

FIRST EXTRAORDINARY SESSION

[PERFECTED]

SENATE SUBSTITUTE FOR

# SENATE BILL NO. 8

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR BEAN.

5972S.04P

ADRIANE D. CROUSE, Secretary

## AN ACT

To repeal sections 60.301, 60.315, 60.345, 135.305, 135.686, 137.1018, 144.030, 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 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,  
2 135.686, 137.1018, 144.030, 301.010, 301.062, 304.180, 304.240,  
3 348.436, 348.500, 643.050, 643.079, and 643.245, RSMo, are  
4 repealed and twenty-three new sections enacted in lieu thereof,  
5 to be known as sections 60.301, 60.315, 60.345, 135.305,  
6 135.686, 135.755, 135.775, 135.778, 135.1610, 137.1018,  
7 144.030, 275.357, 301.010, 301.062, 304.180, 304.240, 348.436,  
8 348.491, 348.493, 348.500, 643.050, 643.079, and 643.245, to  
9 read as follows:

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

5 (1) "Corners of the United States public land survey",  
6 those points that determine the boundaries of the various  
7 subdivisions represented on the official plat such as the

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

8 township corner, the section corner, the quarter-section  
9 corner, grant corner [and], meander corner, **and center of**  
10 **section;**

11 (2) "Existent corner", a corner whose position can be  
12 identified by verifying the evidence of the original  
13 monument or its accessories, or by some physical evidence  
14 described in the field notes, or located by an acceptable  
15 supplemental survey record or some physical evidence  
16 thereof, or by testimony. The physical evidence of a corner  
17 may have been entirely obliterated but the corner will be  
18 considered existent if its position can be recovered through  
19 the testimony of one or more witnesses who have a dependable  
20 knowledge of the original location. A legally reestablished  
21 corner shall have the same status as an existent corner;

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

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

32 (5) "Obliterated, decayed or destroyed corner", [an  
33 existent corner] **a position** at whose point there are no  
34 remaining traces of the original monument or its  
35 accessories, but whose location has been perpetuated by  
36 subsequent surveys, or the point may be recovered beyond  
37 reasonable doubt by the acts and testimony of local  
38 residents, competent surveyors, other qualified local  
39 authorities or witnesses, or by some acceptable record

40 evidence. A position that depends upon the use of  
41 collateral evidence can be accepted only if duly supported,  
42 generally through proper relation to known corners, and  
43 agreement with the field notes regarding distances to  
44 natural objects, stream crossings, line trees, etc., or  
45 unquestionable testimony;

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

51 (7) "Proportionate measurement", a measurement of a  
52 line that gives equal relative weight to all parts of the  
53 line. The excess or deficiency between two existent corners  
54 is so distributed that the amount of excess or deficiency  
55 given to each interval bears the same proportion to the  
56 whole difference as the record length of the interval bears  
57 to the whole record distance:

58 (a) "Single proportionate measurement", a measurement  
59 of a line applied to a new measurement made between known  
60 points on a line to determine one or more positions on that  
61 line;

62 (b) "Double proportionate measurement", a measurement  
63 applied to a new measurement made between four known  
64 corners, two each on intersecting meridional and latitudinal  
65 lines, for the purpose of relating the intersection to  
66 both. [The procedure is described as follows: first,  
67 measurements will be made between the nearest existent  
68 corners north and south of the lost corner. A temporary  
69 point will be determined to locate the latitude of the lost  
70 corner on the straight line connecting the existent corners  
71 and at the proper proportionate distance. Second,

72 measurements will be made between the nearest existent  
73 corners east and west of the lost corner. A temporary point  
74 will be determined to locate the longitude of the lost  
75 corner on the straight line connecting the existent corners  
76 and at the proportionate distance. Third, determine the  
77 location of the lost corner at the intersection of an east-  
78 west line through the point determining the latitude of the  
79 lost corner with a north-south line through the point  
80 determining the longitude of the lost corner.] When the  
81 total length of the line between the nearest existing  
82 corners was not measured in the original government survey,  
83 the record distance from one existing corner to the lost  
84 corner will be used instead of the proportionate distance.  
85 This exception will apply to either or both of the east-west  
86 or north-south lines;

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

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

12 (1) Existent original corners shall not be disturbed.  
13 Consequently, discrepancies between the new and record

14 measurements shall not in any manner affect the measurements  
15 beyond the existent corners; but the differences shall be  
16 distributed proportionately within the several intervals  
17 along the line between the corners;

18 (2) Standard parallels shall be given precedence over  
19 other township exteriors, and, ordinarily, the latter shall  
20 be given precedence over subdivisional lines; section  
21 corners shall be located or reestablished before the  
22 position of lost quarter-section corners can be determined;

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

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

32 (5) [Lost standard corners shall be reestablished on a  
33 standard or correction line by single proportionate  
34 measurement on the line connecting the nearest identified  
35 standard or closing corners on opposite sides of the lost  
36 corner or corners, as the case may be;

37 (6) All lost section and quarter-section corners on  
38 the township boundary lines shall be reestablished by single  
39 proportionate measurement between the nearest existent  
40 corners on opposite sides of the lost corner according to  
41 the conditions represented upon the original government plat;

42 (7) **Lost corners on township exteriors, excluding**  
43 **corners referenced in subdivision (3) of this section,**  
44 **whether they are standard or closing corners, shall be**  
45 **reestablished by single proportionate measurement on the**

46 **line connecting the next nearest existent standard or**  
47 **closing corner on opposite sides of the lost corner;**

48 (6) A lost interior corner of four sections shall be  
49 reestablished by double proportionate measurement;

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

54 [(9)] (7) All lost quarter-section corners on the  
55 section boundaries within the township shall be  
56 reestablished by single proportionate measurement between  
57 the adjoining section corners, after the section corners  
58 have been identified or reestablished; and

59 [(10)] (8) Where a line has been terminated with a  
60 measurement in one direction only, a lost corner shall be  
61 reestablished by record bearing and distance, counting from  
62 the nearest regular corner, the latter having been duly  
63 identified or reestablished.

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

135.305. A Missouri wood energy producer shall be  
2 eligible for a tax credit on taxes otherwise due under  
3 chapter 143, except sections 143.191 to 143.261, as a  
4 production incentive to produce processed wood products in a  
5 qualified wood-producing facility using Missouri forest  
6 product residue. The tax credit to the wood energy producer  
7 shall be five dollars per ton of processed material. The  
8 credit may be claimed for a period of five years and is to  
9 be a tax credit against the tax otherwise due. No new tax  
10 credits, provided for under sections 135.300 to 135.311,  
11 shall be authorized after June 30, [2020] 2028. In no event  
12 shall the aggregate amount of all tax credits allowed under  
13 sections 135.300 to 135.311 exceed six million dollars in  
14 any given fiscal year. There shall be no tax credits  
15 authorized under sections 135.300 to 135.311 unless an  
16 appropriation is made for such tax credits.

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

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

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

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

11 (3) "Meat processing modernization or expansion",  
12 constructing, improving, or acquiring buildings or  
13 facilities, or acquiring equipment for meat processing  
14 including the following, if used exclusively for meat  
15 processing and if acquired and placed in service in this

16 state during tax years beginning on or after January 1,  
17 2017, but ending on or before December 31, [2021] 2028:

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

20 (b) Building additions;

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

23 (d) Livestock intake and storage equipment;

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

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

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

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

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

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

46 (4) "Tax credit", a credit against the tax otherwise  
47 due under chapter 143, excluding withholding tax imposed



48 under sections 143.191 to 143.265, or otherwise due under  
49 chapter 147;

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

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

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

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

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

64 3. For all tax years beginning on or after January 1,  
65 2017, but ending on or before December 31, [2021] 2028, a  
66 taxpayer shall be allowed a tax credit for meat processing  
67 modernization or expansion related to the taxpayer's meat  
68 processing facility. The tax credit amount shall be equal  
69 to twenty-five percent of the amount the taxpayer paid in  
70 the tax year for meat processing modernization or expansion.

71 4. The amount of the tax credit claimed shall not  
72 exceed the amount of the taxpayer's state tax liability for  
73 the tax year for which the credit is claimed. No tax credit  
74 claimed under this section shall be refundable. The tax  
75 credit shall be claimed in the tax year in which the meat  
76 processing modernization or expansion expenses were paid,  
77 but any amount of credit that the taxpayer is prohibited by  
78 this section from claiming in a tax year may be carried  
79 forward to any of the taxpayer's four subsequent tax years.

80 The total amount of tax credits that any taxpayer may claim  
81 shall not exceed seventy-five thousand dollars per year. If  
82 two or more persons own and operate the meat processing  
83 facility, each person may claim a credit under this section  
84 in proportion to [his or her] **such person's** ownership  
85 interest; except that, the aggregate amount of the credits  
86 claimed by all persons who own and operate the meat  
87 processing facility shall not exceed seventy-five thousand  
88 dollars per year. The amount of tax credits authorized in  
89 this section [and section 135.679] in a calendar year shall  
90 not exceed two million dollars. Tax credits shall be issued  
91 on an as-received application basis until the calendar year  
92 limit is reached. Any credits not issued in any calendar  
93 year shall expire and shall not be issued in any subsequent  
94 year.

95 5. To claim the tax credit allowed under this section,  
96 the taxpayer shall submit to the authority an application  
97 for the tax credit on a form provided by the authority and  
98 any application fee imposed by the authority. The  
99 application shall be filed with the authority at the end of  
100 each calendar year in which a meat processing modernization  
101 or expansion project was completed and for which a tax  
102 credit is claimed under this section. The application shall  
103 include any certified documentation, proof of meat  
104 processing modernization or expansion, and any other  
105 information required by the authority. All required  
106 information obtained by the authority shall be confidential  
107 and not disclosed except by court order, subpoena, or as  
108 otherwise provided by law. If the taxpayer and the meat  
109 processing modernization or expansion meet all criteria  
110 required by this section and approval is granted by the  
111 authority, the authority shall issue a tax credit

112 certificate in the appropriate amount. Tax credit  
113 certificates issued under this section may be assigned,  
114 transferred, sold, or otherwise conveyed, and the new owner  
115 of the tax credit certificate shall have the same rights in  
116 the tax credit as the original taxpayer. If a tax credit  
117 certificate is assigned, transferred, sold, or otherwise  
118 conveyed, a notarized endorsement shall be filed with the  
119 authority specifying the name and address of the new owner  
120 of the tax credit certificate and the value of the tax  
121 credit.

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

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

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

137         9. The authority may promulgate rules to implement the  
138 provisions of this section. Any rule or portion of a rule,  
139 as that term is defined in section 536.010, that is created  
140 under the authority delegated in this section shall become  
141 effective only if it complies with and is subject to all of  
142 the provisions of chapter 536 and, if applicable, section  
143 536.028. This section and chapter 536 are nonseverable and

144 if any of the powers vested with the general assembly  
145 pursuant to chapter 536 to review, to delay the effective  
146 date, or to disapprove and annul a rule are subsequently  
147 held unconstitutional, then the grant of rulemaking  
148 authority and any rule proposed or adopted after August 28,  
149 2016, shall be invalid and void.

