bicycle equipped with a motor that may be
64 used exclusively to propel the bicycle and that is not capable of providing assistance when the
65 bicycle reaches the speed of twenty miles per hour; or

66 (c) "Class 3 electric bicycle", an electric bicycle equipped with a motor that provides
67 assistance only when the rider is pedaling and that ceases to provide assistance when the
68 bicycle reaches the speed of twenty-eight miles per hour;

69 (16) "Farm tractor", a tractor used exclusively for agricultural purposes;

70 (17) "Fleet", any group of ten or more motor vehicles owned by the same owner;

71 (18) "Fleet vehicle", a motor vehicle which is included as part of a fleet;

72 (19) "Fullmount", a vehicle mounted completely on the frame of either the first or last
73 vehicle in a saddlemount combination;

74 (20) "Gross weight", the weight of vehicle and/or vehicle combination without load,
75 plus the weight of any load thereon;

76 (21) "Hail-damaged vehicle", any vehicle, the body of which has become dented as
77 the result of the impact of hail;

78 (22) "Highway", any public thoroughfare for vehicles, including state roads, county
79 roads and public streets, avenues, boulevards, parkways or alleys in any municipality;

80 (23) "Improved highway", a highway which has been paved with gravel, macadam,
81 concrete, brick or asphalt, or surfaced in such a manner that it shall have a hard, smooth
82 surface;

83 (24) "Intersecting highway", any highway which joins another, whether or not it
84 crosses the same;

85 (25) "Junk vehicle", a vehicle which:

86 (a) Is incapable of operation or use upon the highways and has no resale value except
87 as a source of parts or scrap; or

88 (b) Has been designated as junk or a substantially equivalent designation by this state
89 or any other state;

90 (26) "Kit vehicle", a motor vehicle assembled by a person other than a generally
91 recognized manufacturer of motor vehicles by the use of a glider kit or replica purchased from
92 an authorized manufacturer and accompanied by a manufacturer's statement of origin;

93 (27) "Land improvement contractors' commercial motor vehicle", any not-for-hire
94 commercial motor vehicle the operation of which is confined to:

95 (a) An area that extends not more than a radius of one hundred **fifty** miles from its
96 home base of operations when transporting its owner's machinery, equipment, or auxiliary
97 supplies to or from projects involving soil and water conservation, or to and from equipment
98 dealers' maintenance facilities for maintenance purposes; or

99 (b) An area that extends not more than a radius of fifty miles from its home base of
100 operations when transporting its owner's machinery, equipment, or auxiliary supplies to or
101 from projects not involving soil and water conservation.

102

103 Nothing in this subdivision shall be construed to prevent any motor vehicle from being
104 registered as a commercial motor vehicle or local commercial motor vehicle;

105 (28) "Local commercial motor vehicle", a commercial motor vehicle whose
106 operations are confined to a municipality and that area extending not more than fifty miles
107 therefrom, or a commercial motor vehicle whose property-carrying operations are confined
108 solely to the transportation of property owned by any person who is the owner or operator of
109 such vehicle to or from a farm owned by such person or under the person's control by virtue
110 of a landlord and tenant lease; provided that any such property transported to any such farm is
111 for use in the operation of such farm;

112 (29) "Local log truck", a commercial motor vehicle which is registered pursuant to
113 this chapter to operate as a motor vehicle on the public highways of this state~~[-];~~ used
114 exclusively in this state~~[-];~~ used to transport harvested forest products~~[-];~~ operated solely at a
115 forested site and in an area extending not more than a one hundred **fifty** mile radius from such
116 site~~[-; carries a load with dimensions not in excess of twenty-five cubic yards per two axles~~
117 ~~with dual wheels,];~~ and when operated on the national system of interstate and defense
118 highways described in 23 U.S.C. Section 103, as amended, or outside the one hundred **fifty**
119 mile radius from such site with an extended distance local log truck permit, ~~[such vehicle~~
120 ~~shall not exceed the weight limits of section 304.180,]~~ does not have more than four axles,
121 and does not pull a trailer which has more than three axles. Harvesting equipment which is
122 used specifically for cutting, felling, trimming, delimiting, debarking, chipping, skidding,
123 loading, unloading, and stacking may be transported on a local log truck~~[-A local log truck~~
124 ~~may not exceed the limits required by law, however, if the truck does exceed such limits as~~

125 determined by the inspecting officer, then notwithstanding any other provisions of law to the
126 contrary, such truck shall be subject to the weight limits required by such sections as licensed
127 for eighty thousand pounds];

128 (30) "Local log truck tractor", a commercial motor vehicle which is registered under
129 this chapter to operate as a motor vehicle on the public highways of this state[;]; used
130 exclusively in this state[;]; used to transport harvested forest products, operated at a forested
131 site and in an area extending not more than a one hundred **fifty** mile radius from such site[;
132 operates with a weight not exceeding twenty-two thousand four hundred pounds on one axle
133 or with a weight not exceeding forty-four thousand eight hundred pounds on any tandem
134 axle,]; and when operated on the national system of interstate and defense highways
135 described in 23 U.S.C. Section 103, as amended, or outside the one hundred **fifty** mile radius
136 from such site with an extended distance local log truck permit, [such vehicle does not exceed
137 the weight limits contained in section 304.180, and] does not have more than three axles and
138 does not pull a trailer which has more than three axles[. Violations of axle weight limitations
139 shall be subject to the load limit penalty as described for in sections 304.180 to 304.220];

140 (31) "Local transit bus", a bus whose operations are confined wholly within a
141 municipal corporation, or wholly within a municipal corporation and a commercial zone, as
142 defined in section 390.020, adjacent thereto, forming a part of a public transportation system
143 within such municipal corporation and such municipal corporation and adjacent commercial
144 zone;

145 (32) "Log truck", a vehicle which is not a local log truck or local log truck tractor and
146 is used exclusively to transport harvested forest products to and from forested sites which is
147 registered pursuant to this chapter to operate as a motor vehicle on the public highways of this
148 state for the transportation of harvested forest products;

149 (33) "Major component parts", the rear clip, cowl, frame, body, cab, front-end
150 assembly, and front clip, as those terms are defined by the director of revenue pursuant to
151 rules and regulations or by illustrations;

152 (34) "Manufacturer", any person, firm, corporation or association engaged in the
153 business of manufacturing or assembling motor vehicles, trailers or vessels for sale;

154 (35) "Motor change vehicle", a vehicle manufactured prior to August, 1957, which
155 receives a new, rebuilt or used engine, and which used the number stamped on the original
156 engine as the vehicle identification number;

157 (36) "Motor vehicle", any self-propelled vehicle not operated exclusively upon tracks,
158 except farm tractors and electric bicycles;

159 (37) "Motor vehicle primarily for business use", any vehicle other than a recreational
160 motor vehicle, motorcycle, motortricycle, or any commercial motor vehicle licensed for over
161 twelve thousand pounds;

