

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE FOR
SENATE BILL NO. 807
101ST GENERAL ASSEMBLY

3527H.05C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 92.105, 92.111, 92.115, 143.022, 143.071, 143.081, 143.114, 143.121, 294.022, 294.024, 294.027, 294.045, 294.051, 294.054, 294.060, 294.070, 294.080, 294.090, 610.010, 610.021, 610.023, 610.024, and 610.026, RSMo, and to enact in lieu thereof thirty-three new sections relating to business entities.

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

Section A. Sections 92.105, 92.111, 92.115, 143.022, 143.071, 143.081, 143.114, 143.121, 294.022, 294.024, 294.027, 294.045, 294.051, 294.054, 294.060, 294.070, 294.080, 294.090, 610.010, 610.021, 610.023, 610.024, and 610.026, RSMo, are repealed and thirty-three new sections enacted in lieu thereof, to be known as sections 34.195, 64.008, 65.710, 71.990, 89.500, 92.111, 92.115, 143.022, 143.071, 143.081, 143.114, 143.121, 143.436, 294.015, 294.022, 294.023, 294.070, 294.080, 294.090, 610.010, 610.021, 610.023, 610.024, 610.026, 620.3800, 620.3900, 620.3905, 620.3910, 620.3915, 620.3920, 620.3925, 620.3930, and 1, to read as follows:

34.195. 1. This section shall be known and may be cited as the "Right-to-Start Act".

2. No later than June 30, 2024, and annually thereafter, the commissioner of administration shall file a report with the general assembly that includes, but is not limited to:

(1) The number of contracts awarded to businesses that have been in operation for less than three years;

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

8 **(2) The percentage of the number of contracts awarded to businesses that have**
9 **been in operation for less than three years compared to the total number of contracts**
10 **awarded;**

11 **(3) The total dollar amount of all contracts awarded to businesses that have been**
12 **in operation for less than three years;**

13 **(4) The percentage of the total dollar amount of contracts awarded to businesses**
14 **that have been in operation for less than three years compared to the total dollar**
15 **amount of contracts awarded; and**

16 **(5) The number and total dollar amount of contracts awarded to minority-**
17 **owned businesses compared to the total number and dollar amount of contracts**
18 **awarded.**

19 **3. The commissioner of administration, in conjunction with the office of**
20 **entrepreneurship under section 620.3800, shall produce and file a report with the**
21 **general assembly making recommendations on improving access and resources for new**
22 **Missouri businesses that have been in operation for less than three years on or before**
23 **January 1, 2024. The report shall also include recommendations on improving access**
24 **and resources for new minority-owned Missouri businesses that have been in operation**
25 **for less than three years on or before January 1, 2024.**

64.008. 1. As used in this section, the term "home-based work" means any
2 **lawful occupation performed by a resident within a residential home or accessory**
3 **structure, which is clearly incidental and secondary to the use of the dwelling unit for**
4 **residential purposes and does not change the residential character of the residential**
5 **building or adversely affect the character of the surrounding neighborhood.**

6 **2. A zoning ordinance or regulation adopted pursuant to this chapter that**
7 **regulates home-based work shall not:**

8 **(1) Prohibit mail order or telephone sales for home-based work;**

9 **(2) Prohibit service by appointment within the home or accessory structure;**

10 **(3) Prohibit structural modifications to the home or accessory structure that do**
11 **not change the residential character of the residential building or adversely affect the**
12 **character of the surrounding neighborhood;**

13 **(4) Require structural modifications to the home or accessory structure that**
14 **change the residential character of the residential building or adversely affect the**
15 **character of the surrounding neighborhood;**

16 **(5) Restrict the hours of operation for home-based work; or**

17 **(6) Restrict storage or the use of equipment that does not produce effects outside**
18 **the home or accessory structure.**

19 **3. A zoning ordinance or regulation adopted pursuant to this chapter that**
20 **regulates home-based work shall not contain provisions that explicitly restrict or**
21 **prohibit a particular occupation.**

22 **4. The application of this section does not supersede any deed restriction,**
23 **covenant or agreement restricting the use of land nor any master deed, by law or other**
24 **document applicable to a common interest ownership community.**

65.710. 1. As used in this section, the term "home-based work" means any
2 **lawful occupation performed by a resident within a residential home or accessory**
3 **structure, which is clearly incidental and secondary to the use of the dwelling unit for**
4 **residential purposes and does not change the residential character of the residential**
5 **building or adversely affect the character of the surrounding neighborhood.**

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12 **character of the surrounding neighborhood;**

13 **(4) Require structural modifications to the home or accessory structure that**
14 **change the residential character of the residential building or adversely affect the**
15 **character of the surrounding neighborhood;**

16 **(5) Restrict the hours of operation for home-based work; or**

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18 **the home or accessory structure.**

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20 **regulates home-based work shall not contain provisions that explicitly restrict or**
21 **prohibit a particular occupation.**

22 **4. The application of this section does not supersede any deed restriction,**
23 **covenant or agreement restricting the use of land nor any master deed, by law or other**
24 **document applicable to a common interest ownership community.**

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

2 **(1) "Goods", any merchandise, equipment, products, supplies, or materials;**

3 **(2) "Home-based business", any business operated in a residential dwelling that**
4 **manufactures, provides, or sells goods or services and that is owned and operated by the**
5 **owner or tenant of the residential dwelling.**

6 **2. Any person who resides in a residential dwelling may use the residential**
7 **dwelling for a home-based business unless such use is restricted by:**

8 (1) Any deed restriction, covenant, or agreement restricting the use of land; or
9 (2) Any master deed, bylaw, or other document applicable to a common-interest
10 ownership community.

11 3. Except as prescribed under subsection 4 of this section, a political subdivision
12 shall not prohibit the operation of a no-impact, home-based business or otherwise
13 require a person to apply for, register for, or obtain any permit, license, variance, or
14 other type of prior approval from the political subdivision to operate a no-impact,
15 home-based business. For the purposes of this section, a home-based business qualifies
16 as a no-impact, home-based business if:

17 (1) The total number of employees and clients on-site at one time does not exceed
18 the occupancy limit for the residential dwelling; and

19 (2) The activities of the business:

20 (a) Are limited to the sale of lawful goods and services;

21 (b) May involve having more than one client on the property at one time;

22 (c) Do not generate a substantial increase in on-street parking or cause a
23 substantial increase in vehicle traffic through the residential area;

24 (d) Occur inside the residential dwelling or in the yard of the residential
25 dwelling;

26 (e) Are not visible from the street; and

27 (f) Do not violate any narrowly tailored regulation established under subsection
28 4 of this section.