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

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

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

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

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

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

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

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

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

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

21 2. For all tax years beginning on or after January 1,  
22 2023, a retail dealer that sells higher ethanol blend at  
23 such retail dealer's retail service station or a distributor  
24 that sells higher ethanol blend directly to the final user

25 located in this state shall be allowed a tax credit to be  
26 taken against the retail dealer's or distributor's state  
27 income tax liability. The amount of the credit shall equal  
28 five cents per gallon of higher ethanol blend sold by the  
29 retail dealer and dispensed through metered pumps at the  
30 retail dealer's retail service station or by a distributor  
31 directly to the final user located in this state during the  
32 tax year for which the tax credit is claimed. Tax credits  
33 authorized pursuant to this section shall not be  
34 transferred, sold, or assigned. If the amount of the tax  
35 credit exceeds the taxpayer's state tax liability, the  
36 difference shall not be refundable but may be carried  
37 forward to any of the five subsequent tax years. The total  
38 amount of tax credits issued pursuant to this section for  
39 any given fiscal year shall not exceed five million dollars.

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

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

55 5. The department shall promulgate rules to implement  
56 the provisions of this section. Any rule or portion of a

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

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

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

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

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

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

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

7 (2) "Biodiesel fuel", a renewable, biodegradable, mono  
8 alkyl ester combustible liquid fuel that is derived from  
9 agricultural and other plant oils or animal fats and that  
10 meets the most recent version of the ASTM International

11 D6751 Standard Specification for Biodiesel Fuel Blend  
12 Stock. A fuel shall be deemed to be biodiesel fuel if the  
13 fuel consists of a pure B100 or B99 ratio. Biodiesel  
14 produced from palm oil is not biodiesel fuel for the  
15 purposes of this section unless the palm oil is contained  
16 within waste oil and grease collected within the United  
17 States;

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

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

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

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

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

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

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

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

39 2. For all tax years beginning on or after January 1,  
40 2023, a retail dealer that sells a biodiesel blend at a  
41 retail service station or a distributor that sells a  
42 biodiesel blend directly to the final user located in this

43 state shall be allowed a tax credit to be taken against the  
44 retail dealer or distributor's state income tax liability.  
45 The amount of the credit shall be equal to:

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

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

56 3. Tax credits authorized under this section shall not  
57 be transferred, sold, or assigned. If the amount of the tax  
58 credit exceeds the taxpayer's state tax liability, the  
59 difference shall be refundable. The total amount of tax  
60 credits issued under this section for any given fiscal year  
61 shall not exceed sixteen million dollars.

62 4. In the event the total amount of tax credits  
63 claimed under this section exceeds the amount of available  
64 tax credits, the tax credits shall be apportioned among all  
65 eligible retail dealers and distributors claiming a tax  
66 credit by April fifteenth, or as directed by section  
67 143.851, of the fiscal year in which the tax credit is  
68 claimed.

69 5. The tax credit allowed by this section shall be  
70 claimed by such taxpayer at the time such taxpayer files a  
71 return and shall be applied against the income tax liability  
72 imposed by chapter 143, excluding the withholding tax  
73 imposed by sections 143.191 to 143.265, after reduction for  
74 all other credits allowed thereon. The department may



75 require any documentation it deems necessary to administer  
76 the provisions of this section.

77         6. Notwithstanding any other provision of law to the  
78 contrary, if the maximum amount of tax credits authorized by  
79 this section are not claimed, the remaining amount of tax  
80 credits available to claim shall be applied to the tax  
81 credit in section 135.778 if the maximum amount of tax  
82 credits authorized by section 135.778 have been claimed.

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

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

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

104         (1) The provisions of the new program authorized under  
105 this section shall automatically sunset on December 31,  
106 2028, unless reauthorized by an act of the general assembly;

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

111           (3) This section shall terminate on September first of  
112 the calendar year immediately following the calendar year in  
113 which the program authorized under this section is sunset.  
114 The termination of the program as described in this  
115 subsection shall not be construed to preclude any qualified  
116 taxpayer who claims any benefit under any program that is  
117 sunset under this subsection from claiming such benefit for  
118 all allowable activities related to such claim that were  
119 completed before the program was sunset or to eliminate any  
120 responsibility of the department to verify the continued  
121 eligibility of qualified individuals receiving tax credits  
122 and to enforce other requirements of law that applied before  
123 the program was sunset.

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

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

14           (2) "B99", a blend of ninety-nine percent biodiesel  
15 fuel that meets the most recent version of the ASTM

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

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

22 (4) "Missouri biodiesel producer", a person, firm, or  
23 corporation doing business in this state that produces  
24 biodiesel fuel in this state, is registered with the United  
25 States Environmental Protection Agency according to the  
26 requirements of 40 CFR Part 79, and has begun construction  
27 on such facility or has been selling biodiesel fuel produced  
28 at such facility on or before the effective date of this  
29 section.

30 2. For all tax years beginning on or after January 1,  
31 2023, a Missouri biodiesel producer shall be allowed a tax  
32 credit to be taken against the producer's state income tax  
33 liability. The amount of the tax credit shall be two cents  
34 per gallon of biodiesel fuel produced by the Missouri  
35 biodiesel producer during the tax year for which the tax  
36 credit is claimed.

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

43 4. In the event the total amount of tax credits  
44 claimed under this section exceeds the amount of available  
45 tax credits, the tax credits shall be apportioned among all  
46 eligible Missouri biodiesel producers claiming the credit by

47 April fifteenth, or as directed by section 143.851, of the  
48 fiscal year in which the tax credit is claimed.

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

57 6. Notwithstanding any other provision of law to the  
58 contrary, if the maximum amount of tax credits authorized by  
59 this section are not claimed, the remaining amount of tax  
60 credits available to claim shall be applied to the tax  
61 credit in section 135.775 if the maximum amount of tax  
62 credits authorized by section 135.775 have been claimed.

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

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

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

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

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

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

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

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

11           (3) "Taxpayer", any individual, partnership, or  
12 corporation as described under section 143.441 or 143.471

13 that is subject to the tax imposed under chapter 143,  
14 excluding withholding tax imposed under sections 143.191 to  
15 143.265, or any charitable organization that is exempt from  
16 federal income tax and whose Missouri unrelated business  
17 taxable income, if any, would be subject to the state income  
18 tax imposed under chapter 143;

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

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

27 2. For all tax years beginning on or after January 1,  
28 2023, a taxpayer shall be allowed to claim a tax credit  
29 against the taxpayer's state tax liability in an amount  
30 equal to fifty percent of the taxpayer's eligible expenses  
31 for establishing or improving an urban farm that focuses on  
32 food production.

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

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

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

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

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

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

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

75           (2) If such program is reauthorized, the program  
76 authorized under this section shall automatically sunset on

77 **December thirty-first twelve years after the effective date**  
78 **of the reauthorization of this section;**

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

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

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

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

16 3. Taxes on property of such freight line companies  
17 shall be collected at the state level by the director on  
18 behalf of the counties and other local public taxing  
19 entities and shall be distributed in accordance with  
20 sections 137.1021 and 137.1024. The director shall tax such  
21 property based upon the distributable assessed valuation  
22 attributable to Missouri of each freight line company, using



23 the average tax rate for the preceding year of the railroad  
24 and street railway companies certified by the commission.  
25 Such tax shall be due and payable on or before December  
26 thirty-first of the year levied and, if it becomes  
27 delinquent, shall be subject to a penalty equal to that  
28 specified in section 140.100.

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

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

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

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

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

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

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

57           (1) The program authorized under **subsection 4 of** this  
58 section shall expire on August 28, [2020] **2028**; and

59           (2) **Subsection 4 of** this section shall terminate on  
60 September 1, [2021] **2029**.

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

13           2. There are also specifically exempted from the  
14 provisions of the local sales tax law as defined in section  
15 32.085, section 238.235, and sections 144.010 to 144.525 and  
16 144.600 to 144.761 and from the computation of the tax  
17 levied, assessed or payable pursuant to the local sales tax  
18 law as defined in section 32.085, section 238.235, and  
19 sections 144.010 to 144.525 and 144.600 to 144.745:

20           (1) Motor fuel or special fuel subject to an excise  
21 tax of this state, unless all or part of such excise tax is  
22 refunded pursuant to section 142.824; or upon the sale at  
23 retail of fuel to be consumed in manufacturing or creating  
24 gas, power, steam, electrical current or in furnishing water  
25 to be sold ultimately at retail; or feed for livestock or  
26 poultry; or grain to be converted into foodstuffs which are

27 to be sold ultimately in processed form at retail; or seed,  
28 limestone or fertilizer which is to be used for seeding,  
29 liming or fertilizing crops which when harvested will be  
30 sold at retail or will be fed to livestock or poultry to be  
31 sold ultimately in processed form at retail; economic  
32 poisons registered pursuant to the provisions of the  
33 Missouri pesticide registration law, sections 281.220 to  
34 281.310, which are to be used in connection with the growth  
35 or production of crops, fruit trees or orchards applied  
36 before, during, or after planting, the crop of which when  
37 harvested will be sold at retail or will be converted into  
38 foodstuffs which are to be sold ultimately in processed form  
39 at retail;

40 (2) Materials, manufactured goods, machinery and parts  
41 which when used in manufacturing, processing, compounding,  
42 mining, producing or fabricating become a component part or  
43 ingredient of the new personal property resulting from such  
44 manufacturing, processing, compounding, mining, producing or  
45 fabricating and which new personal property is intended to  
46 be sold ultimately for final use or consumption; and  
47 materials, including without limitation, gases and  
48 manufactured goods, including without limitation slagging  
49 materials and firebrick, which are ultimately consumed in  
50 the manufacturing process by blending, reacting or  
51 interacting with or by becoming, in whole or in part,  
52 component parts or ingredients of steel products intended to  
53 be sold ultimately for final use or consumption;

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

59           (4) Replacement machinery, equipment, and parts and  
60 the materials and supplies solely required for the  
61 installation or construction of such replacement machinery,  
62 equipment, and parts, used directly in manufacturing,  
63 mining, fabricating or producing a product which is intended  
64 to be sold ultimately for final use or consumption; and  
65 machinery and equipment, and the materials and supplies  
66 required solely for the operation, installation or  
67 construction of such machinery and equipment, purchased and  
68 used to establish new, or to replace or expand existing,  
69 material recovery processing plants in this state. For the  
70 purposes of this subdivision, a "material recovery  
71 processing plant" means a facility that has as its primary  
72 purpose the recovery of materials into a usable product or a  
73 different form which is used in producing a new product and  
74 shall include a facility or equipment which are used  
75 exclusively for the collection of recovered materials for  
76 delivery to a material recovery processing plant but shall  
77 not include motor vehicles used on highways. For purposes  
78 of this section, the terms motor vehicle and highway shall  
79 have the same meaning pursuant to section 301.010. For the  
80 purposes of this subdivision, subdivision (5) of this  
81 subsection, and section 144.054, as well as the definition  
82 in subdivision (9) of subsection 1 of section 144.010, the  
83 term "product" includes telecommunications services and the  
84 term "manufacturing" shall include the production, or  
85 production and transmission, of telecommunications  
86 services. The preceding sentence does not make a  
87 substantive change in the law and is intended to clarify  
88 that the term "manufacturing" has included and continues to  
89 include the production and transmission of  
90 "telecommunications services", as enacted in this