- 162 (a) Offered for hire or lease; or
- 163 (b) The owner of which also owns ten or more such motor vehicles;
- 164 (38) "Motorcycle", a motor vehicle operated on two wheels;
- 165 (39) "Motorized bicycle", any two-wheeled or three-wheeled device having an
166 automatic transmission and a motor with a cylinder capacity of not more than fifty cubic
167 centimeters, which produces less than three gross brake horsepower, and is capable of
168 propelling the device at a maximum speed of not more than thirty miles per hour on level
169 ground, but excluding an electric bicycle;
- 170 (40) "Motortricycle", a motor vehicle upon which the operator straddles or sits astride
171 that is designed to be controlled by handle bars and is operated on three wheels, including a
172 motorcycle while operated with any conveyance, temporary or otherwise, requiring the use of
173 a third wheel, but excluding an electric bicycle. A motortricycle shall not be included in the
174 definition of all-terrain vehicle;
- 175 (41) "Municipality", any city, town or village, whether incorporated or not;
- 176 (42) "Nonresident", a resident of a state or country other than the state of Missouri;
- 177 (43) "Non-USA-std motor vehicle", a motor vehicle not originally manufactured in
178 compliance with United States emissions or safety standards;
- 179 (44) "Operator", any person who operates or drives a motor vehicle;
- 180 (45) "Owner", any person, firm, corporation or association, who holds the legal title
181 to a vehicle or who has executed a buyer's order or retail installment sales contract with a
182 motor vehicle dealer licensed under sections 301.550 to 301.580 for the purchase of a vehicle
183 with an immediate right of possession vested in the transferee, or in the event a vehicle is the
184 subject of an agreement for the conditional sale or lease thereof with the right of purchase
185 upon performance of the conditions stated in the agreement and with an immediate right of
186 possession vested in the conditional vendee or lessee, or in the event a mortgagor of a vehicle
187 is entitled to possession, then such conditional vendee or lessee or mortgagor shall be deemed
188 the owner;
- 189 (46) "Public garage", a place of business where motor vehicles are housed, stored,
190 repaired, reconstructed or repainted for persons other than the owners or operators of such
191 place of business;
- 192 (47) "Rebuilder", a business that repairs or rebuilds motor vehicles owned by the
193 rebuilder, but does not include certificated common or contract carriers of persons or
194 property;
- 195 (48) "Reconstructed motor vehicle", a vehicle that is altered from its original
196 construction by the addition or substitution of two or more new or used major component
197 parts, excluding motor vehicles made from all new parts, and new multistage manufactured
198 vehicles;

199 (49) "Recreational motor vehicle", any motor vehicle designed, constructed or
200 substantially modified so that it may be used and is used for the purposes of temporary
201 housing quarters, including therein sleeping and eating facilities which are either permanently
202 attached to the motor vehicle or attached to a unit which is securely attached to the motor
203 vehicle. Nothing herein shall prevent any motor vehicle from being registered as a
204 commercial motor vehicle if the motor vehicle could otherwise be so registered;

205 (50) "Recreational off-highway vehicle", any motorized vehicle manufactured and
206 used exclusively for off-highway use which is more than fifty inches but no more than eighty
207 inches in width, measured from outside of tire rim to outside of tire rim, with an unladen dry
208 weight of three thousand five hundred pounds or less, traveling on four or more nonhighway
209 tires and which may have access to ATV trails;

210 (51) "Recreational trailer", any trailer designed, constructed, or substantially modified
211 so that it may be used and is used for the purpose of temporary housing quarters, including
212 therein sleeping or eating facilities, which can be temporarily attached to a motor vehicle or
213 attached to a unit which is securely attached to a motor vehicle;

214 (52) "Rollback or car carrier", any vehicle specifically designed to transport wrecked,
215 disabled or otherwise inoperable vehicles, when the transportation is directly connected to a
216 wrecker or towing service;

217 (53) "Saddlemount combination", a combination of vehicles in which a truck or truck
218 tractor tows one or more trucks or truck tractors, each connected by a saddle to the frame or
219 fifth wheel of the vehicle in front of it. The "saddle" is a mechanism that connects the front
220 axle of the towed vehicle to the frame or fifth wheel of the vehicle in front and functions like
221 a fifth wheel kingpin connection. When two vehicles are towed in this manner the
222 combination is called a "double saddlemount combination". When three vehicles are towed
223 in this manner, the combination is called a "triple saddlemount combination";

224 (54) "Salvage dealer and dismantler", a business that dismantles used motor vehicles
225 for the sale of the parts thereof, and buys and sells used motor vehicle parts and accessories;

226 (55) "Salvage vehicle", a motor vehicle, semitrailer, or house trailer which:

227 (a) Was damaged during a year that is no more than six years after the manufacturer's
228 model year designation for such vehicle to the extent that the total cost of repairs to rebuild or
229 reconstruct the vehicle to its condition immediately before it was damaged for legal operation
230 on the roads or highways exceeds eighty percent of the fair market value of the vehicle
231 immediately preceding the time it was damaged;

232 (b) By reason of condition or circumstance, has been declared salvage, either by its
233 owner, or by a person, firm, corporation, or other legal entity exercising the right of security
234 interest in it;

235 (c) Has been declared salvage by an insurance company as a result of settlement of a
236 claim;

237 (d) Ownership of which is evidenced by a salvage title; or

238 (e) Is abandoned property which is titled pursuant to section 304.155 or section
239 304.157 and designated with the words "salvage/abandoned property". The total cost of
240 repairs to rebuild or reconstruct the vehicle shall not include the cost of repairing, replacing,
241 or reinstalling inflatable safety restraints, tires, sound systems, or damage as a result of hail,
242 or any sales tax on parts or materials to rebuild or reconstruct the vehicle. For purposes of
243 this definition, "fair market value" means the retail value of a motor vehicle as:

244 a. Set forth in a current edition of any nationally recognized compilation of retail
245 values, including automated databases, or from publications commonly used by the
246 automotive and insurance industries to establish the values of motor vehicles;

247 b. Determined pursuant to a market survey of comparable vehicles with regard to
248 condition and equipment; and

249 c. Determined by an insurance company using any other procedure recognized by the
250 insurance industry, including market surveys, that is applied by the company in a uniform
251 manner;

252 (56) "School bus", any motor vehicle used solely to transport students to or from
253 school or to transport students to or from any place for educational purposes;

254 (57) "Scrap processor", a business that, through the use of fixed or mobile equipment,
255 flattens, crushes, or otherwise accepts motor vehicles and vehicle parts for processing or
256 transportation to a shredder or scrap metal operator for recycling;

257 (58) "Shuttle bus", a motor vehicle used or maintained by any person, firm, or
258 corporation as an incidental service to transport patrons or customers of the regular business
259 of such person, firm, or corporation to and from the place of business of the person, firm, or
260 corporation providing the service at no fee or charge. Shuttle buses shall not be registered as
261 buses or as commercial motor vehicles;

262 (59) "Special mobile equipment", every self-propelled vehicle not designed or used
263 primarily for the transportation of persons or property and incidentally operated or moved
264 over the highways, including farm equipment, implements of husbandry, road construction or
265 maintenance machinery, ditch-digging apparatus, stone crushers, air compressors, power
266 shovels, cranes, graders, rollers, well-drillers and wood-sawing equipment used for hire,
267 asphalt spreaders, bituminous mixers, bucket loaders, ditchers, leveling graders, finished
268 machines, motor graders, road rollers, scarifiers, earth-moving carryalls, scrapers, drag lines,
269 concrete pump trucks, rock-drilling and earth-moving equipment. This enumeration shall be
270 deemed partial and shall not operate to exclude other such vehicles which are within the
271 general terms of this section;

272 (60) "Specially constructed motor vehicle", a motor vehicle which shall not have been
273 originally constructed under a distinctive name, make, model or type by a manufacturer of
274 motor vehicles. The term specially constructed motor vehicle includes kit vehicles;

275 (61) "Stinger-steered combination", a truck tractor-semitrailer wherein the fifth wheel
276 is located on a drop frame located behind and below the rearmost axle of the power unit;

277 (62) "Tandem axle", a group of two or more axles, arranged one behind another, the
278 distance between the extremes of which is more than forty inches and not more than ninety-
279 six inches apart;

280 (63) "Towaway trailer transporter combination", a combination of vehicles consisting
281 of a trailer transporter towing unit and two trailers or semitrailers, with a total weight that
282 does not exceed twenty-six thousand pounds; and in which the trailers or semitrailers carry no
283 property and constitute inventory property of a manufacturer, distributor, or dealer of such
284 trailers or semitrailers;

285 (64) "Tractor", "truck tractor" or "truck-tractor", a self-propelled motor vehicle
286 designed for drawing other vehicles, but not for the carriage of any load when operating
287 independently. When attached to a semitrailer, it supports a part of the weight thereof;