29 4. A political subdivision may establish reasonable regulations on a home-based
30 business if the regulations are narrowly tailored for the purpose of:

31 (1) Protecting the public health and safety, including regulations related to fire
32 and building codes, health and sanitation, transportation or traffic control, solid or
33 hazardous waste, pollution, and noise control; or

34 (2) Ensuring that the business activity is compliant with state and federal law
35 and paying applicable taxes.

36 5. No political subdivision shall require a person, as a condition of operating a
37 home-based business, to:

38 (1) Rezone the property for commercial use;

39 (2) Obtain a home-based business license or other general business license; or

40 (3) Install or equip fire sprinklers in a single-family detached residential
41 dwelling or any residential dwelling with no more than two dwelling units.

42 6. Whether a regulation complies with this section is a judicial question, and the
43 political subdivision that enacts the regulation shall establish by clear and convincing
44 evidence that the regulation complies with this section.

1 **89.500. 1. As used in this section, the term "home-based work" means any**
2 **lawful occupation performed by a resident within a residential home or accessory**
3 **structure, which is clearly incidental and secondary to the use of the dwelling unit for**
4 **residential purposes and does not change the residential character of the residential**
5 **building or adversely affect the character of the surrounding neighborhood.**

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7 **regulates home-based work shall not:**

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9 **(2) Prohibit service by appointment within the home or accessory structure;**

10 **(3) Prohibit structural modifications to the home or accessory structure that do**
11 **not change the residential character of the residential building or adversely affect the**
12 **character of the surrounding neighborhood;**

13 **(4) Require structural modifications to the home or accessory structure that**
14 **change the residential character of the residential building or adversely affect the**
15 **character of the surrounding neighborhood;**

16 **(5) Restrict the hours of operation for home-based work; or**

17 **(6) Restrict storage or the use of equipment that does not produce effects outside**
18 **the home or accessory structure.**

19 **3. A zoning ordinance or regulation adopted pursuant to this chapter that**
20 **regulates home-based work shall not contain provisions that explicitly restrict or**
21 **prohibit a particular occupation.**

22 **4. The application of this section does not supersede any deed restriction,**
23 **covenant or agreement restricting the use of land nor any master deed, by law or other**
24 **document applicable to a common interest ownership community.**

 92.111. 1. After December 31, 2011, no city, including any constitutional charter city,
2 shall impose or levy an earnings tax, except a constitutional charter city that imposed or
3 levied an earnings tax on November 2, 2010, may continue to impose the earnings tax if it
4 submits to the voters [~~of such city pursuant to~~] **under** section 92.115 the question whether to
5 continue such earnings tax for a period of five years and a majority of such qualified voters
6 voting thereon approve such question, however, if no such election is held, or if in any
7 election held to continue to impose or levy the earnings tax a majority of such qualified voters
8 voting thereon fail to approve the continuation of the earnings tax, such city shall no longer be
9 authorized to impose or levy such earnings tax except to reduce such tax in the manner
10 provided by section 92.125.

11 **2. As used in sections 92.111 to 92.200, unless the context clearly requires otherwise,**
12 **the term "earnings tax" means a tax on the:**

13 **(1) Salaries, wages, commissions and other compensation earned by its residents;**

14 (2) Salaries, wages, commissions and other compensation earned by nonresidents of
15 the city for work done or services performed or rendered in the city. **For all tax returns filed**
16 **on or after January 1, 2022, "work done or services performed or rendered in the city"**
17 **shall not include any work or services performed or rendered through telecommuting or**
18 **otherwise performed or rendered remotely unless the location where such remote work**
19 **or services are performed is located in the city. Any taxpayer denied a refund for taxes**
20 **paid for such work or services not performed or rendered in the city may bring a cause**
21 **of action in a court of competent jurisdiction to recover the amount of refund owed, and**
22 **such taxpayer shall recover the amount of refund owed with interest, together with**
23 **costs, including reasonable attorney's fees resulting from such cause of action;**

24 (3) Net profits of associations, businesses or other activities conducted by residents;

25 (4) Net profits of associations, businesses or other activities conducted in the city by
26 nonresidents;

27 (5) Net profits earned by all corporations as the result of work done or services
28 performed or rendered and business or other activities.

92.115. 1. Any constitutional charter city which as of November 2, 2010, imposed or
2 levied an earnings tax may continue to impose or levy an earnings tax, pursuant to sections
3 92.111 to 92.200, if it submits to the qualified voters [~~of such city~~] **as described in**
4 **subdivisions (1) and (2) of this subsection** on the next general municipal election date
5 immediately following November 2, 2010, and once every five years thereafter, the question
6 whether to continue to impose and levy the earnings tax authorized pursuant to sections
7 92.111 to 92.200, and if a majority of qualified voters voting approve the continuance of the
8 earnings tax at such election.

9 (1) **If the earnings tax is imposed by a city not within a county, the qualified**
10 **voters shall include registered voters who reside in such city, registered voters who**
11 **reside in a county with more than one million inhabitants, registered voters who reside**
12 **in a county with more than four hundred thousand but fewer than five hundred**
13 **thousand inhabitants, and registered voters who reside in a county with more than two**
14 **hundred thousand but fewer than two hundred thirty thousand inhabitants.**

15 (2) **If the earnings tax is imposed by a city with more than four hundred**
16 **thousand inhabitants and located in more than one county, the qualified voters shall**
17 **include registered voters who reside in the counties in which all or part of such city is**
18 **located.**

19 2. The question submitted to the qualified voters [~~in any such city~~] shall contain the
20 earnings tax percentage imposed and the name of the city submitting the question and shall
21 otherwise contain exactly the following language:

22 Shall the earnings tax of _____ %, imposed by the City of _____, be continued for a
23 period of five (5) years commencing January 1 immediately following the date of this
24 election?

25 Yes No

26 3. If the question whether to continue to impose and levy the earnings tax fails to be
27 approved by the majority of qualified voters voting thereon, the earnings tax levied and
28 imposed on November 2, 2010, shall be reduced pursuant to section 92.125 commencing
29 January first of the calendar year following the date of the election held under this section or
30 January first of the calendar year following the calendar year in which such election was
31 authorized under this section but not held [~~by such city~~].

32 4. No city which has begun reductions of its earnings tax pursuant to section 92.125
33 may, by ordinance or any other means, with or without voter approval, stop or suspend such
34 reduction.

143.022. 1. As used in this section, "business income" means the income greater than
2 zero arising from transactions in the regular course of all of a taxpayer's trade or business and
3 shall be limited to the Missouri source net profit from the combination of the following:

4 (1) The total combined profit as properly reported to the Internal Revenue Service on
5 each Schedule C, or its successor form, filed; and

6 (2) The total partnership and S corporation income or loss properly reported to the
7 Internal Revenue Service on Part II of Schedule E, or its successor form.