91 subdivision and subdivision (5) of this subsection, as well  
92 as the definition in subdivision (9) of subsection 1 of  
93 section 144.010. The preceding two sentences reaffirm  
94 legislative intent consistent with the interpretation of  
95 this subdivision and subdivision (5) of this subsection in  
96 *Southwestern Bell Tel. Co. v. Director of Revenue*, 78 S.W.3d  
97 763 (Mo. banc 2002) and *Southwestern Bell Tel. Co. v.*  
98 *Director of Revenue*, 182 S.W.3d 226 (Mo. banc 2005), and  
99 accordingly abrogates the Missouri supreme court's  
100 interpretation of those exemptions in *IBM Corporation v.*  
101 *Director of Revenue*, 491 S.W.3d 535 (Mo. banc 2016) to the  
102 extent inconsistent with this section and *Southwestern Bell*  
103 *Tel. Co. v. Director of Revenue*, 78 S.W.3d 763 (Mo. banc  
104 2002) and *Southwestern Bell Tel. Co. v. Director of Revenue*,  
105 182 S.W.3d 226 (Mo. banc 2005). The construction and  
106 application of this subdivision as expressed by the Missouri  
107 supreme court in *DST Systems, Inc. v. Director of Revenue*,  
108 43 S.W.3d 799 (Mo. banc 2001); *Southwestern Bell Tel. Co. v.*  
109 *Director of Revenue*, 78 S.W.3d 763 (Mo. banc 2002); and  
110 *Southwestern Bell Tel. Co. v. Director of Revenue*, 182  
111 S.W.3d 226 (Mo. banc 2005), is hereby affirmed. Material  
112 recovery is not the reuse of materials within a  
113 manufacturing process or the use of a product previously  
114 recovered. The material recovery processing plant shall  
115 qualify under the provisions of this section regardless of  
116 ownership of the material being recovered;

117 (5) Machinery and equipment, and parts and the  
118 materials and supplies solely required for the installation  
119 or construction of such machinery and equipment, purchased  
120 and used to establish new or to expand existing  
121 manufacturing, mining or fabricating plants in the state if  
122 such machinery and equipment is used directly in

123 manufacturing, mining or fabricating a product which is  
124 intended to be sold ultimately for final use or  
125 consumption. The construction and application of this  
126 subdivision as expressed by the Missouri supreme court in  
127 DST Systems, Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo.  
128 banc 2001); Southwestern Bell Tel. Co. v. Director of  
129 Revenue, 78 S.W.3d 763 (Mo. banc 2002); and Southwestern  
130 Bell Tel. Co. v. Director of Revenue, 182 S.W.3d 226 (Mo.  
131 banc 2005), is hereby affirmed;

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

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

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

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

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

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

153 (12) Electrical energy used in the actual primary  
154 manufacture, processing, compounding, mining or producing of

155 a product, or electrical energy used in the actual secondary  
156 processing or fabricating of the product, or a material  
157 recovery processing plant as defined in subdivision (4) of  
158 this subsection, in facilities owned or leased by the  
159 taxpayer, if the total cost of electrical energy so used  
160 exceeds ten percent of the total cost of production, either  
161 primary or secondary, exclusive of the cost of electrical  
162 energy so used or if the raw materials used in such  
163 processing contain at least twenty-five percent recovered  
164 materials as defined in section 260.200. There shall be a  
165 rebuttable presumption that the raw materials used in the  
166 primary manufacture of automobiles contain at least twenty-  
167 five percent recovered materials. For purposes of this  
168 subdivision, "processing" means any mode of treatment, act  
169 or series of acts performed upon materials to transform and  
170 reduce them to a different state or thing, including  
171 treatment necessary to maintain or preserve such processing  
172 by the producer at the production facility;

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

177 (14) Machinery, equipment, appliances and devices  
178 purchased or leased and used solely for the purpose of  
179 preventing, abating or monitoring air pollution, and  
180 materials and supplies solely required for the installation,  
181 construction or reconstruction of such machinery, equipment,  
182 appliances and devices;

183 (15) Machinery, equipment, appliances and devices  
184 purchased or leased and used solely for the purpose of  
185 preventing, abating or monitoring water pollution, and  
186 materials and supplies solely required for the installation,

187 construction or reconstruction of such machinery, equipment,  
188 appliances and devices;

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

191 (17) All amounts paid or charged for admission or  
192 participation or other fees paid by or other charges to  
193 individuals in or for any place of amusement, entertainment  
194 or recreation, games or athletic events, including museums,  
195 fairs, zoos and planetariums, owned or operated by a  
196 municipality or other political subdivision where all the  
197 proceeds derived therefrom benefit the municipality or other  
198 political subdivision and do not inure to any private  
199 person, firm, or corporation, provided, however, that a  
200 municipality or other political subdivision may enter into  
201 revenue-sharing agreements with private persons, firms, or  
202 corporations providing goods or services, including  
203 management services, in or for the place of amusement,  
204 entertainment or recreation, games or athletic events, and  
205 provided further that nothing in this subdivision shall  
206 exempt from tax any amounts retained by any private person,  
207 firm, or corporation under such revenue-sharing agreement;

208 (18) All sales of insulin, and all sales, rentals,  
209 repairs, and parts of durable medical equipment, prosthetic  
210 devices, and orthopedic devices as defined on January 1,  
211 1980, by the federal Medicare program pursuant to Title  
212 XVIII of the Social Security Act of 1965, including the  
213 items specified in Section 1862(a)(12) of that act, and also  
214 specifically including hearing aids and hearing aid supplies  
215 and all sales of drugs which may be legally dispensed by a  
216 licensed pharmacist only upon a lawful prescription of a  
217 practitioner licensed to administer those items, including  
218 samples and materials used to manufacture samples which may



219 be dispensed by a practitioner authorized to dispense such  
220 samples and all sales or rental of medical oxygen, home  
221 respiratory equipment and accessories including parts, and  
222 hospital beds and accessories and ambulatory aids including  
223 parts, and all sales or rental of manual and powered  
224 wheelchairs including parts, and stairway lifts, Braille  
225 writers, electronic Braille equipment and, if purchased or  
226 rented by or on behalf of a person with one or more physical  
227 or mental disabilities to enable them to function more  
228 independently, all sales or rental of scooters including  
229 parts, and reading machines, electronic print enlargers and  
230 magnifiers, electronic alternative and augmentative  
231 communication devices, and items used solely to modify motor  
232 vehicles to permit the use of such motor vehicles by  
233 individuals with disabilities or sales of over-the-counter  
234 or nonprescription drugs to individuals with disabilities,  
235 and drugs required by the Food and Drug Administration to  
236 meet the over-the-counter drug product labeling requirements  
237 in 21 CFR 201.66, or its successor, as prescribed by a  
238 health care practitioner licensed to prescribe;

239 (19) All sales made by or to religious and charitable  
240 organizations and institutions in their religious,  
241 charitable or educational functions and activities and all  
242 sales made by or to all elementary and secondary schools  
243 operated at public expense in their educational functions  
244 and activities;

245 (20) All sales of aircraft to common carriers for  
246 storage or for use in interstate commerce and all sales made  
247 by or to not-for-profit civic, social, service or fraternal  
248 organizations, including fraternal organizations which have  
249 been declared tax-exempt organizations pursuant to Section  
250 501(c) (8) or (10) of the 1986 Internal Revenue Code, as

251 amended, in their civic or charitable functions and  
252 activities and all sales made to eleemosynary and penal  
253 institutions and industries of the state, and all sales made  
254 to any private not-for-profit institution of higher  
255 education not otherwise excluded pursuant to subdivision  
256 (19) of this subsection or any institution of higher  
257 education supported by public funds, and all sales made to a  
258 state relief agency in the exercise of relief functions and  
259 activities;

260 (21) All ticket sales made by benevolent, scientific  
261 and educational associations which are formed to foster,  
262 encourage, and promote progress and improvement in the  
263 science of agriculture and in the raising and breeding of  
264 animals, and by nonprofit summer theater organizations if  
265 such organizations are exempt from federal tax pursuant to  
266 the provisions of the Internal Revenue Code and all  
267 admission charges and entry fees to the Missouri state fair  
268 or any fair conducted by a county agricultural and  
269 mechanical society organized and operated pursuant to  
270 sections 262.290 to 262.530;

271 (22) All sales made to any private not-for-profit  
272 elementary or secondary school, all sales of feed additives,  
273 medications or vaccines administered to livestock or poultry  
274 in the production of food or fiber, all sales of pesticides  
275 used in the production of crops, livestock or poultry for  
276 food or fiber, all sales of bedding used in the production  
277 of livestock or poultry for food or fiber, all sales of  
278 propane or natural gas, electricity or diesel fuel used  
279 exclusively for drying agricultural crops, natural gas used  
280 in the primary manufacture or processing of fuel ethanol as  
281 defined in section 142.028, natural gas, propane, and  
282 electricity used by an eligible new generation cooperative

283 or an eligible new generation processing entity as defined  
284 in section 348.432, and all sales of farm machinery and  
285 equipment, other than airplanes, motor vehicles and  
286 trailers, and any freight charges on any exempt item. As  
287 used in this subdivision, the term "feed additives" means  
288 tangible personal property which, when mixed with feed for  
289 livestock or poultry, is to be used in the feeding of  
290 livestock or poultry. As used in this subdivision, the term  
291 "pesticides" includes adjuvants such as crop oils,  
292 surfactants, wetting agents and other assorted pesticide  
293 carriers used to improve or enhance the effect of a  
294 pesticide and the foam used to mark the application of  
295 pesticides and herbicides for the production of crops,  
296 livestock or poultry. As used in this subdivision, the term  
297 "farm machinery and equipment" [means] **shall mean:**

298       **(a)** New or used farm tractors and such other new or  
299 used farm machinery and equipment, **including utility**  
300 **vehicles used for any agricultural use**, and repair or  
301 replacement parts thereon and any accessories for and  
302 upgrades to such farm machinery and equipment[, ] **and** rotary  
303 mowers used [exclusively] for **any** agricultural purposes[, ]  
304 **and]**. **For the purposes of this subdivision, "utility**  
305 **vehicle" shall mean any motorized vehicle manufactured and**  
306 **used exclusively for off-highway use which is more than**  
307 **fifty inches but no more than eighty inches in width,**  
308 **measured from outside of tire rim to outside of tire rim,**  
309 **with an unladen dry weight of three thousand five hundred**  
310 **pounds or less, traveling on four or six wheels;**

311       **(b)** Supplies and lubricants used exclusively, solely,  
312 and directly for producing crops, raising and feeding  
313 livestock, fish, poultry, pheasants, chukar, quail, or for

314 producing milk for ultimate sale at retail, including field  
315 drain tile[,]; and

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

318 [(a)] a. Used exclusively for agricultural purposes;

319 [(b)] b. Used on land owned or leased for the purpose  
320 of producing farm products; and

321 [(c)] c. Used directly in producing farm products to  
322 be sold ultimately in processed form or otherwise at retail  
323 or in producing farm products to be fed to livestock or  
324 poultry to be sold ultimately in processed form at retail;