288 (65) "Trailer", any vehicle without motive power designed for carrying property or
289 passengers on its own structure and for being drawn by a self-propelled vehicle, except those
290 running exclusively on tracks, including a semitrailer or vehicle of the trailer type so designed
291 and used in conjunction with a self-propelled vehicle that a considerable part of its own
292 weight rests upon and is carried by the towing vehicle. The term trailer shall not include
293 cotton trailers as defined in this section and shall not include manufactured homes as defined
294 in section 700.010;

295 (66) "Trailer transporter towing unit", a power unit that is not used to carry property
296 when operating in a towaway trailer transporter combination;

297 (67) "Truck", a motor vehicle designed, used, or maintained for the transportation of
298 property;

299 (68) "Truck-tractor semitrailer-semitrailer", a combination vehicle in which the two
300 trailing units are connected with a B-train assembly which is a rigid frame extension attached
301 to the rear frame of a first semitrailer which allows for a fifth-wheel connection point for the
302 second semitrailer and has one less articulation point than the conventional A-dolly connected
303 truck-tractor semitrailer-trailer combination;

304 (69) "Truck-trailer boat transporter combination", a boat transporter combination
305 consisting of a straight truck towing a trailer using typically a ball and socket connection with
306 the trailer axle located substantially at the trailer center of gravity rather than the rear of the
307 trailer but so as to maintain a downward force on the trailer tongue;

308 (70) "Used parts dealer", a business that buys and sells used motor vehicle parts or
309 accessories, but not including a business that sells only new, remanufactured or rebuilt parts.
310 Business does not include isolated sales at a swap meet of less than three days;

311 (71) "Utility vehicle", any motorized vehicle manufactured and used exclusively for
312 off-highway use which is more than fifty inches but no more than eighty inches in width,
313 measured from outside of tire rim to outside of tire rim, with an unladen dry weight of three
314 thousand five hundred pounds or less, traveling on four or six wheels, to be used primarily for
315 landscaping, lawn care, or maintenance purposes;

316 (72) "Vanpool", any van or other motor vehicle used or maintained by any person,
317 group, firm, corporation, association, city, county or state agency, or any member thereof, for
318 the transportation of not less than eight nor more than forty-eight employees, per motor
319 vehicle, to and from their place of employment; however, a vanpool shall not be included in
320 the definition of the term bus or commercial motor vehicle as defined in this section, nor shall
321 a vanpool driver be deemed a chauffeur as that term is defined by section 303.020; nor shall
322 use of a vanpool vehicle for ride-sharing arrangements, recreational, personal, or maintenance
323 uses constitute an unlicensed use of the motor vehicle, unless used for monetary profit other
324 than for use in a ride-sharing arrangement;

325 (73) "Vehicle", any mechanical device on wheels, designed primarily for use, or used,
326 on highways, except motorized bicycles, electric bicycles, vehicles propelled or drawn by
327 horses or human power, or vehicles used exclusively on fixed rails or tracks, or cotton trailers
328 or motorized wheelchairs operated by handicapped persons;

329 (74) "Wrecker" or "tow truck", any emergency commercial vehicle equipped,
330 designed and used to assist or render aid and transport or tow disabled or wrecked vehicles
331 from a highway, road, street or highway rights-of-way to a point of storage or repair,
332 including towing a replacement vehicle to replace a disabled or wrecked vehicle;

333 (75) "Wrecker or towing service", the act of transporting, towing or recovering with a
334 wrecker, tow truck, rollback or car carrier any vehicle not owned by the operator of the
335 wrecker, tow truck, rollback or car carrier for which the operator directly or indirectly
336 receives compensation or other personal gain.

301.062. 1. The annual registration fee for a local log truck, registered pursuant to
2 this chapter, is three hundred dollars.

3 2. A local log truck may receive an extended distance local log truck permit for an
4 additional fee of three hundred dollars. A local log truck with an extended distance local log
5 truck permit shall be allowed to transport harvested or processed forest products outside of
6 the ~~[one hundred mile]~~ radius from the forested site **specified in section 301.010** at the
7 weight limits for commercial vehicles specified in section 304.180. For the purposes of this
8 section, "processed forest products" shall mean wood products that are produced from the

9 initial processing of a round log and have received no additional manufacturing or packaging
 10 to prepare the material for any retail market including, but not limited to, sawdust, wood
 11 chips, bark, slabs, and green square edged lumber products.

304.180. 1. No vehicle or combination of vehicles shall be moved or operated on any
 2 highway in this state having a greater weight than twenty thousand pounds on one axle, no
 3 combination of vehicles operated by transporters of general freight over regular routes as
 4 defined in section 390.020 shall be moved or operated on any highway of this state having a
 5 greater weight than the vehicle manufacturer's rating on a steering axle with the maximum
 6 weight not to exceed twelve thousand pounds on a steering axle, and no vehicle shall be
 7 moved or operated on any state highway of this state having a greater weight than thirty-four
 8 thousand pounds on any tandem axle; the term "tandem axle" shall mean a group of two or
 9 more axles, arranged one behind another, the distance between the extremes of which is more
 10 than forty inches and not more than ninety-six inches apart.

11 2. An "axle load" is defined as the total load transmitted to the road by all wheels
 12 whose centers are included between two parallel transverse vertical planes forty inches apart,
 13 extending across the full width of the vehicle.

14 3. Subject to the limit upon the weight imposed upon a highway of this state through
 15 any one axle or on any tandem axle, the total gross weight with load imposed by any group of
 16 two or more consecutive axles of any vehicle or combination of vehicles shall not exceed the
 17 maximum load in pounds as set forth in the following table:

| Distance in feet between the extremes of any group of two or more consecutive axles, measured to the nearest foot, except where indicated otherwise | | | | | |
|--|------------------------|---------|---------|---------|---------|
| | Maximum load in pounds | | | | |
| feet | 2 axles | 3 axles | 4 axles | 5 axles | 6 axles |
| 4 | 34,000 | | | | |
| 5 | 34,000 | | | | |
| 6 | 34,000 | | | | |
| 7 | 34,000 | | | | |
| 8 | 34,000 | 34,000 | | | |
| More than 8 | 38,000 | 42,000 | | | |
| 9 | 39,000 | 42,500 | | | |
| 10 | 40,000 | 43,500 | | | |
| 11 | 40,000 | 44,000 | | | |
| 12 | 40,000 | 45,000 | 50,000 | | |

| | | | | | | |
|----|----|--------|--------|--------|--------|--------|
| 34 | 13 | 40,000 | 45,500 | 50,500 | | |
| 35 | 14 | 40,000 | 46,500 | 51,500 | | |
| 36 | 15 | 40,000 | 47,000 | 52,000 | | |
| 37 | 16 | 40,000 | 48,000 | 52,500 | 58,000 | |
| 38 | 17 | 40,000 | 48,500 | 53,500 | 58,500 | |
| 39 | 18 | 40,000 | 49,500 | 54,000 | 59,000 | |
| 40 | 19 | 40,000 | 50,000 | 54,500 | 60,000 | |
| 41 | 20 | 40,000 | 51,000 | 55,500 | 60,500 | 66,000 |
| 42 | 21 | 40,000 | 51,500 | 56,000 | 61,000 | 66,500 |
| 43 | 22 | 40,000 | 52,500 | 56,500 | 61,500 | 67,000 |
| 44 | 23 | 40,000 | 53,000 | 57,500 | 62,500 | 68,000 |
| 45 | 24 | 40,000 | 54,000 | 58,000 | 63,000 | 68,500 |
| 46 | 25 | 40,000 | 54,500 | 58,500 | 63,500 | 69,000 |
| 47 | 26 | 40,000 | 55,500 | 59,500 | 64,000 | 69,500 |
| 48 | 27 | 40,000 | 56,000 | 60,000 | 65,000 | 70,000 |
| 49 | 28 | 40,000 | 57,000 | 60,500 | 65,500 | 71,000 |
| 50 | 29 | 40,000 | 57,500 | 61,500 | 66,000 | 71,500 |
| 51 | 30 | 40,000 | 58,500 | 62,000 | 66,500 | 72,000 |
| 52 | 31 | 40,000 | 59,000 | 62,500 | 67,500 | 72,500 |
| 53 | 32 | 40,000 | 60,000 | 63,500 | 68,000 | 73,000 |
| 54 | 33 | 40,000 | 60,000 | 64,000 | 68,500 | 74,000 |
| 55 | 34 | 40,000 | 60,000 | 64,500 | 69,000 | 74,500 |
| 56 | 35 | 40,000 | 60,000 | 65,500 | 70,000 | 75,000 |
| 57 | 36 | | 60,000 | 66,000 | 70,500 | 75,500 |
| 58 | 37 | | 60,000 | 66,500 | 71,000 | 76,000 |
| 59 | 38 | | 60,000 | 67,500 | 72,000 | 77,000 |
| 60 | 39 | | 60,000 | 68,000 | 72,500 | 77,500 |
| 61 | 40 | | 60,000 | 68,500 | 73,000 | 78,000 |
| 62 | 41 | | 60,000 | 69,500 | 73,500 | 78,500 |
| 63 | 42 | | 60,000 | 70,000 | 74,000 | 79,000 |
| 64 | 43 | | 60,000 | 70,500 | 75,000 | 80,000 |
| 65 | 44 | | 60,000 | 71,500 | 75,500 | 80,000 |
| 66 | 45 | | 60,000 | 72,000 | 76,000 | 80,000 |
| 67 | 46 | | 60,000 | 72,500 | 76,500 | 80,000 |