8 2. In addition to all other modifications allowed by law, there shall be subtracted from
9 the federal adjusted gross income of an individual taxpayer a percentage of such individual's
10 business income, to the extent that such amounts are included in federal adjusted gross
11 income when determining such individual's Missouri adjusted gross income.

12 3. In the case of an S corporation described in section 143.471 or a partnership
13 computing the deduction allowed under subsection 2 of this section, taxpayers described in
14 subdivision (1) or (2) of this subsection shall be allowed such deduction apportioned in
15 proportion to their share of ownership of the business as reported on the taxpayer's Schedule
16 K-1, or its successor form, for the tax period for which such deduction is being claimed when
17 determining the Missouri adjusted gross income of:

18 (1) The shareholders of an S corporation as described in section 143.471;

19 (2) The partners in a partnership.

20 4. The percentage to be subtracted under subsection 2 of this section shall be
21 increased over a period of years. Each increase in the percentage shall be by five percent and
22 no more than one increase shall occur in a calendar year. The maximum percentage that may
23 be subtracted is twenty percent of business income. Any increase in the percentage that may
24 be subtracted shall take effect on January first of a calendar year and such percentage shall

25 continue in effect until the next percentage increase occurs. An increase shall only apply to
26 tax years that begin on or after the increase takes effect.

27 5. An increase in the percentage that may be subtracted under subsection 2 of this
28 section shall only occur if the amount of net general revenue collected in the previous fiscal
29 year exceeds the highest amount of net general revenue collected in any of the three fiscal
30 years prior to such fiscal year by at least one hundred fifty million dollars.

31 6. The first year that a taxpayer may make the subtraction under subsection 2 of this
32 section is 2017, provided that the provisions of subsection 5 of this section are met. If the
33 provisions of subsection 5 of this section are met, the percentage that may be subtracted in
34 2017 is five percent.

35 7. **As used in this section, the term "new business income" means any business**
36 **income from a taxpayer that begins business operations in this state on or after January**
37 **1, 2023. The term "new business income" shall not include any business income from a**
38 **taxpayer that began business operations in this state prior to January 1, 2023, dissolved**
39 **or otherwise terminated such business operations and reincorporates, or otherwise**
40 **reinstates such business operations on or after January 1, 2023.**

41 8. **The first one hundred thousand dollars of any remaining amount of new**
42 **business income included in a taxpayer's Missouri adjusted gross income after the**
43 **subtraction provided for in subsection 2 of this section shall be reduced for the first**
44 **through third tax years in which the taxpayer's business is in operation by twenty**
45 **percent.**

143.071. 1. For all tax years beginning before September 1, 1993, a tax is hereby
2 imposed upon the Missouri taxable income of corporations in an amount equal to five percent
3 of Missouri taxable income.

4 2. For all tax years beginning on or after September 1, 1993, and ending on or before
5 December 31, 2019, a tax is hereby imposed upon the Missouri taxable income of
6 corporations in an amount equal to six and one-fourth percent of Missouri taxable income.

7 3. For all tax years beginning on or after January 1, 2020, a tax is hereby imposed
8 upon the Missouri taxable income of corporations in an amount equal to four percent of
9 Missouri taxable income.

10 4. **As used in this section, the term "eligible new corporation" means a**
11 **corporation validly licensed as provided in the applicable laws of this state that begins**
12 **operations in this state on and after January 1, 2023. The term "eligible new**
13 **corporation" shall not include any corporation that dissolves or otherwise terminates**
14 **business operations and reincorporates or otherwise reinitiates operations in this state**
15 **on or after January 1, 2023.**

16 **5. (1) For all tax years beginning on and after January 1, 2023, in lieu of the tax**
17 **imposed pursuant to subsection 3 of this section, a tax is hereby imposed upon the**
18 **Missouri taxable income of each eligible new corporation for the first through third tax**
19 **years of such eligible corporation of three percent for the first one hundred thousand**
20 **dollars of income and any remaining portion of income shall be taxed at a rate of four**
21 **percent.**

22 **(2) For the fourth tax year of an eligible new corporation and for all tax years**
23 **thereafter, all income shall be taxed as otherwise provided for in law.**

24 **6.** The provisions of this section shall not apply to out-of-state businesses operating
25 under sections 190.270 to 190.285.

143.081. 1. A resident individual, resident estate, and resident trust shall be allowed a
2 credit against the tax otherwise due pursuant to sections 143.005 to 143.998 for the amount of
3 any income tax imposed for the taxable year by another state of the United States (or a
4 political subdivision thereof) or the District of Columbia on income derived from sources
5 therein and which is also subject to tax pursuant to sections 143.005 to 143.998. For purposes
6 of this subsection, the phrase "income tax imposed" shall be that amount of tax before any
7 income tax credit allowed by such other state or the District of Columbia if the other state or
8 the District of Columbia authorizes a reciprocal benefit for residents of this state.

9 2. The credit provided pursuant to this section shall not exceed an amount which
10 bears the same ratio to the tax otherwise due pursuant to sections 143.005 to 143.998 as the
11 amount of the taxpayer's Missouri adjusted gross income derived from sources in the other
12 taxing jurisdiction bears to the taxpayer's Missouri adjusted gross income derived from all
13 sources. In applying the limitation of the previous sentence to an estate or trust, Missouri
14 taxable income shall be substituted for Missouri adjusted gross income. If the tax of more
15 than one other taxing jurisdiction is imposed on the same item of income, the credit shall not
16 exceed the limitation that would result if the taxes of all the other jurisdictions applicable to
17 the item were deemed to be of a single jurisdiction.

18 3. **(1)** For the purposes of this section, in the case of an S corporation, each resident S
19 shareholder shall be considered to have paid a tax imposed on the shareholder in an amount
20 equal to the shareholder's pro rata share of any net income tax paid by the S corporation to a
21 state which does not measure the income of shareholders on an S corporation by reference to
22 the income of the S corporation or where a composite return and composite payments are
23 made in such state on behalf of the S shareholders by the S corporation.

24 **(2) A resident S shareholder shall be eligible for a credit issued pursuant to this**
25 **section in an amount equal to the shareholder's pro rata share of any income tax**
26 **imposed pursuant to chapter 143 on income derived from sources in another state of the**
27 **United States, or a political subdivision thereof, or the District of Columbia, and which**

28 **is subject to tax pursuant to chapter 143 but is not subject to tax in such other**
29 **jurisdiction.**

30 4. For purposes of subsection 3 of this section, in the case of an S corporation that is a
31 bank chartered by a state, the Office of Thrift Supervision, or the comptroller of currency,
32 each Missouri resident S shareholder of such out-of-state bank shall qualify for the
33 shareholder's pro rata share of any net tax paid, including a bank franchise tax based on the
34 income of the bank, by such S corporation where bank payment of taxes are made in such
35 state on behalf of the S shareholders by the S bank to the extent of the tax paid.