325 (23) Except as otherwise provided in section 144.032,  
326 all sales of metered water service, electricity, electrical  
327 current, natural, artificial or propane gas, wood, coal or  
328 home heating oil for domestic use and in any city not within  
329 a county, all sales of metered or unmetered water service  
330 for domestic use:

331 (a) "Domestic use" means that portion of metered water  
332 service, electricity, electrical current, natural,  
333 artificial or propane gas, wood, coal or home heating oil,  
334 and in any city not within a county, metered or unmetered  
335 water service, which an individual occupant of a residential  
336 premises uses for nonbusiness, noncommercial or  
337 nonindustrial purposes. Utility service through a single or  
338 master meter for residential apartments or condominiums,  
339 including service for common areas and facilities and vacant  
340 units, shall be deemed to be for domestic use. Each seller  
341 shall establish and maintain a system whereby individual  
342 purchases are determined as exempt or nonexempt;

343 (b) Regulated utility sellers shall determine whether  
344 individual purchases are exempt or nonexempt based upon the  
345 seller's utility service rate classifications as contained

346 in tariffs on file with and approved by the Missouri public  
347 service commission. Sales and purchases made pursuant to  
348 the rate classification "residential" and sales to and  
349 purchases made by or on behalf of the occupants of  
350 residential apartments or condominiums through a single or  
351 master meter, including service for common areas and  
352 facilities and vacant units, shall be considered as sales  
353 made for domestic use and such sales shall be exempt from  
354 sales tax. Sellers shall charge sales tax upon the entire  
355 amount of purchases classified as nondomestic use. The  
356 seller's utility service rate classification and the  
357 provision of service thereunder shall be conclusive as to  
358 whether or not the utility must charge sales tax;

359 (c) Each person making domestic use purchases of  
360 services or property and who uses any portion of the  
361 services or property so purchased for a nondomestic use  
362 shall, by the fifteenth day of the fourth month following  
363 the year of purchase, and without assessment, notice or  
364 demand, file a return and pay sales tax on that portion of  
365 nondomestic purchases. Each person making nondomestic  
366 purchases of services or property and who uses any portion  
367 of the services or property so purchased for domestic use,  
368 and each person making domestic purchases on behalf of  
369 occupants of residential apartments or condominiums through  
370 a single or master meter, including service for common areas  
371 and facilities and vacant units, under a nonresidential  
372 utility service rate classification may, between the first  
373 day of the first month and the fifteenth day of the fourth  
374 month following the year of purchase, apply for credit or  
375 refund to the director of revenue and the director shall  
376 give credit or make refund for taxes paid on the domestic  
377 use portion of the purchase. The person making such

378 purchases on behalf of occupants of residential apartments  
379 or condominiums shall have standing to apply to the director  
380 of revenue for such credit or refund;

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

386 (25) Excise taxes, collected on sales at retail,  
387 imposed by Sections 4041, 4071, 4081, 4091, 4161, 4181,  
388 4251, 4261 and 4271 of Title 26, United States Code. The  
389 director of revenue shall promulgate rules pursuant to  
390 chapter 536 to eliminate all state and local sales taxes on  
391 such excise taxes;

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

399 (27) All sales made to an interstate compact agency  
400 created pursuant to sections 70.370 to 70.441 or sections  
401 238.010 to 238.100 in the exercise of the functions and  
402 activities of such agency as provided pursuant to the  
403 compact;

404 (28) Computers, computer software and computer  
405 security systems purchased for use by architectural or  
406 engineering firms headquartered in this state. For the  
407 purposes of this subdivision, "headquartered in this state"  
408 means the office for the administrative management of at

409 least four integrated facilities operated by the taxpayer is  
410 located in the state of Missouri;

411 (29) All livestock sales when either the seller is  
412 engaged in the growing, producing or feeding of such  
413 livestock, or the seller is engaged in the business of  
414 buying and selling, bartering or leasing of such livestock;

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

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

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

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

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

434 (35) All sales of feed which are developed for and  
435 used in the feeding of pets owned by a commercial breeder  
436 when such sales are made to a commercial breeder, as defined  
437 in section 273.325, and licensed pursuant to sections  
438 273.325 to 273.357;

439 (36) All purchases by a contractor on behalf of an  
440 entity located in another state, provided that the entity is

441 authorized to issue a certificate of exemption for purchases  
442 to a contractor under the provisions of that state's laws.  
443 For purposes of this subdivision, the term "certificate of  
444 exemption" shall mean any document evidencing that the  
445 entity is exempt from sales and use taxes on purchases  
446 pursuant to the laws of the state in which the entity is  
447 located. Any contractor making purchases on behalf of such  
448 entity shall maintain a copy of the entity's exemption  
449 certificate as evidence of the exemption. If the exemption  
450 certificate issued by the exempt entity to the contractor is  
451 later determined by the director of revenue to be invalid  
452 for any reason and the contractor has accepted the  
453 certificate in good faith, neither the contractor or the  
454 exempt entity shall be liable for the payment of any taxes,  
455 interest and penalty due as the result of use of the invalid  
456 exemption certificate. Materials shall be exempt from all  
457 state and local sales and use taxes when purchased by a  
458 contractor for the purpose of fabricating tangible personal  
459 property which is used in fulfilling a contract for the  
460 purpose of constructing, repairing or remodeling facilities  
461 for the following:

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

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

471 (37) All sales or other transfers of tangible personal  
472 property to a lessor who leases the property under a lease



473 of one year or longer executed or in effect at the time of  
474 the sale or other transfer to an interstate compact agency  
475 created pursuant to sections 70.370 to 70.441 or sections  
476 238.010 to 238.100;

477 (38) Sales of tickets to any collegiate athletic  
478 championship event that is held in a facility owned or  
479 operated by a governmental authority or commission, a quasi-  
480 governmental agency, a state university or college or by the  
481 state or any political subdivision thereof, including a  
482 municipality, and that is played on a neutral site and may  
483 reasonably be played at a site located outside the state of  
484 Missouri. For purposes of this subdivision, "neutral site"  
485 means any site that is not located on the campus of a  
486 conference member institution participating in the event;

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

492 (40) All materials, replacement parts, and equipment  
493 purchased for use directly upon, and for the modification,  
494 replacement, repair, and maintenance of aircraft, aircraft  
495 power plants, and aircraft accessories;

496 (41) Sales of sporting clays, wobble, skeet, and trap  
497 targets to any shooting range or similar places of business  
498 for use in the normal course of business and money received  
499 by a shooting range or similar places of business from  
500 patrons and held by a shooting range or similar place of  
501 business for redistribution to patrons at the conclusion of  
502 a shooting event;

503           (42) All sales of motor fuel, as defined in section  
504 142.800, used in any watercraft, as defined in section  
505 306.010;

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

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

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

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

533           (45) All internet access or the use of internet access  
534 regardless of whether the tax is imposed on a provider of

535 internet access or a buyer of internet access. For purposes  
536 of this subdivision, the following terms shall mean:

537 (a) "Direct costs", costs incurred by a governmental  
538 authority solely because of an internet service provider's  
539 use of the public right-of-way. The term shall not include  
540 costs that the governmental authority would have incurred if  
541 the internet service provider did not make such use of the  
542 public right-of-way. Direct costs shall be determined in a  
543 manner consistent with generally accepted accounting  
544 principles;

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

551 (c) "Internet access", a service that enables users to  
552 connect to the internet to access content, information, or  
553 other services without regard to whether the service is  
554 referred to as telecommunications, communications,  
555 transmission, or similar services, and without regard to  
556 whether a provider of the service is subject to regulation  
557 by the Federal Communications Commission as a common carrier  
558 under 47 U.S.C. Section 201, et seq. For purposes of this  
559 subdivision, internet access also includes: the purchase,  
560 use, or sale of communications services, including  
561 telecommunications services as defined in section 144.010,  
562 to the extent the communications services are purchased,  
563 used, or sold to provide the service described in this  
564 subdivision or to otherwise enable users to access content,  
565 information, or other services offered over the internet;  
566 services that are incidental to the provision of a service

567 described in this subdivision, when furnished to users as  
568 part of such service, including a home page, electronic  
569 mail, and instant messaging, including voice-capable and  
570 video-capable electronic mail and instant messaging, video  
571 clips, and personal electronic storage capacity; a home page  
572 electronic mail and instant messaging, including voice-  
573 capable and video-capable electronic mail and instant  
574 messaging, video clips, and personal electronic storage  
575 capacity that are provided independently or that are not  
576 packed with internet access. As used in this subdivision,  
577 internet access does not include voice, audio, and video  
578 programming or other products and services, except services  
579 described in this paragraph or this subdivision, that use  
580 internet protocol or any successor protocol and for which  
581 there is a charge, regardless of whether the charge is  
582 separately stated or aggregated with the charge for services  
583 described in this paragraph or this subdivision;

584 (d) "Tax", any charge imposed by the state or a  
585 political subdivision of the state for the purpose of  
586 generating revenues for governmental purposes and that is  
587 not a fee imposed for a specific privilege, service, or  
588 benefit conferred, except as described as otherwise under  
589 this subdivision, or any obligation imposed on a seller to  
590 collect and to remit to the state or a political subdivision  
591 of the state any gross retail tax, sales tax, or use tax  
592 imposed on a buyer by such a governmental entity. The term  
593 tax shall not include any franchise fee or similar fee  
594 imposed or authorized under [section] **sections** 67.1830 to  
595 **67.1846** or **section** 67.2689; Section 622 or 653 of the  
596 Communications Act of 1934, 47 U.S.C. Section 542 and 47  
597 U.S.C. Section 573; or any other fee related to obligations  
598 of telecommunications carriers under the Communications Act

599 of 1934, 47 U.S.C. Section 151, et seq., except to the  
600 extent that:

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

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

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

614 (46) All purchases by a company of solar photovoltaic  
615 energy systems, components used to construct a solar  
616 photovoltaic energy system, and all purchases of materials  
617 and supplies used directly to construct or make improvements  
618 to such systems, provided that such systems:

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

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

622 3. Any ruling, agreement, or contract, whether written  
623 or oral, express or implied, between a person and this  
624 state's executive branch, or any other state agency or  
625 department, stating, agreeing, or ruling that such person is  
626 not required to collect sales and use tax in this state  
627 despite the presence of a warehouse, distribution center, or  
628 fulfillment center in this state that is owned or operated  
629 by the person or an affiliated person shall be null and void

630 unless it is specifically approved by a majority vote of  
631 each of the houses of the general assembly. For purposes of  
632 this subsection, an "affiliated person" means any person  
633 that is a member of the same controlled group of  
634 corporations as defined in Section 1563(a) of the Internal  
635 Revenue Code of 1986, as amended, as the vendor or any other  
636 entity that, notwithstanding its form of organization, bears  
637 the same ownership relationship to the vendor as a  
638 corporation that is a member of the same controlled group of  
639 corporations as defined in Section 1563(a) of the Internal  
640 Revenue Code, as amended.