| | | | | | | |
|----|----|--|--------|--------|--------|--------|
| 68 | 47 | | 60,000 | 73,500 | 77,500 | 80,000 |
| 69 | 48 | | 60,000 | 74,000 | 78,000 | 80,000 |
| 70 | 49 | | 60,000 | 74,500 | 78,500 | 80,000 |
| 71 | 50 | | 60,000 | 75,500 | 79,000 | 80,000 |
| 72 | 51 | | 60,000 | 76,000 | 80,000 | 80,000 |
| 73 | 52 | | 60,000 | 76,500 | 80,000 | 80,000 |
| 74 | 53 | | 60,000 | 77,500 | 80,000 | 80,000 |
| 75 | 54 | | 60,000 | 78,000 | 80,000 | 80,000 |
| 76 | 55 | | 60,000 | 78,500 | 80,000 | 80,000 |
| 77 | 56 | | 60,000 | 79,500 | 80,000 | 80,000 |
| 78 | 57 | | 60,000 | 80,000 | 80,000 | 80,000 |

79

80 Notwithstanding the above table, two consecutive sets of tandem axles may carry a gross load
 81 of thirty-four thousand pounds each if the overall distance between the first and last axles of
 82 such consecutive sets of tandem axles is thirty-six feet or more.

83 4. Whenever the state highways and transportation commission finds that any state
 84 highway bridge in the state is in such a condition that use of such bridge by vehicles of the
 85 weights specified in subsection 3 of this section will endanger the bridge, or the users of the
 86 bridge, the commission may establish maximum weight limits and speed limits for vehicles
 87 using such bridge. The governing body of any city or county may grant authority by act or
 88 ordinance to the commission to enact the limitations established in this section on those
 89 roadways within the purview of such city or county. Notice of the weight limits and speed
 90 limits established by the commission shall be given by posting signs at a conspicuous place at
 91 each end of any such bridge.

92 5. Nothing in this section shall be construed as permitting lawful axle loads, tandem
 93 axle loads or gross loads in excess of those permitted under the provisions of P.L. 97-424
 94 codified in Title 23 of the United States Code (23 U.S.C. Section 101, et al.), as amended.

95 6. Notwithstanding the weight limitations contained in this section, any vehicle or
 96 combination of vehicles operating on highways other than the interstate highway system may
 97 exceed single axle, tandem axle and gross weight limitations in an amount not to exceed two
 98 thousand pounds. However, total gross weight shall not exceed eighty thousand pounds,
 99 except as provided in subsections 9, 10, 12, ~~and~~ 13, **and 14** of this section.

100 7. Notwithstanding any provision of this section to the contrary, the commission shall
 101 issue a single-use special permit, or upon request of the owner of the truck or equipment shall
 102 issue an annual permit, for the transporting of any crane or concrete pump truck or well-
 103 drillers' equipment. The commission shall set fees for the issuance of permits and parameters

104 for the transport of cranes pursuant to this subsection. Notwithstanding the provisions of
105 section 301.133, cranes, concrete pump trucks, or well-drillers' equipment may be operated
106 on state-maintained roads and highways at any time on any day.

107 8. Notwithstanding the provision of this section to the contrary, the maximum gross
108 vehicle limit and axle weight limit for any vehicle or combination of vehicles equipped with
109 an idle reduction technology may be increased by a quantity necessary to compensate for the
110 additional weight of the idle reduction system as provided for in 23 U.S.C. Section 127, as
111 amended. In no case shall the additional weight increase allowed by this subsection be
112 greater than five hundred fifty pounds. Upon request by an appropriate law enforcement
113 officer, the vehicle operator shall provide proof that the idle reduction technology is fully
114 functional at all times and that the gross weight increase is not used for any purpose other
115 than for the use of idle reduction technology.

116 9. Notwithstanding any provision of this section or any other law to the contrary, the
117 total gross weight of any vehicle or combination of vehicles hauling milk from a farm to a
118 processing facility or livestock may be as much as, but shall not exceed, eighty-five thousand
119 five hundred pounds while operating on highways other than the interstate highway system.
120 The provisions of this subsection shall not apply to vehicles operated and operating on the
121 Dwight D. Eisenhower System of Interstate and Defense Highways.

122 10. Notwithstanding any provision of this section or any other law to the contrary, any
123 vehicle or combination of vehicles hauling grain or grain coproducts during times of harvest
124 may be as much as, but not exceeding, ten percent over the maximum weight limitation
125 allowable under subsection 3 of this section while operating on highways other than the
126 interstate highway system. The provisions of this subsection shall not apply to vehicles
127 operated and operating on the Dwight D. Eisenhower System of Interstate and Defense
128 Highways.

129 11. Notwithstanding any provision of this section or any other law to the contrary, the
130 commission shall issue emergency utility response permits for the transporting of utility wires
131 or cables, poles, and equipment needed for repair work immediately following a disaster
132 where utility service has been disrupted. Under exigent circumstances, verbal approval of
133 such operation may be made either by the department of transportation motor carrier
134 compliance supervisor or other designated motor carrier services representative. Utility
135 vehicles and equipment used to assist utility companies granted special permits under this
136 subsection may be operated and transported on state-maintained roads and highways at any
137 time on any day. The commission shall promulgate all necessary rules and regulations for the
138 administration of this section. Any rule or portion of a rule, as that term is defined in section
139 536.010, that is created under the authority delegated in this section shall become effective
140 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,

141 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
142 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
143 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant
144 of rulemaking authority and any rule proposed or adopted after August 28, 2014, shall be
145 invalid and void.

146 12. Notwithstanding any provision of this section to the contrary, emergency vehicles
147 designed to be used under emergency conditions to transport personnel and equipment and to
148 support the suppression of fires and mitigate hazardous situations may have a maximum gross
149 vehicle weight of eighty-six thousand pounds inclusive of twenty-four thousand pounds on a
150 single steering axle; thirty-three thousand five hundred pounds on a single drive axle; sixty-
151 two thousand pounds on a tandem axle; or fifty-two thousand pounds on a tandem rear-drive
152 steer axle; except that, such emergency vehicles shall only operate on the Dwight D.
153 Eisenhower National System of Interstate and Defense Highways.