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

2 (1) "Commercial domicile", the principal place from which the trade or business of
3 the taxpayer is directed or managed;

4 (2) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted gross
5 income to determine Missouri taxable income for the tax year in which such deduction is
6 claimed;

7 (3) "Employer securities", the same meaning as defined under Section 409(l) of the
8 Internal Revenue Code;

9 (4) "Missouri corporation", a corporation whose commercial domicile is in this state;

10 (5) "Qualified Missouri employee stock ownership plan", an employee stock
11 ownership plan, as defined under Section 4975(e)(7) of the Internal Revenue Code, and trust
12 that is established by a Missouri corporation for the benefit of the employees of the
13 corporation;

14 (6) "Taxpayer", an individual, firm, partner in a firm, corporation, partnership,
15 shareholder in an S corporation, or member of a limited liability company subject to the
16 income tax imposed under chapter 143, excluding withholding tax imposed by sections
17 143.191 to 143.265.

18 2. For all tax years beginning on or after January 1, 2017, in addition to all other
19 modifications allowed by law, a taxpayer shall be allowed a deduction from the taxpayer's
20 federal adjusted gross income when determining Missouri adjusted gross income in an
21 amount equal to fifty percent of the net capital gain from the sale or exchange of employer
22 securities of a Missouri corporation to a qualified Missouri employee stock ownership plan if,
23 upon completion of the transaction, the qualified Missouri employee stock ownership plan
24 owns at least thirty percent of all outstanding employer securities issued by the Missouri
25 corporation.

26 3. Whenever an employee leaves a Missouri corporation with a qualified Missouri
27 employee stock ownership plan, the Missouri corporation shall inform the former employee
28 of the deadline for when the former employee shall decide whether they will receive their
29 shares of employer securities or compensation for their shares of employer securities.

30 4. The department of revenue may promulgate rules and regulations for the
31 administration of this section. Any rule or portion of a rule, as that term is defined in section
32 536.010, that is created under the authority delegated in this section shall become effective
33 only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable,
34 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
35 vested with the general assembly pursuant to chapter 536 to review, to delay the effective
36 date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant
37 of rulemaking authority and any rule proposed or adopted after August 28, 2016, shall be
38 invalid and void.

39 5. Under section 23.253 of the Missouri sunset act:

40 (1) The provisions of the new program authorized under this section shall
41 automatically sunset on December thirty-first, six years after October 14, ~~[2016]~~ **2022**, unless
42 reauthorized by an act of the general assembly;

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

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

143.121. 1. The Missouri adjusted gross income of a resident individual shall be the
2 taxpayer's federal adjusted gross income subject to the modifications in this section.

3 2. There shall be added to the taxpayer's federal adjusted gross income:

4 (1) The amount of any federal income tax refund received for a prior year which
5 resulted in a Missouri income tax benefit. The amount added pursuant to this subdivision
6 shall not include any amount of a federal income tax refund attributable to a tax credit
7 reducing a taxpayer's federal tax liability pursuant to Public Law 116-136 or 116-260, enacted
8 by the 116th United States Congress, for the tax year beginning on or after January 1, 2020,
9 and ending on or before December 31, 2020, and deducted from Missouri adjusted gross
10 income pursuant to section 143.171. The amount added under this subdivision shall also not
11 include any amount of a federal income tax refund attributable to a tax credit reducing a
12 taxpayer's federal tax liability under any other federal law that provides direct economic
13 impact payments to taxpayers to mitigate financial challenges related to the COVID-19
14 pandemic, and deducted from Missouri adjusted gross income under section 143.171;

15 (2) Interest on certain governmental obligations excluded from federal gross income
16 by 26 U.S.C. Section 103 of the Internal Revenue Code, as amended. The previous sentence
17 shall not apply to interest on obligations of the state of Missouri or any of its political
18 subdivisions or authorities and shall not apply to the interest described in subdivision (1) of
19 subsection 3 of this section. The amount added pursuant to this subdivision shall be reduced

20 by the amounts applicable to such interest that would have been deductible in computing the
21 taxable income of the taxpayer except only for the application of 26 U.S.C. Section 265 of the
22 Internal Revenue Code, as amended. The reduction shall only be made if it is at least five
23 hundred dollars;

24 (3) The amount of any deduction that is included in the computation of federal
25 taxable income pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as amended
26 by the Job Creation and Worker Assistance Act of 2002 to the extent the amount deducted
27 relates to property purchased on or after July 1, 2002, but before July 1, 2003, and to the
28 extent the amount deducted exceeds the amount that would have been deductible pursuant to
29 26 U.S.C. Section 168 of the Internal Revenue Code of 1986 as in effect on January 1, 2002;

30 (4) The amount of any deduction that is included in the computation of federal
31 taxable income for net operating loss allowed by 26 U.S.C. Section 172 of the Internal
32 Revenue Code of 1986, as amended, other than the deduction allowed by 26 U.S.C. Section
33 172(b)(1)(G) and 26 U.S.C. Section 172(i) of the Internal Revenue Code of 1986, as
34 amended, for a net operating loss the taxpayer claims in the tax year in which the net
35 operating loss occurred or carries forward for a period of more than twenty years and carries
36 backward for more than two years. Any amount of net operating loss taken against federal
37 taxable income but disallowed for Missouri income tax purposes pursuant to this subdivision
38 after June 18, 2002, may be carried forward and taken against any income on the Missouri
39 income tax return for a period of not more than twenty years from the year of the initial loss;
40 and

41 (5) For nonresident individuals in all taxable years ending on or after December 31,
42 2006, the amount of any property taxes paid to another state or a political subdivision of
43 another state for which a deduction was allowed on such nonresident's federal return in the
44 taxable year unless such state, political subdivision of a state, or the District of Columbia
45 allows a subtraction from income for property taxes paid to this state for purposes of
46 calculating income for the income tax for such state, political subdivision of a state, or the
47 District of Columbia;

48 (6) For all tax years beginning on or after January 1, 2018, any interest expense paid
49 or accrued in a previous taxable year, but allowed as a deduction under 26 U.S.C. Section
50 163, as amended, in the current taxable year by reason of the carryforward of disallowed
51 business interest provisions of 26 U.S.C. Section 163(j), as amended. For the purposes of this
52 subdivision, an interest expense is considered paid or accrued only in the first taxable year the
53 deduction would have been allowable under 26 U.S.C. Section 163, as amended, if the
54 limitation under 26 U.S.C. Section 163(j), as amended, did not exist.