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

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

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

11 (3) "Handler", the same definition as in section  
12 275.300 and for soybeans includes, but is not limited to, a  
13 commodity credit corporation for situations in which  
14 soybeans are pledged as collateral for a loan issued under  
15 any Commodity Credit Corporation price support loan program  
16 and the soybeans are forfeited by the producer in lieu of  
17 loan repayment;

18 (4) "Net market price":

19 (a) Except as provided in paragraph (b) of this  
20 subdivision, the sales price or other value received by a  
21 producer for any soybeans after adjustments for any premium

22 or discount based on grading or quality factors, as  
23 determined by the Secretary of Agriculture of the United  
24 States, the director, or both; or

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

30 (5) "Processor", the same definition as in section  
31 275.300 and for soybeans includes, but is not limited to, a  
32 producer marketing processed soybeans or soybean products of  
33 such producer's own production.

34 2. As long as an assessment made under the federal act  
35 is equal to one-half of one percent of the net market price  
36 of soybeans grown within this state, the assessment imposed  
37 and levied under section 275.350 shall be one-half of such  
38 national assessment. The state assessment shall not be in  
39 addition to the national assessment but shall correspond to  
40 the state credit or portion of the total assessment paid to  
41 the council.

42 3. If the assessment under the federal act is reduced  
43 to less than one-half of one percent or ceases to be  
44 effective, the state assessment imposed and levied under  
45 this section shall, for as long as such assessment is  
46 reduced or no such assessment is made, be equal to one-half  
47 of one percent of the net market price of soybeans grown  
48 within this state less any assessment paid to the United  
49 Soybean Board under the federal act.

50 4. The total of such state assessment and federal  
51 assessment shall be:

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

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

58           5. State fees collected under this section shall be  
59 subject to the refund provision provided under section  
60 275.360.

61           6. No provision of this section shall be construed as  
62 a change to the amount of any fee collected under section  
63 275.350 or a major change for purposes of section 275.330.

301.010. As used in this chapter and sections 304.010  
2 to 304.040, 304.120 to 304.260, and sections 307.010 to  
3 307.175, the following terms mean:

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

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

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

15           (2) "Autocycle", a three-wheeled motor vehicle which  
16 the drivers and passengers ride in a partially or completely  
17 enclosed nonstraddle seating area, that is designed to be  
18 controlled with a steering wheel and pedals, and that has  
19 met applicable Department of Transportation National Highway



20 Traffic Safety Administration requirements or federal  
21 motorcycle safety standards;

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

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

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

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

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

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

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

49 (10) "Cotton trailer", a trailer designed and used  
50 exclusively for transporting cotton at speeds less than

51 forty miles per hour from field to field or from field to  
52 market and return;

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

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

59 (13) "Driveaway operation":

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

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

72 (c) The movement of a motor vehicle by any person who  
73 is lawfully engaged in the business of transporting or  
74 delivering vehicles that are not the person's own and  
75 vehicles of a type otherwise required to be registered, by  
76 the driveaway or towaway methods, from a point of  
77 manufacture, assembly or distribution or from the owner of  
78 the vehicles to a dealer or sales agent of a manufacturer or  
79 to any consignee designated by the shipper or consignor;

80 (14) "Dromedary", a box, deck, or plate mounted behind  
81 the cab and forward of the fifth wheel on the frame of the  
82 power unit of a truck tractor-semitrailer combination. A

83 truck tractor equipped with a dromedary may carry part of a  
84 load when operating independently or in a combination with a  
85 semitrailer;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

154 (28) "Local commercial motor vehicle", a commercial  
155 motor vehicle whose operations are confined to a  
156 municipality and that area extending not more than fifty  
157 miles therefrom, or a commercial motor vehicle whose  
158 property-carrying operations are confined solely to the  
159 transportation of property owned by any person who is the  
160 owner or operator of such vehicle to or from a farm owned by  
161 such person or under the person's control by virtue of a  
162 landlord and tenant lease; provided that any such property  
163 transported to any such farm is for use in the operation of  
164 such farm;

165 (29) "Local log truck", a commercial motor vehicle  
166 which is registered pursuant to this chapter to operate as a  
167 motor vehicle on the public highways of this state[,]; used  
168 exclusively in this state[,]; used to transport harvested  
169 forest products[,]; operated solely at a forested site and  
170 in an area extending not more than a one hundred **fifty** mile  
171 radius from such site[, carries a load with dimensions not  
172 in excess of twenty-five cubic yards per two axles with dual  
173 wheels,]; and when operated on the national system of  
174 interstate and defense highways described in 23 U.S.C.  
175 Section 103, as amended, or outside the one hundred **fifty**  
176 mile radius from such site with an extended distance local

177 log truck permit, [such vehicle shall not exceed the weight  
178 limits of section 304.180,] does not have more than four  
179 axles, and does not pull a trailer which has more than three  
180 axles. Harvesting equipment which is used specifically for  
181 cutting, felling, trimming, delimiting, debarking, chipping,  
182 skidding, loading, unloading, and stacking may be  
183 transported on a local log truck[. A local log truck may  
184 not exceed the limits required by law, however, if the truck  
185 does exceed such limits as determined by the inspecting  
186 officer, then notwithstanding any other provisions of law to  
187 the contrary, such truck shall be subject to the weight  
188 limits required by such sections as licensed for eighty  
189 thousand pounds];

190 (30) "Local log truck tractor", a commercial motor  
191 vehicle which is registered under this chapter to operate as  
192 a motor vehicle on the public highways of this state[,];  
193 used exclusively in this state[,]; used to transport  
194 harvested forest products, operated at a forested site and  
195 in an area extending not more than a one hundred **fifty** mile  
196 radius from such site[, operates with a weight not exceeding  
197 twenty-two thousand four hundred pounds on one axle or with  
198 a weight not exceeding forty-four thousand eight hundred  
199 pounds on any tandem axle,]; and when operated on the  
200 national system of interstate and defense highways described  
201 in 23 U.S.C. Section 103, as amended, or outside the one  
202 hundred **fifty** mile radius from such site with an extended  
203 distance local log truck permit, [such vehicle does not  
204 exceed the weight limits contained in section 304.180, and]  
205 does not have more than three axles and does not pull a  
206 trailer which has more than three axles[. Violations of  
207 axle weight limitations shall be subject to the load limit  
208 penalty as described for in sections 304.180 to 304.220];

209           (31) "Local transit bus", a bus whose operations are  
210 confined wholly within a municipal corporation, or wholly  
211 within a municipal corporation and a commercial zone, as  
212 defined in section 390.020, adjacent thereto, forming a part  
213 of a public transportation system within such municipal  
214 corporation and such municipal corporation and adjacent  
215 commercial zone;

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

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

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

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

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

236           (37) "Motor vehicle primarily for business use", any  
237 vehicle other than a recreational motor vehicle, motorcycle,  
238 motortricycle, or any commercial motor vehicle licensed for  
239 over twelve thousand pounds:

240           (a) Offered for hire or lease; or

241 (b) The owner of which also owns ten or more such  
242 motor vehicles;

243 (38) "Motorcycle", a motor vehicle operated on two  
244 wheels;

245 (39) "Motorized bicycle", any two-wheeled or three-  
246 wheeled device having an automatic transmission and a motor  
247 with a cylinder capacity of not more than fifty cubic  
248 centimeters, which produces less than three gross brake  
249 horsepower, and is capable of propelling the device at a  
250 maximum speed of not more than thirty miles per hour on  
251 level ground, but excluding an electric bicycle;

252 (40) "Motortricycle", a motor vehicle upon which the  
253 operator straddles or sits astride that is designed to be  
254 controlled by handle bars and is operated on three wheels,  
255 including a motorcycle while operated with any conveyance,  
256 temporary or otherwise, requiring the use of a third wheel,  
257 but excluding an electric bicycle. A motortricycle shall  
258 not be included in the definition of all-terrain vehicle;

259 (41) "Municipality", any city, town or village,  
260 whether incorporated or not;

261 (42) "Nonresident", a resident of a state or country  
262 other than the state of Missouri;

263 (43) "Non-USA-std motor vehicle", a motor vehicle not  
264 originally manufactured in compliance with United States  
265 emissions or safety standards;

266 (44) "Operator", any person who operates or drives a  
267 motor vehicle;

268 (45) "Owner", any person, firm, corporation or  
269 association, who holds the legal title to a vehicle or who  
270 has executed a buyer's order or retail installment sales  
271 contract with a motor vehicle dealer licensed under sections  
272 301.550 to 301.580 for the purchase of a vehicle with an



273 immediate right of possession vested in the transferee, or  
274 in the event a vehicle is the subject of an agreement for  
275 the conditional sale or lease thereof with the right of  
276 purchase upon performance of the conditions stated in the  
277 agreement and with an immediate right of possession vested  
278 in the conditional vendee or lessee, or in the event a  
279 mortgagor of a vehicle is entitled to possession, then such  
280 conditional vendee or lessee or mortgagor shall be deemed  
281 the owner;

282 (46) "Public garage", a place of business where motor  
283 vehicles are housed, stored, repaired, reconstructed or  
284 repainted for persons other than the owners or operators of  
285 such place of business;

286 (47) "Rebuilder", a business that repairs or rebuilds  
287 motor vehicles owned by the rebuilder, but does not include  
288 certificated common or contract carriers of persons or  
289 property;

290 (48) "Reconstructed motor vehicle", a vehicle that is  
291 altered from its original construction by the addition or  
292 substitution of two or more new or used major component  
293 parts, excluding motor vehicles made from all new parts, and  
294 new multistage manufactured vehicles;

295 (49) "Recreational motor vehicle", any motor vehicle  
296 designed, constructed or substantially modified so that it  
297 may be used and is used for the purposes of temporary  
298 housing quarters, including therein sleeping and eating  
299 facilities which are either permanently attached to the  
300 motor vehicle or attached to a unit which is securely  
301 attached to the motor vehicle. Nothing herein shall prevent  
302 any motor vehicle from being registered as a commercial  
303 motor vehicle if the motor vehicle could otherwise be so  
304 registered;

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

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

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

324           (53) "Saddlemount combination", a combination of  
325 vehicles in which a truck or truck tractor tows one or more  
326 trucks or truck tractors, each connected by a saddle to the  
327 frame or fifth wheel of the vehicle in front of it. The  
328 "saddle" is a mechanism that connects the front axle of the  
329 towed vehicle to the frame or fifth wheel of the vehicle in  
330 front and functions like a fifth wheel kingpin connection.  
331 When two vehicles are towed in this manner the combination  
332 is called a "double saddlemount combination". When three  
333 vehicles are towed in this manner, the combination is called  
334 a "triple saddlemount combination";

335           (54) "Salvage dealer and dismantler", a business that  
336 dismantles used motor vehicles for the sale of the parts

337 thereof, and buys and sells used motor vehicle parts and  
338 accessories;

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

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

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

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

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

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

367 a. Set forth in a current edition of any nationally  
368 recognized compilation of retail values, including automated

369 databases, or from publications commonly used by the  
370 automotive and insurance industries to establish the values  
371 of motor vehicles;

372 b. Determined pursuant to a market survey of  
373 comparable vehicles with regard to condition and equipment;  
374 and

375 c. Determined by an insurance company using any other  
376 procedure recognized by the insurance industry, including  
377 market surveys, that is applied by the company in a uniform  
378 manner;