154 13. Notwithstanding any provision of this section to the contrary, a vehicle operated
155 by an engine fueled primarily by natural gas may operate upon the public highways of this
156 state in excess of the vehicle weight limits set forth in this section by an amount that is equal
157 to the difference between the weight of the vehicle attributable to the natural gas tank and
158 fueling system carried by that vehicle and the weight of a comparable diesel tank and fueling
159 system. In no event shall the maximum gross vehicle weight of the vehicle operating with a
160 natural gas engine exceed eighty-two thousand pounds.

161 **14. Notwithstanding any provision of law to the contrary, local log trucks and**
162 **local log truck tractors, as defined in section 301.010, may be operated with a weight not**
163 **exceeding twenty-two thousand four hundred pounds on one axle or a weight not**
164 **exceeding forty-four thousand eight hundred pounds on any tandem axle, except the**
165 **front steering axle shall not exceed fifteen thousand pounds or the gross vehicle weight**
166 **rating set by the manufacturer, and may have a total weight of up to one hundred five**
167 **thousand pounds. Provided however, when operating on the national system of**
168 **interstate and defense highways described in 23 U.S.C. Section 103, as amended, or**
169 **outside the radius from the forested site specified in section 301.010 with an extended**
170 **distance local log truck permit, the vehicle shall not exceed the weight limits otherwise**
171 **specified in this section.**

304.240. 1. Any person, firm, corporation, partnership or association violating any of
2 the provisions of sections 304.170 to 304.230 shall be deemed guilty of a misdemeanor and
3 upon conviction thereof shall be punished by a fine of not less than five dollars or by
4 confinement in a county jail for not more than twelve months, or by both the fine and
5 confinement; provided, however, that where load limits as defined in sections 304.180 to
6 304.220 have been violated, the fine shall be two cents for each pound of excess weight up to

7 and including five hundred, and five cents for each pound of excess weight above five
8 hundred and not exceeding one thousand, and ten cents for each pound in excess weight
9 above one thousand; provided that, when any vehicle is being operated under a special permit
10 as provided in section 304.200, the term "excess weight" means only weight in excess of the
11 amount permitted in the permit as issued. The court may, in its discretion, cause to be
12 impounded the motor vehicle operated by any person violating the provisions of this section
13 until such time as the fine and cost assessed by the court under this section is paid.

14 **2. Notwithstanding subsection 1 of this section, the fine for a load-limit violation**
15 **under sections 304.180 to 304.220 involving a local log truck or a local log truck tractor,**
16 **as such terms are defined in section 301.010, shall be as follows:**

17 **(1) If the weight exceeds the limit by one pound to four thousand nine hundred**
18 **ninety-nine pounds, the fine shall be ten cents for each pound of excess weight;**

19 **(2) If the weight exceeds the limit by five thousand pounds to nine thousand nine**
20 **hundred ninety-nine pounds, the fine shall be twenty cents for each pound of excess**
21 **weight; and**

22 **(3) If the weight exceeds the limit by ten thousand pounds or more, the fine shall**
23 **be fifty cents for each pound of excess weight.**

348.436. The provisions of sections 348.430 to 348.436 shall expire December 31,
2 [2021] 2026.

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

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

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

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

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

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

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

17 **4. To participate in the loan program, a family farmer shall first obtain approval**
18 **for a specialty agricultural crops loan from a lender. Each family farmer shall be**
19 **eligible for only one specialty agricultural crops loan per family.**

20 **5. The maximum amount of the specialty agricultural crops loan for specialty**
21 **crop producers shall be thirty-five thousand dollars.**

22 **6. Eligible borrowers under the program:**

23 **(1) Shall use the proceeds of the specialty agricultural crops loan to acquire the**
24 **farming resources described in subsection 3 of this section;**

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

27 **(3) Shall not be charged interest by the lender for the first year of the qualified**
28 **specialty agricultural crops loan.**

29 **7. Upon approval of the specialty agricultural crops loan by a lender under**
30 **subsection 4 of this section, the loan shall be submitted for approval by the authority.**
31 **The authority shall promulgate rules establishing eligibility under this section, taking**
32 **into consideration:**

33 **(1) The eligible borrower's ability to repay the specialty agricultural crops loan;**

34 **(2) The general economic conditions of the area in which the farm is located;**

35 **(3) The prospect of a financial return for the family farmer for the type of**
36 **farming resource for which the specialty agricultural crops loan is sought; and**

37 **(4) Such other factors as the authority may establish.**

38 **8. For eligible borrowers participating in the program, the authority shall be**
39 **responsible for reviewing the purchase price of any farming resources to be purchased**
40 **by an eligible borrower under the program to determine whether the price to be paid is**
41 **appropriate for the type of farming resources purchased. The authority may impose a**
42 **one-time loan review fee of one percent, which shall be collected by the lender at the**
43 **time of the loan and paid to the authority.**

44 **9. Nothing in this section shall be construed to preclude a family farmer from**
45 **participating in any other agricultural program.**

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

54 **11. Under section 23.253 of the Missouri sunset act:**

55 **(1) The provisions of the new program authorized under this section shall**
56 **automatically sunset on December 31, 2026, unless reauthorized by an act of the general**
57 **assembly; and**

58 **(2) If such program is reauthorized, the program authorized under this section**
59 **shall automatically sunset twelve years after the effective date of the reauthorization of**
60 **this section; and**

61 **(3) This section shall terminate on September first of the calendar year**
62 **immediately following the calendar year in which the program authorized under this**
63 **section is sunset.**

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

5 **2. Any eligible lender under the specialty agricultural crops loan program under**
6 **section 348.491 shall be entitled to receive a tax credit equal to one hundred percent of**
7 **the amount of interest waived by the lender under section 348.491 on a qualifying loan**
8 **for the first year of the loan only. The tax credit shall be evidenced by a certificate of tax**
9 **credit issued by the Missouri agricultural and small business development authority and**
10 **may be used to satisfy the state tax liability of the owner of such certificate that becomes**
11 **due in the tax year in which the interest on a qualified loan is waived by the lender**
12 **under section 348.491. No lender shall receive a tax credit under this section unless such**
13 **lender presents a certificate of tax credit to the department of revenue for payment of**
14 **such state tax liability. The amount of the tax credits that may be issued to all eligible**
15 **lenders claiming tax credits authorized in this section in a fiscal year shall not exceed**
16 **three hundred thousand dollars.**

17 **3. The Missouri agricultural and small business development authority shall be**
18 **responsible for the administration and issuance of the certificate of tax credits**
19 **authorized by this section. The authority shall issue a certificate of tax credit at the**
20 **request of any lender. Each request shall include a true copy of the loan documents, the**
21 **name of the lender who is to receive a certificate of tax credit, the type of state tax**
22 **liability against which the tax credit is to be used, and the amount of the certificate of**
23 **tax credit to be issued to the lender based on the interest waived by the lender under**
24 **section 348.491 on the loan for the first year.**

25 **4. The department of revenue shall accept a certificate of tax credit in lieu of**
26 **other payment in such amount as is equal to the lesser of the amount of the tax or the**
27 **remaining unused amount of the credit as indicated on the certificate of tax credit and**

28 shall indicate on the certificate of tax credit the amount of tax thereby paid and the date
29 of such payment.

30 5. The following provisions shall apply to tax credits authorized under this
31 section:

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

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

39 (3) Notwithstanding any provision of law to the contrary, a lender may assign,
40 transfer, sell, or otherwise convey tax credits authorized under this section, with the new
41 owner of the tax credit receiving the same rights in the tax credit as the lender. For any
42 tax credits assigned, transferred, sold, or otherwise conveyed, a notarized endorsement
43 shall be filed by the lender with the authority specifying the name and address of the
44 new owner of the tax credit and the value of such tax credit; and

45 (4) Notwithstanding any other provision of this section to the contrary, any
46 commercial bank may use tax credits created under this section as provided in section
47 148.064 and receive a net tax credit against taxes actually paid in the amount of the first
48 year's interest on loans made under this section. If such first year tax credits reduce
49 taxes due as provided in section 148.064 to zero, the remaining tax credits may be
50 carried over as otherwise provided in this section and used as provided in section
51 148.064 in subsequent years.