55 3. There shall be subtracted from the taxpayer's federal adjusted gross income the
56 following amounts to the extent included in federal adjusted gross income:

57 (1) Interest received on deposits held at a federal reserve bank or interest or dividends
58 on obligations of the United States and its territories and possessions or of any authority,
59 commission or instrumentality of the United States to the extent exempt from Missouri
60 income taxes pursuant to the laws of the United States. The amount subtracted pursuant to
61 this subdivision shall be reduced by any interest on indebtedness incurred to carry the
62 described obligations or securities and by any expenses incurred in the production of interest
63 or dividend income described in this subdivision. The reduction in the previous sentence
64 shall only apply to the extent that such expenses including amortizable bond premiums are
65 deducted in determining the taxpayer's federal adjusted gross income or included in the
66 taxpayer's Missouri itemized deduction. The reduction shall only be made if the expenses
67 total at least five hundred dollars;

68 (2) The portion of any gain, from the sale or other disposition of property having a
69 higher adjusted basis to the taxpayer for Missouri income tax purposes than for federal
70 income tax purposes on December 31, 1972, that does not exceed such difference in basis. If
71 a gain is considered a long-term capital gain for federal income tax purposes, the modification
72 shall be limited to one-half of such portion of the gain;

73 (3) The amount necessary to prevent the taxation pursuant to this chapter of any
74 annuity or other amount of income or gain which was properly included in income or gain and
75 was taxed pursuant to the laws of Missouri for a taxable year prior to January 1, 1973, to the
76 taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive
77 the income or gain, or to a trust or estate from which the taxpayer received the income or
78 gain;

79 (4) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the
80 extent that the same are included in federal adjusted gross income;

81 (5) The amount of any state income tax refund for a prior year which was included in
82 the federal adjusted gross income;

83 (6) The portion of capital gain specified in section 135.357 that would otherwise be
84 included in federal adjusted gross income;

85 (7) The amount that would have been deducted in the computation of federal taxable
86 income pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as in effect on
87 January 1, 2002, to the extent that amount relates to property purchased on or after July 1,
88 2002, but before July 1, 2003, and to the extent that amount exceeds the amount actually
89 deducted pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code as amended by the
90 Job Creation and Worker Assistance Act of 2002;

91 (8) For all tax years beginning on or after January 1, 2005, the amount of any income
92 received for military service while the taxpayer serves in a combat zone which is included in
93 federal adjusted gross income and not otherwise excluded therefrom. As used in this section,

94 "combat zone" means any area which the President of the United States by Executive Order
95 designates as an area in which Armed Forces of the United States are or have engaged in
96 combat. Service is performed in a combat zone only if performed on or after the date
97 designated by the President by Executive Order as the date of the commencing of combat
98 activities in such zone, and on or before the date designated by the President by Executive
99 Order as the date of the termination of combatant activities in such zone;

100 (9) For all tax years ending on or after July 1, 2002, with respect to qualified property
101 that is sold or otherwise disposed of during a taxable year by a taxpayer and for which an
102 additional modification was made under subdivision (3) of subsection 2 of this section, the
103 amount by which additional modification made under subdivision (3) of subsection 2 of this
104 section on qualified property has not been recovered through the additional subtractions
105 provided in subdivision (7) of this subsection;

106 (10) For all tax years beginning on or after January 1, 2014, the amount of any
107 income received as payment from any program which provides compensation to agricultural
108 producers who have suffered a loss as the result of a disaster or emergency, including the:

- 109 (a) Livestock Forage Disaster Program;
- 110 (b) Livestock Indemnity Program;
- 111 (c) Emergency Assistance for Livestock, Honeybees, and Farm-Raised Fish;
- 112 (d) Emergency Conservation Program;
- 113 (e) Noninsured Crop Disaster Assistance Program;
- 114 (f) Pasture, Rangeland, Forage Pilot Insurance Program;
- 115 (g) Annual Forage Pilot Program;
- 116 (h) Livestock Risk Protection Insurance Plan;
- 117 (i) Livestock Gross Margin Insurance Plan;

118 (11) For all tax years beginning on or after January 1, 2018, any interest expense paid
119 or accrued in the current taxable year, but not deducted as a result of the limitation imposed
120 under 26 U.S.C. Section 163(j), as amended. For the purposes of this subdivision, an interest
121 expense is considered paid or accrued only in the first taxable year the deduction would have
122 been allowable under 26 U.S.C. Section 163, as amended, if the limitation under 26 U.S.C.
123 Section 163(j), as amended, did not exist; ~~and~~

124 (12) One hundred percent of any retirement benefits received by any taxpayer as a
125 result of the taxpayer's service in the Armed Forces of the United States, including reserve
126 components and the National Guard of this state, as defined in 32 U.S.C. Sections 101(3) and
127 109, and any other military force organized under the laws of this state; **and**

128 **(13) For taxpayers authorized to do business pursuant to Article XIV of the**
129 **Missouri Constitution, the amount equal to any expenditure otherwise allowable as a**
130 **federal income tax deduction, but that is disallowed pursuant to 26 U.S.C. Section 280E,**

131 **as in effect on January 1, 2022, because cannabis is a controlled substance under federal**
132 **law.**

133 4. There shall be added to or subtracted from the taxpayer's federal adjusted gross
134 income the taxpayer's share of the Missouri fiduciary adjustment provided in section 143.351.

135 5. There shall be added to or subtracted from the taxpayer's federal adjusted gross
136 income the modifications provided in section 143.411.

137 6. In addition to the modifications to a taxpayer's federal adjusted gross income in this
138 section, to calculate Missouri adjusted gross income there shall be subtracted from the
139 taxpayer's federal adjusted gross income any gain recognized pursuant to 26 U.S.C. Section
140 1033 of the Internal Revenue Code of 1986, as amended, arising from compulsory or
141 involuntary conversion of property as a result of condemnation or the imminence thereof.

142 7. (1) As used in this subsection, "qualified health insurance premium" means the
143 amount paid during the tax year by such taxpayer for any insurance policy primarily
144 providing health care coverage for the taxpayer, the taxpayer's spouse, or the taxpayer's
145 dependents.

146 (2) In addition to the subtractions in subsection 3 of this section, one hundred percent
147 of the amount of qualified health insurance premiums shall be subtracted from the taxpayer's
148 federal adjusted gross income to the extent the amount paid for such premiums is included in
149 federal taxable income. The taxpayer shall provide the department of revenue with proof of
150 the amount of qualified health insurance premiums paid.