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

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

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

394 (59) "Special mobile equipment", every self-propelled  
395 vehicle not designed or used primarily for the  
396 transportation of persons or property and incidentally  
397 operated or moved over the highways, including farm  
398 equipment, implements of husbandry, road construction or  
399 maintenance machinery, ditch-digging apparatus, stone  
400 crushers, air compressors, power shovels, cranes, graders,

401 rollers, well-drillers and wood-sawing equipment used for  
402 hire, asphalt spreaders, bituminous mixers, bucket loaders,  
403 ditchers, leveling graders, finished machines, motor  
404 graders, road rollers, scarifiers, earth-moving carryalls,  
405 scrapers, drag lines, concrete pump trucks, rock-drilling  
406 and earth-moving equipment. This enumeration shall be  
407 deemed partial and shall not operate to exclude other such  
408 vehicles which are within the general terms of this section;

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

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

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

422 (63) "Towaway trailer transporter combination", a  
423 combination of vehicles consisting of a trailer transporter  
424 towing unit and two trailers or semitrailers, with a total  
425 weight that does not exceed twenty-six thousand pounds; and  
426 in which the trailers or semitrailers carry no property and  
427 constitute inventory property of a manufacturer,  
428 distributor, or dealer of such trailers or semitrailers;

429 (64) "Tractor", "truck tractor" or "truck-tractor", a  
430 self-propelled motor vehicle designed for drawing other  
431 vehicles, but not for the carriage of any load when

432 operating independently. When attached to a semitrailer, it  
433 supports a part of the weight thereof;

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

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

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

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

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

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

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

477           (72) "Vanpool", any van or other motor vehicle used or  
478 maintained by any person, group, firm, corporation,  
479 association, city, county or state agency, or any member  
480 thereof, for the transportation of not less than eight nor  
481 more than forty-eight employees, per motor vehicle, to and  
482 from their place of employment; however, a vanpool shall not  
483 be included in the definition of the term bus or commercial  
484 motor vehicle as defined in this section, nor shall a  
485 vanpool driver be deemed a chauffeur as that term is defined  
486 by section 303.020; nor shall use of a vanpool vehicle for  
487 ride-sharing arrangements, recreational, personal, or  
488 maintenance uses constitute an unlicensed use of the motor  
489 vehicle, unless used for monetary profit other than for use  
490 in a ride-sharing arrangement;

491           (73) "Vehicle", any mechanical device on wheels,  
492 designed primarily for use, or used, on highways, except  
493 motorized bicycles, electric bicycles, vehicles propelled or  
494 drawn by horses or human power, or vehicles used exclusively

495 on fixed rails or tracks, or cotton trailers or motorized  
496 wheelchairs operated by handicapped persons;

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

503 (75) "Wrecker or towing service", the act of  
504 transporting, towing or recovering with a wrecker, tow  
505 truck, rollback or car carrier any vehicle not owned by the  
506 operator of the wrecker, tow truck, rollback or car carrier  
507 for which the operator directly or indirectly receives  
508 compensation or other personal gain.

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

4 2. A local log truck may receive an extended distance  
5 local log truck permit for an additional fee of three  
6 hundred dollars. A local log truck with an extended  
7 distance local log truck permit shall be allowed to  
8 transport harvested or processed forest products outside of  
9 the [one hundred mile] radius from the forested site  
10 **specified in section 301.010** at the weight limits for  
11 commercial vehicles specified in section 304.180. For the  
12 purposes of this section, "processed forest products" shall  
13 mean wood products that are produced from the initial  
14 processing of a round log and have received no additional  
15 manufacturing or packaging to prepare the material for any  
16 retail market including, but not limited to, sawdust, wood  
17 chips, bark, slabs, and green square edged lumber products.



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

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

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

28 Distance in feet between the  
29 extremes of any group of two or  
30 more consecutive axles, measured  
31 to the nearest foot, except where  
32 indicated otherwise

33		Maximum load in pounds				
34	feet	2 axles	3 axles	4 axles	5 axles	6 axles
35	4	34,000				
36	5	34,000				
37	6	34,000				
38	7	34,000				
39	8	34,000	34,000			
40	More than 8	38,000	42,000			
41	9	39,000	42,500			
42	10	40,000	43,500			
43	11	40,000	44,000			
44	12	40,000	45,000	50,000		
45	13	40,000	45,500	50,500		
46	14	40,000	46,500	51,500		
47	15	40,000	47,000	52,000		
48	16	40,000	48,000	52,500	58,000	
49	17	40,000	48,500	53,500	58,500	
50	18	40,000	49,500	54,000	59,000	
51	19	40,000	50,000	54,500	60,000	
52	20	40,000	51,000	55,500	60,500	66,000
53	21	40,000	51,500	56,000	61,000	66,500
54	22	40,000	52,500	56,500	61,500	67,000
55	23	40,000	53,000	57,500	62,500	68,000
56	24	40,000	54,000	58,000	63,000	68,500
57	25	40,000	54,500	58,500	63,500	69,000
58	26	40,000	55,500	59,500	64,000	69,500
59	27	40,000	56,000	60,000	65,000	70,000
60	28	40,000	57,000	60,500	65,500	71,000

61	29	40,000	57,500	61,500	66,000	71,500
62	30	40,000	58,500	62,000	66,500	72,000
63	31	40,000	59,000	62,500	67,500	72,500
64	32	40,000	60,000	63,500	68,000	73,000
65	33	40,000	60,000	64,000	68,500	74,000
66	34	40,000	60,000	64,500	69,000	74,500
67	35	40,000	60,000	65,500	70,000	75,000
68	36		60,000	66,000	70,500	75,500
69	37		60,000	66,500	71,000	76,000
70	38		60,000	67,500	72,000	77,000
71	39		60,000	68,000	72,500	77,500
72	40		60,000	68,500	73,000	78,000
73	41		60,000	69,500	73,500	78,500
74	42		60,000	70,000	74,000	79,000
75	43		60,000	70,500	75,000	80,000
76	44		60,000	71,500	75,500	80,000
77	45		60,000	72,000	76,000	80,000
78	46		60,000	72,500	76,500	80,000
79	47		60,000	73,500	77,500	80,000
80	48		60,000	74,000	78,000	80,000
81	49		60,000	74,500	78,500	80,000
82	50		60,000	75,500	79,000	80,000
83	51		60,000	76,000	80,000	80,000
84	52		60,000	76,500	80,000	80,000
85	53		60,000	77,500	80,000	80,000
86	54		60,000	78,000	80,000	80,000
87	55		60,000	78,500	80,000	80,000
88	56		60,000	79,500	80,000	80,000

89           57                                   60,000   80,000   80,000   80,000

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

95           4. Whenever the state highways and transportation  
96   commission finds that any state highway bridge in the state  
97   is in such a condition that use of such bridge by vehicles  
98   of the weights specified in subsection 3 of this section  
99   will endanger the bridge, or the users of the bridge, the  
100   commission may establish maximum weight limits and speed  
101   limits for vehicles using such bridge. The governing body  
102   of any city or county may grant authority by act or  
103   ordinance to the commission to enact the limitations  
104   established in this section on those roadways within the  
105   purview of such city or county. Notice of the weight limits  
106   and speed limits established by the commission shall be  
107   given by posting signs at a conspicuous place at each end of  
108   any such bridge.

109           5. Nothing in this section shall be construed as  
110   permitting lawful axle loads, tandem axle loads or gross  
111   loads in excess of those permitted under the provisions of  
112   P.L. 97-424 codified in Title 23 of the United States Code  
113   (23 U.S.C. Section 101, et al.), as amended.

114           6. Notwithstanding the weight limitations contained in  
115   this section, any vehicle or combination of vehicles  
116   operating on highways other than the interstate highway  
117   system may exceed single axle, tandem axle and gross weight  
118   limitations in an amount not to exceed two thousand pounds.

119 However, total gross weight shall not exceed eighty thousand  
120 pounds, except as provided in subsections 9, 10, 12, [and]  
121 13, **and 14** of this section.

122 7. Notwithstanding any provision of this section to  
123 the contrary, the commission shall issue a single-use  
124 special permit, or upon request of the owner of the truck or  
125 equipment shall issue an annual permit, for the transporting  
126 of any crane or concrete pump truck or well-drillers'  
127 equipment. The commission shall set fees for the issuance  
128 of permits and parameters for the transport of cranes  
129 pursuant to this subsection. Notwithstanding the provisions  
130 of section 301.133, cranes, concrete pump trucks, or well-  
131 drillers' equipment may be operated on state-maintained  
132 roads and highways at any time on any day.

133 8. Notwithstanding the provision of this section to  
134 the contrary, the maximum gross vehicle limit and axle  
135 weight limit for any vehicle or combination of vehicles  
136 equipped with an idle reduction technology may be increased  
137 by a quantity necessary to compensate for the additional  
138 weight of the idle reduction system as provided for in 23  
139 U.S.C. Section 127, as amended. In no case shall the  
140 additional weight increase allowed by this subsection be  
141 greater than five hundred fifty pounds. Upon request by an  
142 appropriate law enforcement officer, the vehicle operator  
143 shall provide proof that the idle reduction technology is  
144 fully functional at all times and that the gross weight  
145 increase is not used for any purpose other than for the use  
146 of idle reduction technology.

147 9. Notwithstanding any provision of this section or  
148 any other law to the contrary, the total gross weight of any  
149 vehicle or combination of vehicles hauling milk from a farm  
150 to a processing facility or livestock may be as much as, but

151 shall not exceed, eighty-five thousand five hundred pounds  
152 while operating on highways other than the interstate  
153 highway system. The provisions of this subsection shall not  
154 apply to vehicles operated and operating on the Dwight D.  
155 Eisenhower System of Interstate and Defense Highways.

156 10. Notwithstanding any provision of this section or  
157 any other law to the contrary, any vehicle or combination of  
158 vehicles hauling grain or grain coproducts during times of  
159 harvest may be as much as, but not exceeding, ten percent  
160 over the maximum weight limitation allowable under  
161 subsection 3 of this section while operating on highways  
162 other than the interstate highway system. The provisions of  
163 this subsection shall not apply to vehicles operated and  
164 operating on the Dwight D. Eisenhower System of Interstate  
165 and Defense Highways.

166 11. Notwithstanding any provision of this section or  
167 any other law to the contrary, the commission shall issue  
168 emergency utility response permits for the transporting of  
169 utility wires or cables, poles, and equipment needed for  
170 repair work immediately following a disaster where utility  
171 service has been disrupted. Under exigent circumstances,  
172 verbal approval of such operation may be made either by the  
173 department of transportation motor carrier compliance  
174 supervisor or other designated motor carrier services  
175 representative. Utility vehicles and equipment used to  
176 assist utility companies granted special permits under this  
177 subsection may be operated and transported on state-  
178 maintained roads and highways at any time on any day. The  
179 commission shall promulgate all necessary rules and  
180 regulations for the administration of this section. Any  
181 rule or portion of a rule, as that term is defined in  
182 section 536.010, that is created under the authority

183 delegated in this section shall become effective only if it  
184 complies with and is subject to all of the provisions of  
185 chapter 536 and, if applicable, section 536.028. This  
186 section and chapter 536 are nonseverable and if any of the  
187 powers vested with the general assembly pursuant to chapter  
188 536 to review, to delay the effective date, or to disapprove  
189 and annul a rule are subsequently held unconstitutional,  
190 then the grant of rulemaking authority and any rule proposed  
191 or adopted after August 28, 2014, shall be invalid and void.