52 6. Under section 23.253 of the Missouri sunset act:

53 (1) The provisions of the new program authorized under this section shall
54 automatically sunset on December 31, 2026, unless reauthorized by an act of the general
55 assembly; and

56 (2) If such program is reauthorized, the program authorized under this section
57 shall automatically sunset twelve years after the effective date of the reauthorization of
58 this section; and

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

348.500. 1. This section shall be known and may be cited as the "Family Farms Act".

2 2. As used in this section, "small farmer" means a farmer who is a Missouri resident
3 and who has less than ~~[two hundred fifty]~~ **five hundred** thousand dollars in gross sales per
4 year.

5 3. The agricultural and small business development authority shall establish a family
6 farm breeding livestock loan program for small farmers for the purchase of beef cattle, dairy
7 cattle, sheep and goats, and swine only.

8 4. To participate in the loan program, a small farmer shall first obtain approval for a
9 family farm livestock loan from a lender as defined in section 348.015. ~~[Each small farmer
10 shall be eligible for only one family farm livestock loan per family and for only one type of
11 livestock.]~~

12 5. The maximum amount of the family farm livestock loan for each type of livestock
13 shall be as follows:

14 (1) ~~[Seventy five]~~ **One hundred fifty** thousand dollars for beef cattle;

15 (2) ~~[Seventy five]~~ **One hundred fifty** thousand dollars for dairy cattle;

16 (3) ~~[Thirty five]~~ **Seventy** thousand dollars for swine; and

17 (4) ~~[Thirty]~~ **Sixty** thousand dollars for sheep and goats.

18 6. Eligible borrowers under the program:

19 (1) Shall use the proceeds of the family farm loan to acquire breeding livestock;

20 (2) Shall not finance more than ninety percent of the anticipated cost of the purchase
21 of such livestock through the family farm livestock loan; and

22 (3) Shall not be charged interest by the lender, as defined in section 348.015, for the
23 first year of the qualified family farm livestock loan.

24 7. Upon approval of the family farm livestock loan by a lender under subsection 4 of
25 this section, the loan shall be submitted for approval by the agricultural and small business
26 development authority. The authority shall promulgate rules establishing eligibility under this
27 section, taking into consideration:

28 (1) The eligible borrower's ability to repay the family farm livestock loan;

29 (2) The general economic conditions of the area in which the farm is located;

30 (3) The prospect of a financial return for the small farmer for the type of livestock for
31 which the family farm livestock loan is sought; and

32 (4) Such other factors as the authority may establish.

33 8. For eligible borrowers participating in the program, the authority shall be
34 responsible for reviewing the purchase price of any livestock to be purchased by an eligible
35 borrower under the program to determine whether the price to be paid is appropriate for the
36 type of livestock purchased. The authority may impose a one-time loan review fee of one
37 percent which shall be collected by the lender at the time of the loan and paid to the authority.

38 9. Nothing in this section shall preclude a small farmer from participating in any other
39 agricultural program.

40 10. Any rule or portion of a rule, as that term is defined in section 536.010, that is
41 created under the authority delegated in this section shall become effective only if it complies
42 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
43 This section and chapter 536 are nonseverable and if any of the powers vested with the
44 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
45 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
46 rulemaking authority and any rule proposed or adopted after August 28, 2006, shall be invalid
47 and void.

643.050. 1. In addition to any other powers vested in it by law the commission shall
2 have the following powers:

3 (1) Adopt, promulgate, amend and repeal rules and regulations consistent with the
4 general intent and purposes of sections 643.010 to 643.355, chapter 536, ~~and~~ Titles V and VI
5 of the federal Clean Air Act, as amended, 42 U.S.C. 7661[~~5~~] et seq., **and 42 U.S.C. Section**
6 **7412(r), as amended, for covered processes of agricultural stationary sources that use,**
7 **store, or sell anhydrous ammonia,** including, but not limited to:

8 (a) Regulation of use of equipment known to be a source of air contamination;

9 (b) Establishment of maximum quantities of air contaminants that may be emitted
10 from any air contaminant source; ~~and~~

11 (c) Regulations necessary to enforce the provisions of Title VI of the Clean Air Act,
12 as amended, 42 U.S.C. 7671[~~5~~] et seq., regarding any Class I or Class II substances as defined
13 therein; **and**

14 **(d) Regulations necessary to implement and enforce the risk management plans**
15 **under 42 U.S.C. Section 7412(r), as amended, for agricultural facilities that use, store, or**
16 **sell anhydrous ammonia;**

17 (2) After holding public hearings in accordance with section 643.070, establish areas
18 of the state and prescribe air quality standards for such areas giving due recognition to
19 variations, if any, in the characteristics of different areas of the state which may be deemed by
20 the commission to be relevant;

21 (3) (a) To require persons engaged in operations which result in air pollution to
22 monitor or test emissions and to file reports containing information relating to rate, period of
23 emission and composition of effluent;

24 (b) Require submission to the director for approval of plans and specifications for any
25 article, machine, equipment, device, or other contrivance specified by regulation the use of
26 which may cause or control the issuance of air contaminants; but any person responsible for
27 complying with the standards established under sections 643.010 to 643.355 shall determine,

28 unless found by the director to be inadequate, the means, methods, processes, equipment and
29 operation to meet the established standards;

30 (4) Hold hearings upon appeals from orders of the director or from any other actions
31 or determinations of the director hereunder for which provision is made for appeal, and in
32 connection therewith, issue subpoenas requiring the attendance of witnesses and the
33 production of evidence reasonably relating to the hearing;

34 (5) Enter such order or determination as may be necessary to effectuate the purposes
35 of sections 643.010 to 643.355. In making its orders and determinations hereunder, the
36 commission shall exercise a sound discretion in weighing the equities involved and the
37 advantages and disadvantages to the person involved and to those affected by air
38 contaminants emitted by such person as set out in section 643.030. If any small business,
39 as defined by section 643.020, requests information on what would constitute compliance
40 with the requirements of sections 643.010 to 643.355 or any order or determination of the
41 department or commission, the department shall respond with written criteria to inform the
42 small business of the actions necessary for compliance. No enforcement action shall be
43 undertaken by the department or commission until the small business has had a period of
44 time, negotiated with the department, to achieve compliance;

45 (6) Cause to be instituted in a court of competent jurisdiction legal proceedings to
46 compel compliance with any final order or determination entered by the commission or the
47 director;

48 (7) Settle or compromise in its discretion, as it may deem advantageous to the state,
49 any suit for recovery of any penalty or for compelling compliance with the provisions of any
50 rule;

51 (8) Develop such facts and make such investigations as are consistent with the
52 purposes of sections 643.010 to 643.355, and, in connection therewith, to enter or authorize
53 any representative of the department to enter at all reasonable times and upon reasonable
54 notice in or upon any private or public property for the purpose of inspecting or investigating
55 any condition which the commission or director shall have probable cause to believe to be an
56 air contaminant source or upon any private or public property having material information
57 relevant to said air contaminant source. The results of any such investigation shall be reduced
58 to writing, and a copy thereof shall be furnished to the owner or operator of the property. No
59 person shall refuse entry or access, requested for purposes of inspection under this provision,
60 to an authorized representative of the department who presents appropriate credentials, nor
61 obstruct or hamper the representative in carrying out the inspection. A suitably restricted
62 search warrant, upon a showing of probable cause in writing and upon oath, shall be issued by
63 any judge having jurisdiction to any such representative for the purpose of enabling him to
64 make such inspection;

65 (9) Secure necessary scientific, technical, administrative and operational services,
66 including laboratory facilities, by contract or otherwise, with any educational institution,
67 experiment station, or any board, department, or other agency of any political subdivision or
68 state or the federal government;

69 (10) Classify and identify air contaminants; and

70 (11) Hold public hearings as required by sections 643.010 to 643.355.