151 8. (1) Beginning January 1, 2014, in addition to the subtractions provided in this
152 section, one hundred percent of the cost incurred by a taxpayer for a home energy audit
153 conducted by an entity certified by the department of natural resources under section 640.153
154 or the implementation of any energy efficiency recommendations made in such an audit shall
155 be subtracted from the taxpayer's federal adjusted gross income to the extent the amount paid
156 for any such activity is included in federal taxable income. The taxpayer shall provide the
157 department of revenue with a summary of any recommendations made in a qualified home
158 energy audit, the name and certification number of the qualified home energy auditor who
159 conducted the audit, and proof of the amount paid for any activities under this subsection for
160 which a deduction is claimed. The taxpayer shall also provide a copy of the summary of any
161 recommendations made in a qualified home energy audit to the department of natural
162 resources.

163 (2) At no time shall a deduction claimed under this subsection by an individual
164 taxpayer or taxpayers filing combined returns exceed one thousand dollars per year for
165 individual taxpayers or cumulatively exceed two thousand dollars per year for taxpayers
166 filing combined returns.

167 (3) Any deduction claimed under this subsection shall be claimed for the tax year in
168 which the qualified home energy audit was conducted or in which the implementation of the
169 energy efficiency recommendations occurred. If implementation of the energy efficiency
170 recommendations occurred during more than one year, the deduction may be claimed in more
171 than one year, subject to the limitations provided under subdivision (2) of this subsection.

172 (4) A deduction shall not be claimed for any otherwise eligible activity under this
173 subsection if such activity qualified for and received any rebate or other incentive through a
174 state-sponsored energy program or through an electric corporation, gas corporation, electric
175 cooperative, or municipally owned utility.

176 9. The provisions of subsection 8 of this section shall expire on December 31, 2020.

**143.436. 1. This section shall be known and may be cited as the "SALT Parity
2 Act".**

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

**4 (1) "Affected business entity", any partnership or S corporation that elects to be
5 subject to tax pursuant to subsection 10 of this section;**

**6 (2) "Direct member", a member that holds an interest directly in an affected
7 business entity;**

**8 (3) "Indirect member", a member that itself holds an interest, through a direct
9 or indirect member that is a partnership or an S corporation, in an affected business
10 entity;**

11 (4) "Member":

12 (a) A shareholder of an S corporation;

**13 (b) A partner in a general partnership, a limited partnership, or a limited
14 liability partnership; or**

**15 (c) A member of a limited liability company that is treated as a partnership or S
16 corporation for federal income tax purposes;**

17 (5) "Partnership", the same meaning as provided in 26 U.S.C. Section 7701(a)

**18 (2). The term "partnership" shall include a limited liability company that is treated as a
19 partnership for federal income tax purposes;**

**20 (6) "S corporation", a corporation or limited liability company that is treated as
21 an S corporation for federal income tax purposes;**

**22 (7) "Tax year", the tax year of a partnership or S corporation for federal income
23 tax purposes.**

**24 3. (1) Notwithstanding any provision of law to the contrary, a tax is hereby
25 imposed on each affected business entity that is a partnership and that is doing business
26 in this state. Such affected business entity shall, at the time the tax return of the affected
27 business entity is due, pay a tax in an amount equal to the sum of the separately and**

28 nonseparately computed items, as described in 26 U.S.C. Section 702(a), of the affected
29 business entity, to the extent derived from or connected with sources within this state, as
30 determined pursuant to section 143.455, decreased by the deduction allowed under 26
31 U.S.C. Section 199A computed as if such deduction was allowed to be taken by the
32 affected business entity for federal tax purposes, and increased or decreased by any
33 modification made pursuant to section 143.471 that relates to an item of the affected
34 business entity's income, gain, loss, or deduction, to the extent derived from or
35 connected with sources within this state, as determined pursuant to section 143.455, with
36 such sum multiplied by the highest rate of tax used to determine a Missouri income tax
37 liability for an individual pursuant to section 143.011. An affected entity paying the tax
38 pursuant to this subsection shall include with the payment of such taxes each report
39 provided to a member pursuant to subsection 7 of this section.

40 (2) If the amount calculated pursuant to subdivision (1) of this section results in
41 a net loss, such net loss may be carried forward to succeeding tax years for which the
42 affected business entity elects to be subject to tax pursuant to subsection 11 of this
43 section until fully used.

44 4. (1) Notwithstanding any provision of law to the contrary, a tax is hereby
45 imposed on each affected business entity that is an S corporation and that is doing
46 business in this state. Such affected business entity shall, at the time the tax return of
47 the affected business entity is due, pay a tax in an amount equal to the sum of the
48 separately and nonseparately computed items, as described in 26 U.S.C. Section 1366, of
49 the affected business entity, to the extent derived from or connected with sources within
50 this state, as determined pursuant to section 143.455, decreased by the deduction
51 allowed under 26 U.S.C. Section 199A computed as if such deduction was allowed to be
52 taken by the affected business entity for federal tax purposes, and increased or
53 decreased by any modification made pursuant to section 143.471 that relates to an item
54 of the affected business entity's income, gain, loss, or deduction, to the extent derived
55 from or connected with sources within this state, as determined pursuant to section
56 143.455, with such sum multiplied by the highest rate of tax used to determine a
57 Missouri income tax liability for an individual pursuant to section 143.011. An affected
58 entity paying the tax pursuant to this subsection shall include with the payment of such
59 taxes each report provided to a member pursuant to subsection 7 of this section.

60 (2) If the amount calculated pursuant to subdivision (1) of this section results in
61 a net loss, such net loss may be carried forward to succeeding tax years for which the
62 affected business entity elects to be subject to tax pursuant to subsection 11 of this
63 section until fully used.

64 **5. If an affected business entity is a direct or indirect member of another affected**
65 **business entity, the member affected business entity shall, when calculating its net**
66 **income or loss pursuant to subsection 3 or 4 of this section, subtract its distributive**
67 **share of income or add its distributive share of loss from the affected business entity in**
68 **which it is a direct or indirect member to the extent that the income or loss was derived**
69 **from or connected with sources within this state, as determined pursuant to section**
70 **143.455.**

71 **6. A nonresident individual who is a member shall not be required to file an**
72 **income tax return pursuant to this chapter for a tax year if, for such tax year, the only**
73 **source of income derived from or connected with sources within the state for such**
74 **member, or the member and the member's spouse if a joint federal income tax return is**
75 **or shall be filed, is from one or more affected business entities and such affected**
76 **business entity or entities file and pay the tax due under this section.**

77 **7. Each partnership and S corporation shall report to each of its members, for**
78 **each tax year, such member's direct pro rata share of the tax imposed pursuant to this**
79 **section on such partnership or S corporation if it is an affected business entity and its**
80 **indirect pro rata share of the tax imposed on any affected business entity in which such**
81 **affected business entity is a direct or indirect member.**