192       12. Notwithstanding any provision of this section to  
193 the contrary, emergency vehicles designed to be used under  
194 emergency conditions to transport personnel and equipment  
195 and to support the suppression of fires and mitigate  
196 hazardous situations may have a maximum gross vehicle weight  
197 of eighty-six thousand pounds inclusive of twenty-four  
198 thousand pounds on a single steering axle; thirty-three  
199 thousand five hundred pounds on a single drive axle; sixty-  
200 two thousand pounds on a tandem axle; or fifty-two thousand  
201 pounds on a tandem rear-drive steer axle; except that, such  
202 emergency vehicles shall only operate on the Dwight D.  
203 Eisenhower National System of Interstate and Defense  
204 Highways.

205       13. Notwithstanding any provision of this section to  
206 the contrary, a vehicle operated by an engine fueled  
207 primarily by natural gas may operate upon the public  
208 highways of this state in excess of the vehicle weight  
209 limits set forth in this section by an amount that is equal  
210 to the difference between the weight of the vehicle  
211 attributable to the natural gas tank and fueling system  
212 carried by that vehicle and the weight of a comparable  
213 diesel tank and fueling system. In no event shall the

214 maximum gross vehicle weight of the vehicle operating with a  
215 natural gas engine exceed eighty-two thousand pounds.

216 **14. Notwithstanding any provision of law to the**  
217 **contrary, local log trucks and local log truck tractors, as**  
218 **defined in section 301.010, may be operated with a weight**  
219 **not exceeding twenty-two thousand four hundred pounds on one**  
220 **axle or a weight not exceeding forty-four thousand eight**  
221 **hundred pounds on any tandem axle, except the front steering**  
222 **axle shall not exceed fifteen thousand pounds or the gross**  
223 **vehicle weight rating set by the manufacturer, and may have**  
224 **a total weight of up to one hundred five thousand pounds.**  
225 **Provided however, when operating on the national system of**  
226 **interstate and defense highways described in 23 U.S.C.**  
227 **Section 103, as amended, or outside the radius from the**  
228 **forested site specified in section 301.010 with an extended**  
229 **distance local log truck permit, the vehicle shall not**  
230 **exceed the weight limits otherwise specified in this section.**

304.240. 1. Any person, firm, corporation,  
2 partnership or association violating any of the provisions  
3 of sections 304.170 to 304.230 shall be deemed guilty of a  
4 misdemeanor and upon conviction thereof shall be punished by  
5 a fine of not less than five dollars or by confinement in a  
6 county jail for not more than twelve months, or by both the  
7 fine and confinement; provided, however, that where load  
8 limits as defined in sections 304.180 to 304.220 have been  
9 violated, the fine shall be two cents for each pound of  
10 excess weight up to and including five hundred, and five  
11 cents for each pound of excess weight above five hundred and  
12 not exceeding one thousand, and ten cents for each pound in  
13 excess weight above one thousand; provided that, when any  
14 vehicle is being operated under a special permit as provided  
15 in section 304.200, the term "excess weight" means only



16 weight in excess of the amount permitted in the permit as  
17 issued. The court may, in its discretion, cause to be  
18 impounded the motor vehicle operated by any person violating  
19 the provisions of this section until such time as the fine  
20 and cost assessed by the court under this section is paid.

21 **2. Notwithstanding subsection 1 of this section, the**  
22 **fine for a load-limit violation under sections 304.180 to**  
23 **304.220 involving a local log truck or a local log truck**  
24 **tractor, as such terms are defined in section 301.010, shall**  
25 **be as follows:**

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

29 (2) If the weight exceeds the limit by five thousand  
30 pounds to nine thousand nine hundred ninety-nine pounds, the  
31 fine shall be twenty cents for each pound of excess weight;  
32 and

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

348.436. The provisions of sections 348.430 to 348.436  
2 shall expire December 31, [2021] 2028.

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

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

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

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

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

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

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

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

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

30           6. Eligible borrowers under the program:

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

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

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

40           7. Upon approval of the specialty agricultural crops  
41           loan by a lender under subsection 4 of this section, the  
42           loan shall be submitted for approval by the authority. The

43 authority shall promulgate rules establishing eligibility  
44 under this section, taking into consideration:

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

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

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

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

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

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

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

75 authority and any rule proposed or adopted after the  
76 effective date of this section shall be invalid and void.

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

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

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

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

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

7 2. Any eligible lender under the specialty  
8 agricultural crops loan program under section 348.491 shall  
9 be entitled to receive a tax credit equal to one hundred  
10 percent of the amount of interest waived by the lender under  
11 section 348.491 on a qualifying loan for the first year of  
12 the loan only. The tax credit shall be evidenced by a  
13 certificate of tax credit issued by the Missouri  
14 agricultural and small business development authority and  
15 may be used to satisfy the state tax liability of the owner  
16 of such certificate that becomes due in the tax year in  
17 which the interest on a qualified loan is waived by the  
18 lender under section 348.491. No lender shall receive a tax

19 credit under this section unless such lender presents a  
20 certificate of tax credit to the department of revenue for  
21 payment of such state tax liability. The amount of the tax  
22 credits that may be issued to all eligible lenders claiming  
23 tax credits authorized in this section in a fiscal year  
24 shall not exceed three hundred thousand dollars.

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

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

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

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

49 (2) Any amount of tax credit that exceeds the tax due,  
50 including any estimated quarterly taxes paid by the lender

51 under subdivision (1) of this subsection that result in an  
52 overpayment of taxes for a tax year, shall not be refunded  
53 but may be carried over to any subsequent tax year, not to  
54 exceed a total of three years for which a tax credit may be  
55 taken for a qualified specialty agricultural crops loan;

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

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

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

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

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

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

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

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

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

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

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

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

18 (1) **[Seventy-five] One hundred fifty** thousand dollars  
19 for beef cattle;

20 (2) **[Seventy-five] One hundred fifty** thousand dollars  
21 for dairy cattle;

22 (3) **[Thirty-five] Seventy** thousand dollars for swine;  
23 and

24 (4) **[Thirty] Sixty** thousand dollars for sheep and  
25 goats.

26 6. Eligible borrowers under the program:

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

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

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

35           7. Upon approval of the family farm livestock loan by  
36 a lender under subsection 4 of this section, the loan shall  
37 be submitted for approval by the agricultural and small  
38 business development authority. The authority shall  
39 promulgate rules establishing eligibility under this  
40 section, taking into consideration:

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

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

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

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

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

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



59           10. Any rule or portion of a rule, as that term is  
60 defined in section 536.010, that is created under the  
61 authority delegated in this section shall become effective  
62 only if it complies with and is subject to all of the  
63 provisions of chapter 536 and, if applicable, section  
64 536.028. This section and chapter 536 are nonseverable and  
65 if any of the powers vested with the general assembly  
66 pursuant to chapter 536 to review, to delay the effective  
67 date, or to disapprove and annul a rule are subsequently  
68 held unconstitutional, then the grant of rulemaking  
69 authority and any rule proposed or adopted after August 28,  
70 2006, shall be invalid and void.

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

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

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

13           (b) Establishment of maximum quantities of air  
14 contaminants that may be emitted from any air contaminant  
15 source; [and]

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

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

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

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

34           (b) Require submission to the director for approval of  
35 plans and specifications for any article, machine,  
36 equipment, device, or other contrivance specified by  
37 regulation the use of which may cause or control the  
38 issuance of air contaminants; but any person responsible for  
39 complying with the standards established under sections  
40 643.010 to 643.355 shall determine, unless found by the  
41 director to be inadequate, the means, methods, processes,  
42 equipment and operation to meet the established standards;

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

49           (5) Enter such order or determination as may be  
50 necessary to effectuate the purposes of sections 643.010 to  
51 643.355. In making its orders and determinations hereunder,

52 the commission shall exercise a sound discretion in weighing  
53 the equities involved and the advantages and disadvantages  
54 to the person involved and to those affected by air  
55 contaminants emitted by such person as set out in section  
56 643.030. If any small business, as defined by section  
57 643.020, requests information on what would constitute  
58 compliance with the requirements of sections 643.010 to  
59 643.355 or any order or determination of the department or  
60 commission, the department shall respond with written  
61 criteria to inform the small business of the actions  
62 necessary for compliance. No enforcement action shall be  
63 undertaken by the department or commission until the small  
64 business has had a period of time, negotiated with the  
65 department, to achieve compliance;

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

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

74 (8) Develop such facts and make such investigations as  
75 are consistent with the purposes of sections 643.010 to  
76 643.355, and, in connection therewith, to enter or authorize  
77 any representative of the department to enter at all  
78 reasonable times and upon reasonable notice in or upon any  
79 private or public property for the purpose of inspecting or  
80 investigating any condition which the commission or director  
81 shall have probable cause to believe to be an air  
82 contaminant source or upon any private or public property  
83 having material information relevant to said air contaminant

84 source. The results of any such investigation shall be  
85 reduced to writing, and a copy thereof shall be furnished to  
86 the owner or operator of the property. No person shall  
87 refuse entry or access, requested for purposes of inspection  
88 under this provision, to an authorized representative of the  
89 department who presents appropriate credentials, nor  
90 obstruct or hamper the representative in carrying out the  
91 inspection. A suitably restricted search warrant, upon a  
92 showing of probable cause in writing and upon oath, shall be  
93 issued by any judge having jurisdiction to any such  
94 representative for the purpose of enabling him to make such  
95 inspection;

96 (9) Secure necessary scientific, technical,  
97 administrative and operational services, including  
98 laboratory facilities, by contract or otherwise, with any  
99 educational institution, experiment station, or any board,  
100 department, or other agency of any political subdivision or  
101 state or the federal government;

102 (10) Classify and identify air contaminants; and

103 (11) Hold public hearings as required by sections  
104 643.010 to 643.355.

105 2. No rule or portion of a rule promulgated under the  
106 authority of this chapter shall become effective unless it  
107 has been promulgated pursuant to the provisions of section  
108 536.024.

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

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

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

117 (3) Encourage political subdivisions to handle air  
118 pollution problems within their respective jurisdictions to  
119 the extent possible and practicable and provide assistance  
120 to political subdivisions;

121 (4) Encourage and conduct studies, investigations and  
122 research;

123 (5) Collect and disseminate information and conduct  
124 education and training programs;

125 (6) Advise, consult and cooperate with other agencies  
126 of the state, political subdivisions, industries, other  
127 states and the federal government, and with interested  
128 persons or groups;

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

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

138 5. Any information relating to secret processes or  
139 methods of manufacture or production discovered through any  
140 communication required under this section shall be kept  
141 confidential.