71 2. No rule or portion of a rule promulgated under the authority of this chapter shall
72 become effective unless it has been promulgated pursuant to the provisions of section
73 536.024.

74 3. The commission shall have the following duties with respect to the prevention,
75 abatement and control of air pollution:

76 (1) Prepare and develop a general comprehensive plan for the prevention, abatement
77 and control of air pollution;

78 (2) Encourage voluntary cooperation by persons or affected groups to achieve the
79 purposes of sections 643.010 to 643.355;

80 (3) Encourage political subdivisions to handle air pollution problems within their
81 respective jurisdictions to the extent possible and practicable and provide assistance to
82 political subdivisions;

83 (4) Encourage and conduct studies, investigations and research;

84 (5) Collect and disseminate information and conduct education and training
85 programs;

86 (6) Advise, consult and cooperate with other agencies of the state, political
87 subdivisions, industries, other states and the federal government, and with interested persons
88 or groups;

89 (7) Represent the state of Missouri in all matters pertaining to interstate air pollution
90 including the negotiations of interstate compacts or agreements.

91 4. Nothing contained in sections 643.010 to 643.355 shall be deemed to grant to the
92 commission or department any jurisdiction or authority with respect to air pollution existing
93 solely within commercial and industrial plants, works, or shops or to affect any aspect of
94 employer-employee relationships as to health and safety hazards.

95 5. Any information relating to secret processes or methods of manufacture or
96 production discovered through any communication required under this section shall be kept
97 confidential.

643.079. 1. Any air contaminant source required to obtain a permit issued under
2 sections 643.010 to 643.355 shall pay annually beginning April 1, 1993, a fee as provided
3 herein. For the first year the fee shall be twenty-five dollars per ton of each regulated air
4 contaminant emitted. Thereafter, the fee shall be set every three years by the commission by

5 rule and shall be at least twenty-five dollars per ton of regulated air contaminant emitted but
6 not more than forty dollars per ton of regulated air contaminant emitted in the previous
7 calendar year. If necessary, the commission may make annual adjustments to the fee by rule.
8 The fee shall be set at an amount consistent with the need to fund the reasonable cost of
9 administering sections 643.010 to 643.355, taking into account other moneys received
10 pursuant to sections 643.010 to 643.355. For the purpose of determining the amount of air
11 contaminant emissions on which the fees authorized under this section are assessed, a facility
12 shall be considered one source [~~under the definition of~~] **as described in** subsection 2 of
13 section 643.078, except that a facility with multiple operating permits shall pay the emission
14 fees authorized under this section separately for air contaminants emitted under each
15 individual permit.

16 2. A source which produces charcoal from wood shall pay an annual emission fee
17 under this subsection in lieu of the fee established in subsection 1 of this section. The fee
18 shall be based upon a maximum fee of twenty-five dollars per ton and applied upon each ton
19 of regulated air contaminant emitted for the first four thousand tons of each contaminant
20 emitted in the amount established by the commission pursuant to subsection 1 of this section,
21 reduced according to the following schedule:

22 (1) For fees payable under this subsection in the years 1993 and 1994, the fee shall be
23 reduced by one hundred percent;

24 (2) For fees payable under this subsection in the years 1995, 1996 and 1997, the fee
25 shall be reduced by eighty percent;

26 (3) For fees payable under this subsection in the years 1998, 1999 and 2000, the fee
27 shall be reduced by sixty percent.

28 3. The fees imposed in subsection 2 of this section shall not be imposed or collected
29 after the year 2000 unless the general assembly reimposes the fee.

30 4. Each air contaminant source with a permit issued under sections 643.010 to
31 643.355 shall pay the fee for the first four thousand tons of each regulated air contaminant
32 emitted each year but no air contaminant source shall pay fees on total emissions of regulated
33 air contaminants in excess of twelve thousand tons in any calendar year. A permitted air
34 contaminant source which emitted less than one ton of all regulated pollutants shall pay a fee
35 equal to the amount per ton set by the commission. An air contaminant source which pays
36 emission fees to a holder of a certificate of authority issued pursuant to section 643.140 may
37 deduct such fees from any amount due under this section. The fees imposed in this section
38 shall not be applied to carbon oxide emissions. The fees imposed in subsection 1 **of this**
39 **section** and this subsection shall not be applied to sulfur dioxide emissions from any Phase I
40 affected unit subject to the requirements of Title IV, Section 404, of the federal Clean Air Act,
41 as amended, 42 U.S.C. Section 7651[;] et seq., any sooner than January 1, 2000. The fees

42 imposed on emissions from Phase I affected units shall be consistent with and shall not
43 exceed the provisions of the federal Clean Air Act, as amended, and the regulations
44 promulgated thereunder. Any such fee on emissions from any Phase I affected unit shall be
45 reduced by the amount of the service fee paid by that Phase I affected unit pursuant to
46 subsection 8 of this section in that year. Any fees that may be imposed on Phase I sources
47 shall follow the procedures set forth in subsection 1 **of this section** and this subsection and
48 shall not be applied retroactively.

49 5. Moneys collected under this section shall be transmitted to the director of revenue
50 for deposit in appropriate subaccounts of the natural resources protection fund created in
51 section 640.220. A subaccount shall be maintained for fees paid by air contaminant sources
52 which are required to be permitted under Title V of the federal Clean Air Act, as amended, 42
53 U.S.C. Section 7661[~~7~~] et seq., and used, upon appropriation, to fund activities by the
54 department to implement the operating permits program authorized by Title V of the federal
55 Clean Air Act, as amended. Another subaccount shall be maintained for fees paid by air
56 contaminant sources which are not required to be permitted under Title V of the federal Clean
57 Air Act as amended, and used, upon appropriation, to fund other air pollution control program
58 activities. Another subaccount shall be maintained for service fees paid under subsection 8 of
59 this section by Phase I affected units which are subject to the requirements of Title IV, Section
60 404, of the federal Clean Air Act Amendments of 1990 (**42 U.S.C. Section 7651c**), as
61 amended, [~~42 U.S.C. Section 7651,~~] and used, upon appropriation, to fund air pollution
62 control program activities. The provisions of section 33.080 to the contrary notwithstanding,
63 moneys in the fund shall not revert to general revenue at the end of each biennium. Interest
64 earned by moneys in the subaccounts shall be retained in the subaccounts. The per-ton fees
65 established under subsection 1 of this section may be adjusted annually, consistent with the
66 need to fund the reasonable costs of the program, but shall not be less than twenty-five dollars
67 per ton of regulated air contaminant nor more than forty dollars per ton of regulated air
68 contaminant. The first adjustment shall apply to moneys payable on April 1, 1994, and shall
69 be based upon the general price level for the twelve-month period ending on August thirty-
70 first of the previous calendar year.

71 6. The department may initiate a civil action in circuit court against any air
72 contaminant source which has not remitted the appropriate fees within thirty days. In any
73 judgment against the source, the department shall be awarded interest at a rate determined
74 pursuant to section 408.030 and reasonable attorney's fees. In any judgment against the
75 department, the source shall be awarded reasonable attorney's fees.

76 7. The department shall not suspend or revoke a permit for an air contaminant source
77 solely because the source has not submitted the fees pursuant to this section.

78 8. Any Phase I affected unit which is subject to the requirements of Title IV, Section
79 404, of the federal Clean Air Act **Amendments of 1990 (42 U.S.C. Section 7651c)**, as
80 amended, [~~42 U.S.C. Section 7651,~~] shall pay annually beginning April 1, 1993, and
81 terminating December 31, 1999, a service fee for the previous calendar year as provided
82 herein. For the first year, the service fee shall be twenty-five thousand dollars for each Phase
83 I affected generating unit to help fund the administration of sections 643.010 to 643.355.
84 Thereafter, the service fee shall be annually set by the commission by rule, following public
85 hearing, based on an annual allocation prepared by the department showing the details of all
86 costs and expenses upon which such fees are based consistent with the department's
87 reasonable needs to administer and implement sections 643.010 to 643.355 and to fulfill its
88 responsibilities with respect to Phase I affected units, but such service fee shall not exceed
89 twenty-five thousand dollars per generating unit. Any such Phase I affected unit which is
90 located on one or more contiguous tracts of land with any Phase II generating unit that pays
91 fees under subsection 1 or subsection 2 of this section shall be exempt from paying service
92 fees under this subsection. A "contiguous tract of land" shall be defined to mean adjacent
93 land, excluding public roads, highways and railroads, which is under the control of or owned
94 by the permit holder and operated as a single enterprise.