82 **8. (1) Each member that is subject to the tax imposed pursuant to section**
83 **143.011 shall be entitled to a credit against the tax imposed pursuant to section 143.011.**
84 **Such credit shall be in an amount equal to such member's direct and indirect pro rata**
85 **share of the tax paid pursuant to this section by any affected business entity of which**
86 **such member is directly or indirectly a member.**

87 **(2) If the amount of the credit authorized by this subsection exceeds such**
88 **member's tax liability for the tax imposed pursuant to section 143.011, the excess**
89 **amount shall not be refunded but may be carried forward to each succeeding tax year**
90 **until such credit is fully taken.**

91 **9. (1) Each member that is subject to the tax imposed pursuant to section**
92 **143.011 as a resident or part-year resident of this state shall be entitled to a credit**
93 **against the tax imposed pursuant to section 143.011 for such member's direct and**
94 **indirect pro rata share of taxes paid to another state of the United States or to the**
95 **District of Columbia, on income of any partnership or S corporation of which such**
96 **person is a member that is derived therefrom, provided the taxes paid to another state of**
97 **the United States or to the District of Columbia results from a tax that the director of**
98 **revenue determines is substantially similar to the tax imposed pursuant to this section.**
99 **Any such credit shall be calculated in a manner to be prescribed by the director of**
100 **revenue, provided such calculation is consistent with the provisions of this section, and**

101 further provided that the limitations provided in subsection 2 of section 143.081 shall
102 apply to the credit authorized by this subsection.

103 (2) If the amount of the credit authorized by this subsection exceeds such
104 member's tax liability for the tax imposed pursuant to section 143.011, the excess
105 amount shall not be refunded and shall not be carried forward.

106 10. (1) Each corporation that is subject to the tax imposed pursuant to section
107 143.071 and that is a member shall be entitled to a credit against the tax imposed
108 pursuant to section 143.071. Such credit shall be in an amount equal to such
109 corporation's direct and indirect pro rata share of the tax paid pursuant to this section
110 by any affected business entity of which such corporation is directly or indirectly a
111 member. Such credit shall be applied after all other credits.

112 (2) If the amount of the credit authorized by this subsection exceeds such
113 corporation's tax liability for the tax imposed pursuant to section 143.071, the excess
114 amount shall not be refunded but may be carried forward to each succeeding tax year
115 until such credit is fully taken.

116 11. A partnership or an S corporation may elect to become an affected business
117 entity that is required to pay the tax pursuant to this section in any tax year. A separate
118 election shall be made for each taxable year. Such election shall be made on such form
119 and in such manner as the director of revenue may prescribe by rule. An election made
120 pursuant to this subsection shall be signed by:

121 (1) Each member of the electing entity who is a member at the time the election
122 is filed; or

123 (2) Any officer, manager, or member of the electing entity who is authorized to
124 make the election and who attests to having such authorization under penalty of
125 perjury.

126 12. The provisions of sections 143.425 and 143.601 shall apply to any
127 modifications made to an affected business entity's federal return, and such affected
128 business entity shall pay any resulting underpayment of tax to the extent not already
129 paid pursuant to section 143.425.

130 13. (1) With respect to an action required or permitted to be taken by an
131 affected business entity pursuant to this section, a proceeding under section 143.631 for
132 reconsideration by the director of revenue, an appeal to the administrative hearing
133 commission, or a review by the judiciary with respect to such action, the affected
134 business entity shall designate an affected business entity representative for the tax year,
135 and such affected business entity representative shall have the sole authority to act on
136 behalf of the affected business entity, and the affected business entity's members shall be
137 bound by those actions.

138 (2) The department of revenue may establish reasonable qualifications and
139 procedures for designating a person to be the affected business entity representative.

140 (3) The affected business entity representative shall be considered an authorized
141 representative of the affected business entity and its members under section 32.057 for
142 the purposes of compliance with this section, or participating in a proceeding described
143 in subdivision (1) of this subsection.

144 14. The provisions of this section shall only apply to tax years ending on or after
145 December 31, 2022.

146 15. The department of revenue may promulgate rules to implement the
147 provisions of this section. Any rule or portion of a rule, as that term is defined in section
148 536.010, that is created under the authority delegated in this section shall become
149 effective only if it complies with and is subject to all of the provisions of chapter 536 and,
150 if applicable, section 536.028. This section and chapter 536 are nonseverable and if any
151 of the powers vested with the general assembly pursuant to chapter 536 to review, to
152 delay the effective date, or to disapprove and annul a rule are subsequently held
153 unconstitutional, then the grant of rulemaking authority and any rule proposed or
154 adopted after August 28, 2022, shall be invalid and void.

 294.015. No child shall be employed or permitted to work at any occupation at
2 any time without the consent of the parent, legal custodian, guardian, or designated
3 guardian of the child.

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

2 (1) "Employer", any person, firm or corporation employing or seeking to employ a
3 child in the entertainment industry;

4 (2) "Entertainment industry", any person, employer, firm or corporation using the
5 services of a child as a performer, extra or in any other performing capacity in motion picture
6 productions, television or radio productions, theatrical productions, modeling productions,
7 horse shows, rodeos and musical performances];

8 ~~(3) "Work permit", a written certification issued by the director which specifies the~~
9 ~~terms and duration of the work permit for a child under sixteen years of age, for the purposes~~
10 ~~of employment as a performer, extra or in any other performing capacity in the entertainment~~
11 ~~industry. A work permit may be issued for a period of twelve months or more and shall be~~
12 ~~eligible for renewal at the child's next birthday. A work permit shall generally be issued for a~~
13 ~~twelve-month period of time.~~

14 ~~2. No child may be employed in the entertainment industry without an entertainment~~
15 ~~work permit issued by the director. No permit shall be issued without the following:~~

16 ~~(1) Proof of age by birth certificate or other documentary evidence;~~

17 ~~(2) Written consent of the child's parent, legal custodian or guardian;~~

18 ~~(3) Upon entering into a contractual employment agreement, a written statement from~~
19 ~~the prospective employer shall be kept on file by the prospective employer. The written~~
20 ~~statement shall set forth the nature of employment and the projected duration of the~~
21 ~~employment or project].~~

22 [3-] 2. No child shall be permitted at the place of employment **for the entertainment**
23 **industry**, unless the parent, legal custodian, guardian or designated guardian of a child **has**
24 **consented and** is present at all times that the child is at the place of employment, and such
25 person may accompany the child to wardrobe, makeup, hairdressing and dressing room
26 facilities. The parent, legal custodian, guardian or designated guardian may designate an
27 individual to accompany the child during times the child is at the place of employment,
28 provided the designation is made in writing, signed by the parent or guardian and presented to
29 the employer prior to the child's scheduled work. A copy of the written designation shall be
30 kept on file by the employer at the site of the employment or project.