643.079. 1. Any air contaminant source required to  
2 obtain a permit issued under sections 643.010 to 643.355  
3 shall pay annually beginning April 1, 1993, a fee as  
4 provided herein. For the first year the fee shall be twenty-

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

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

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

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

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

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

45           4. Each air contaminant source with a permit issued  
46 under sections 643.010 to 643.355 shall pay the fee for the  
47 first four thousand tons of each regulated air contaminant  
48 emitted each year but no air contaminant source shall pay  
49 fees on total emissions of regulated air contaminants in  
50 excess of twelve thousand tons in any calendar year. A  
51 permitted air contaminant source which emitted less than one  
52 ton of all regulated pollutants shall pay a fee equal to the  
53 amount per ton set by the commission. An air contaminant  
54 source which pays emission fees to a holder of a certificate  
55 of authority issued pursuant to section 643.140 may deduct  
56 such fees from any amount due under this section. The fees  
57 imposed in this section shall not be applied to carbon oxide  
58 emissions. The fees imposed in subsection 1 **of this section**  
59 and this subsection shall not be applied to sulfur dioxide  
60 emissions from any Phase I affected unit subject to the  
61 requirements of Title IV, Section 404, of the federal Clean  
62 Air Act, as amended, 42 U.S.C. Section 7651[, ] et seq., any  
63 sooner than January 1, 2000. The fees imposed on emissions  
64 from Phase I affected units shall be consistent with and  
65 shall not exceed the provisions of the federal Clean Air  
66 Act, as amended, and the regulations promulgated  
67 thereunder. Any such fee on emissions from any Phase I

68 affected unit shall be reduced by the amount of the service  
69 fee paid by that Phase I affected unit pursuant to  
70 subsection 8 of this section in that year. Any fees that  
71 may be imposed on Phase I sources shall follow the  
72 procedures set forth in subsection 1 **of this section** and  
73 this subsection and shall not be applied retroactively.

74 5. Moneys collected under this section shall be  
75 transmitted to the director of revenue for deposit in  
76 appropriate subaccounts of the natural resources protection  
77 fund created in section 640.220. A subaccount shall be  
78 maintained for fees paid by air contaminant sources which  
79 are required to be permitted under Title V of the federal  
80 Clean Air Act, as amended, 42 U.S.C. Section 7661[, ] et  
81 seq., and used, upon appropriation, to fund activities by  
82 the department to implement the operating permits program  
83 authorized by Title V of the federal Clean Air Act, as  
84 amended. Another subaccount shall be maintained for fees  
85 paid by air contaminant sources which are not required to be  
86 permitted under Title V of the federal Clean Air Act as  
87 amended, and used, upon appropriation, to fund other air  
88 pollution control program activities. Another subaccount  
89 shall be maintained for service fees paid under subsection 8  
90 of this section by Phase I affected units which are subject  
91 to the requirements of Title IV, Section 404, of the federal  
92 Clean Air Act Amendments of 1990 **(42 U.S.C. Section 7651c)**,  
93 as amended, [42 U.S.C. Section 7651,] and used, upon  
94 appropriation, to fund air pollution control program  
95 activities. The provisions of section 33.080 to the  
96 contrary notwithstanding, moneys in the fund shall not  
97 revert to general revenue at the end of each biennium.  
98 Interest earned by moneys in the subaccounts shall be  
99 retained in the subaccounts. The per-ton fees established



100 under subsection 1 of this section may be adjusted annually,  
101 consistent with the need to fund the reasonable costs of the  
102 program, but shall not be less than twenty-five dollars per  
103 ton of regulated air contaminant nor more than forty dollars  
104 per ton of regulated air contaminant. The first adjustment  
105 shall apply to moneys payable on April 1, 1994, and shall be  
106 based upon the general price level for the twelve-month  
107 period ending on August thirty-first of the previous  
108 calendar year.

109 6. The department may initiate a civil action in  
110 circuit court against any air contaminant source which has  
111 not remitted the appropriate fees within thirty days. In  
112 any judgment against the source, the department shall be  
113 awarded interest at a rate determined pursuant to section  
114 408.030 and reasonable attorney's fees. In any judgment  
115 against the department, the source shall be awarded  
116 reasonable attorney's fees.

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

120 8. Any Phase I affected unit which is subject to the  
121 requirements of Title IV, Section 404, of the federal Clean  
122 Air Act **Amendments of 1990 (42 U.S.C. Section 7651c)**, as  
123 amended, [42 U.S.C. Section 7651,] shall pay annually  
124 beginning April 1, 1993, and terminating December 31, 1999,  
125 a service fee for the previous calendar year as provided  
126 herein. For the first year, the service fee shall be twenty-  
127 five thousand dollars for each Phase I affected generating  
128 unit to help fund the administration of sections 643.010 to  
129 643.355. Thereafter, the service fee shall be annually set  
130 by the commission by rule, following public hearing, based  
131 on an annual allocation prepared by the department showing

132 the details of all costs and expenses upon which such fees  
133 are based consistent with the department's reasonable needs  
134 to administer and implement sections 643.010 to 643.355 and  
135 to fulfill its responsibilities with respect to Phase I  
136 affected units, but such service fee shall not exceed twenty-  
137 five thousand dollars per generating unit. Any such Phase I  
138 affected unit which is located on one or more contiguous  
139 tracts of land with any Phase II generating unit that pays  
140 fees under subsection 1 or subsection 2 of this section  
141 shall be exempt from paying service fees under this  
142 subsection. A "contiguous tract of land" shall be defined  
143 to mean adjacent land, excluding public roads, highways and  
144 railroads, which is under the control of or owned by the  
145 permit holder and operated as a single enterprise.

146 9. The department of natural resources shall determine  
147 the fees due pursuant to this section by the state of  
148 Missouri and its departments, agencies and institutions,  
149 including two- and four-year institutions of higher  
150 education. The director of the department of natural  
151 resources shall forward the various totals due to the joint  
152 committee on capital improvements and the directors of the  
153 individual departments, agencies and institutions. The  
154 departments, as part of the budget process, shall annually  
155 request by specific line item appropriation funds to pay  
156 said fees and capital funding for projects determined to  
157 significantly improve air quality. If the general assembly  
158 fails to appropriate funds for emissions fees as  
159 specifically requested, the departments, agencies and  
160 institutions shall pay said fees from other sources of  
161 revenue or funds available. The state of Missouri and its  
162 departments, agencies and institutions may receive

163 assistance from the small business technical assistance  
164 program established pursuant to section 643.173.

165       10. Each retail agricultural facility that uses,  
166 stores, or sells anhydrous ammonia that is an air  
167 contaminant source subject to the risk management plan under  
168 42 U.S.C. Section 7412(r), as amended, shall pay an annual  
169 registration fee of two hundred dollars. In addition, each  
170 retail agricultural facility that uses, stores, or sells  
171 anhydrous ammonia shall pay an annual tonnage fee calculated  
172 on the number of tons of anhydrous ammonia sold. The  
173 initial retail tonnage fee shall be set at one dollar and  
174 twenty-five cents per ton of anhydrous ammonia used or  
175 sold. Each distributor or terminal agricultural facility  
176 that uses, stores, or sells anhydrous ammonia that is an air  
177 contaminant source subject to the risk management plan  
178 program 3 under 40 CFR Part 68 shall pay an annual  
179 registration fee of five thousand dollars and shall not pay  
180 a tonnage fee. The annual registration fees and tonnage fee  
181 may be periodically revised under subsection 11 of this  
182 section. However, the fees collected shall be used  
183 exclusively for the purposes of administering the provisions  
184 of 42 U.S.C. Section 7412(r), as amended, for such  
185 agricultural facilities. Fees paid by agricultural air  
186 contaminant sources that use, store, or sell anhydrous  
187 ammonia for the purposes of implementing the requirements of  
188 42 U.S.C. Section 7412(r), as amended, shall be deposited  
189 into the anhydrous ammonia risk management plan subaccount  
190 within the natural resources protection fund created in  
191 section 643.245. If the funding exceeds the reasonable  
192 costs to administer the programs as set forth in this  
193 section, the department of natural resources shall reduce  
194 fees for all registrants if the fees derived exceed the

195 **reasonable cost of administering the risk management plan**  
196 **under 42 U.S.C. Section 7412(r), as amended.**

197       **11.** Notwithstanding any statutory fee amounts or  
198 maximums to the contrary, the department of natural  
199 resources may conduct a comprehensive review and propose  
200 changes to the fee structure authorized by sections 643.073,  
201 643.075, 643.079, 643.225, 643.228, 643.232, 643.237, and  
202 643.242 after holding stakeholder meetings in order to  
203 solicit stakeholder input from each of the following  
204 groups: the asbestos industry, electric utilities, mineral  
205 and metallic mining and processing facilities, cement kiln  
206 representatives, and any other interested industrial or  
207 business entities or interested parties. The department  
208 shall submit a proposed fee structure with stakeholder  
209 agreement to the air conservation commission. The  
210 commission shall review such recommendations at the  
211 forthcoming regular or special meeting, but shall not vote  
212 on the fee structure until a subsequent meeting. If the  
213 commission approves, by vote of two-thirds majority or five  
214 of seven commissioners, the fee structure recommendations,  
215 the commission shall authorize the department to file a  
216 notice of proposed rulemaking containing the recommended fee  
217 structure, and after considering public comments, may  
218 authorize the department to file the order of rulemaking for  
219 such rule with the joint committee on administrative rules  
220 pursuant to sections 536.021 and 536.024 no later than  
221 December first of the same year. If such rules are not  
222 disapproved by the general assembly in the manner set out  
223 below, they shall take effect on January first of the  
224 following calendar year and the previous fee structure shall  
225 expire upon the effective date of the commission-adopted fee  
226 structure. Any regulation promulgated under this subsection

227 shall be deemed to be beyond the scope and authority  
228 provided in this subsection, or detrimental to permit  
229 applicants, if the general assembly, within the first sixty  
230 calendar days of the regular session immediately following  
231 the filing of such regulation, by concurrent resolution  
232 disapproves the regulation by concurrent resolution. If the  
233 general assembly so disapproves any regulation filed under  
234 this subsection, the commission shall continue to use the  
235 previous fee structure. The authority of the commission to  
236 further revise the fee structure as provided by this  
237 subsection shall expire on August 28, 2024.

643.245. 1. All moneys received pursuant to sections  
2 643.225 to 643.245 and any other moneys so designated shall  
3 be placed in the state treasury and credited to the "Natural  
4 Resources Protection Fund – Air Pollution Asbestos Fee  
5 Subaccount", which is hereby created. Such moneys received  
6 pursuant to sections 643.225 to 643.245 shall, subject to  
7 appropriation, be used solely for the purpose of  
8 administering this chapter. Any unexpended balance in such  
9 fund at the end of any appropriation period shall not be  
10 transferred to the general revenue fund of the state  
11 treasury and shall be exempt from the provisions of section  
12 33.080.

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

22 **the general revenue fund of the state treasury and shall be**  
23 **exempt from the provisions of section 33.080.**

24       3. The state treasurer, with the approval of the board  
25 of fund commissioners, is authorized to deposit all of the  
26 moneys in any of the qualified state depositories. All such  
27 deposits shall be secured in such manner and shall be made  
28 upon such terms and conditions as are now and may hereafter  
29 be approved by law relative to state deposits. Any interest  
30 received on such deposits shall be credited to the natural  
31 resources protection fund – air pollution asbestos fee  
32 subaccount.

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

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