95 9. The department of natural resources shall determine the fees due pursuant to this
96 section by the state of Missouri and its departments, agencies and institutions, including two-
97 and four-year institutions of higher education. The director of the department of natural
98 resources shall forward the various totals due to the joint committee on capital improvements
99 and the directors of the individual departments, agencies and institutions. The departments,
100 as part of the budget process, shall annually request by specific line item appropriation funds
101 to pay said fees and capital funding for projects determined to significantly improve air
102 quality. If the general assembly fails to appropriate funds for emissions fees as specifically
103 requested, the departments, agencies and institutions shall pay said fees from other sources of
104 revenue or funds available. The state of Missouri and its departments, agencies and
105 institutions may receive assistance from the small business technical assistance program
106 established pursuant to section 643.173.

107 10. **Each retail agricultural facility that uses, stores, or sells anhydrous ammonia**
108 **that is an air contaminant source subject to the risk management plan under 42 U.S.C.**
109 **Section 7412(r), as amended, shall pay an annual registration fee of two hundred**
110 **dollars. In addition, each retail agricultural facility that uses, stores, or sells anhydrous**
111 **ammonia shall pay an annual tonnage fee calculated on the number of tons of**
112 **anhydrous ammonia sold. The initial retail tonnage fee shall be set at one dollar and**
113 **twenty-five cents per ton of anhydrous ammonia used or sold. Each distributor or**
114 **terminal agricultural facility that uses, stores, or sells anhydrous ammonia that is an air**

115 **contaminant source subject to the risk management plan program 3 under 40 CFR Part**
116 **68 shall pay an annual registration fee of five thousand dollars and shall not pay a**
117 **tonnage fee. The annual registration fees and tonnage fee may be periodically revised**
118 **under subsection 11 of this section. However, the fees collected shall be used exclusively**
119 **for the purposes of administering the provisions of 42 U.S.C. Section 7412(r), as**
120 **amended, for such agricultural facilities. Fees paid by agricultural air contaminant**
121 **sources that use, store, or sell anhydrous ammonia for the purposes of implementing the**
122 **requirements of 42 U.S.C. Section 7412(r), as amended, shall be deposited into the**
123 **anhydrous ammonia risk management plan subaccount within the natural resources**
124 **protection fund created in section 643.245. If the funding exceeds the reasonable costs**
125 **to administer the programs as set forth in this section, the department of natural**
126 **resources shall reduce fees for all registrants if the fees derived exceed the reasonable**
127 **cost of administering the risk management plan under 42 U.S.C. Section 7412(r), as**
128 **amended.**

129 **11.** Notwithstanding any statutory fee amounts or maximums to the contrary, the
130 department of natural resources may conduct a comprehensive review and propose changes to
131 the fee structure authorized by sections 643.073, 643.075, 643.079, 643.225, 643.228,
132 643.232, 643.237, and 643.242 after holding stakeholder meetings in order to solicit
133 stakeholder input from each of the following groups: the asbestos industry, electric utilities,
134 mineral and metallic mining and processing facilities, cement kiln representatives, and any
135 other interested industrial or business entities or interested parties. The department shall
136 submit a proposed fee structure with stakeholder agreement to the air conservation
137 commission. The commission shall review such recommendations at the forthcoming regular
138 or special meeting, but shall not vote on the fee structure until a subsequent meeting. If the
139 commission approves, by vote of two-thirds majority or five of seven commissioners, the fee
140 structure recommendations, the commission shall authorize the department to file a notice of
141 proposed rulemaking containing the recommended fee structure, and after considering public
142 comments, may authorize the department to file the order of rulemaking for such rule with the
143 joint committee on administrative rules pursuant to sections 536.021 and 536.024 no later
144 than December first of the same year. If such rules are not disapproved by the general
145 assembly in the manner set out below, they shall take effect on January first of the following
146 calendar year and the previous fee structure shall expire upon the effective date of the
147 commission-adopted fee structure. Any regulation promulgated under this subsection shall be
148 deemed to be beyond the scope and authority provided in this subsection, or detrimental to
149 permit applicants, if the general assembly, within the first sixty calendar days of the regular
150 session immediately following the filing of such regulation, by concurrent resolution
151 disapproves the regulation by concurrent resolution. If the general assembly so disapproves

152 any regulation filed under this subsection, the commission shall continue to use the previous
153 fee structure. The authority of the commission to further revise the fee structure as provided
154 by this subsection shall expire on August 28, 2024.

643.245. 1. All moneys received pursuant to sections 643.225 to 643.245 and any
2 other moneys so designated shall be placed in the state treasury and credited to the "Natural
3 Resources Protection Fund — Air Pollution Asbestos Fee Subaccount", which is hereby
4 created. Such moneys received pursuant to sections 643.225 to 643.245 shall, subject to
5 appropriation, be used solely for the purpose of administering this chapter. Any unexpended
6 balance in such fund at the end of any appropriation period shall not be transferred to the
7 general revenue fund of the state treasury and shall be exempt from the provisions of section
8 33.080.

9 2. **All moneys received under subsection 10 of section 643.079 and any other**
10 **moneys so designated shall be placed in the "Natural Resources Protection Fund -**
11 **Anhydrous Ammonia Risk Management Plan Subaccount", which is hereby created.**
12 **Such moneys received under subsection 10 of section 643.079 shall, subject to**
13 **appropriation, be used solely for the purpose of administering the provisions of**
14 **section 643.079. Any unexpended balance in such fund at the end of any appropriation**
15 **period shall not be transferred to the general revenue fund of the state treasury and**
16 **shall be exempt from the provisions of section 33.080.**

17 3. The state treasurer, with the approval of the board of fund commissioners, is
18 authorized to deposit all of the moneys in any of the qualified state depositories. All such
19 deposits shall be secured in such manner and shall be made upon such terms and conditions as
20 are now and may hereafter be approved by law relative to state deposits. Any interest
21 received on such deposits shall be credited to the natural resources protection fund — air
22 pollution asbestos fee subaccount.

~~2 [266.355. Unless provided for by federal law, rule or regulation, the
3 director of the department of agriculture shall promulgate, pursuant to chapter
4 536, and enforce regulations setting forth minimum general standards covering
5 the design, construction, location, installation, and operation of equipment for
6 storing, handling, transporting by tank truck, tank trailer, tank car and utilizing
7 anhydrous ammonia. The provisions of this section shall not apply to
8 equipment which is in use for storing anhydrous ammonia as of August 28,
9 2010, and which is found by the department to be in substantial compliance
10 with generally accepted standards of safety regarding life and property. The
11 department shall adopt the minimum general safety standards for the storage
12 and handling of anhydrous ammonia set forth in ANSI Standard K61.1-1999,
13 Safety Requirements for the Storage and Handling of Anhydrous Ammonia;
14 except that, ANSI Standard K61.1-1999 shall not be adopted by the
15 department prior to December 1, 2012. For purposes of this section,
16 "ANSI" means the American National Standards Institute.]~~

Section B. Because immediate action is necessary to promote agricultural economic
2 opportunities in this state, section A this act is deemed necessary for the immediate
3 preservation of the public health, welfare, peace, and safety, and is hereby declared to be an
4 emergency act within the meaning of the constitution, and section A this act shall be in full
5 force and effect upon its passage and approval.

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