31 [4-] 3. The employer shall designate one individual on each set, stage or other place of
32 employment **for the entertainment industry** to coordinate all matters relating to the welfare
33 of children and shall notify the parent, legal custodian or guardian of each child of the name
34 of such individual.

35 [5-] 4. All of the hours in which a child may be at the place of employment **for the**
36 **entertainment industry** are exclusive of meal periods. Meal periods shall be at least one-
37 half hour, but not more than one hour in duration. In no event may a child be at the place of
38 employment for a period longer than five and one-half hours without a meal break.

39 [6-] 5. A child **working in the entertainment industry** shall receive a twelve-hour
40 rest break at the end of the child's work day and prior to the commencement of the child's next
41 day of work for the same employment. A child shall also receive a fifteen minute rest period
42 after each two hours of continuous work.

43 [7-] 6. The employer shall provide a suitable place to rest or play for the children at
44 the site of employment **for the entertainment industry**.

45 [8-] 7. The time spent by children in rehearsals and in learning or practicing any of the
46 arts, such as singing or dancing, for, or under the direction of, a motion picture studio, theater
47 or television studio shall be counted as work time under this section of law. Periods for meal
48 breaks shall not be included in the overall work time; however, rest breaks shall be included
49 in the overall work time.

50 [9-] 8. No child shall be required to work in a situation which places the child in a
51 clear and present danger to life or limb. If a child believes he or she is in such a dangerous
52 situation, after discussing the matter with his or her parent, legal custodian, guardian or
53 designated person and the employer, the child shall not be required to perform in such
54 situation, regardless of the validity or reasonableness of the child's belief.

55 ~~[10.]~~ **9.** No child shall be required to work with an animal which a reasonable person
56 would regard as dangerous in the same circumstances, unless an animal trainer or handler
57 qualified by training and experience is present.

58 ~~[11.]~~ **10.** No child shall be required to perform a stunt without prior consultation with
59 the child, the child's parent, legal custodian or guardian and the employer. The prior written
60 consent of the child's parent, legal custodian or guardian shall be obtained for the
61 performance of any unusual physical, athletic or acrobatic activity, stunts, work involving
62 special effects or other potentially hazardous activity. When any unusual physical, athletic or
63 acrobatic activity, stunts, special effects or other potentially hazardous activity involving a
64 child is to be done, the employer shall have available a person qualified to administer medical
65 assistance on an emergency basis and transportation to the nearest medical facility providing
66 emergency services. First-aid kits shall always be available at a child's place of employment.

67 ~~[12.]~~ **11.** No child shall work in close proximity to explosives or the functioning parts
68 of unguarded and dangerous moving equipment, aircraft or vessels, or of functioning blades
69 or propellers.

70 ~~[13. An entertainment work permit does not]~~ **12.** **This section shall not be**
71 **construed to** authorize a child to be absent from school in violation of the requirements of
72 state law or regulations or policies of the state board of education, the Missouri department of
73 elementary and secondary education or the local school board.

294.023. 1. The division, commission, department, or any other government
2 **entity in this state shall not, by rule or practice, require that a child under eighteen years**
3 **of age be issued a work certificate of employment or entertainment work permit as a**
4 **condition of employment.**

5 **2. The division, commission, department, or any other government entity shall**
6 **not, by rule or practice, require that an employer obtain a work certificate of**
7 **employment or entertainment work permit from a child under eighteen years of age as a**
8 **condition of the child's employment.**

 294.070. No fee shall be charged for a work certificate ~~[or work permit]~~ **as evidence**
2 **of age** issued under the provisions of this chapter. ~~[The form of the work certificate shall be~~
3 ~~prepared by the state commissioner of education. Blank work certificates shall be furnished~~
4 ~~to the superintendent of each school district by the state commissioner of education.]~~

 294.080. **1.** Upon the request of a child or of an employer who wishes to employ a
2 child who represents ~~[his or her age]~~ to be ~~[sixteen years or more, the issuing officer upon the~~
3 ~~presentation of evidence of age, as provided in section 294.051 for children]~~ under ~~[sixteen]~~
4 **eighteen** years of age, **the division** shall issue a certificate showing the age of the child and
5 this **work certificate as evidence of age** shall be accepted as conclusive evidence of the age of
6 the child.

7 **2. For purposes of this section, proof of age of a child includes birth certificate,**
8 **driver's license or other identification card issued by the division of motor vehicle and**
9 **drivers licensing, school records, insurance records, or other documentary evidence**
10 **prescribed by the division.**

11 **3. This section shall not be construed to mandate an employer or child obtain a**
12 **work certificate as evidence of age.**

294.090. 1. The director is charged with the enforcement of the provisions of this
2 chapter and all other laws regulating the employment of children. The director is vested with
3 the power and jurisdiction to exercise such supervision over every employment as may be
4 necessary to adequately enforce and administer the provisions of this chapter, including the
5 right to enter any place where children are employed and to inspect the premises and to
6 require the production of [~~work certificates or work permits and~~] any [~~other~~] necessary
7 documents specifically requested that involve the employment of children.

8 2. Every employer subject to any provision of sections 294.005 to 294.150 or any
9 regulation issued pursuant to sections 294.005 to 294.150 shall make and keep for a period of
10 not less than two years, on the premises where any child is employed, [~~the work certificate,~~] a
11 record of the name, address, and age of the child, and times and hours worked by the child
12 each day.

13 3. All records and information obtained by the division pertaining to minors are
14 confidential and personal identifying information shall be disclosed only by order of a court
15 of competent jurisdiction.

16 4. If it appears that a work certificate [~~or work permit~~] **as evidence of age** has been
17 improperly granted or illegally used, or the child is being injured, or is likely to be injured by
18 the employment, this fact shall be reported to the issuing officer who shall cancel the work
19 certificate [~~or work permit~~] **as evidence of age**. Notice in writing of the cancellation, with
20 reasons therefor, shall be transmitted immediately to the child and to the person employing
21 the child, and thereafter it shall be unlawful for any such person to continue to employ the
22 child.

610.010. As used in this chapter, unless the context otherwise indicates, the following
2 terms mean:

3 (1) "Closed meeting", "closed record", or "closed vote", any meeting, record or vote
4 closed to the public;

5 (2) "Copying", if requested by a member of the public, copies provided as detailed in
6 section 610.026, if duplication equipment is available;

7 (3) "Public business", [~~all matters which relate in any way to the performance of the~~
8 ~~public governmental body's functions or the conduct of its business~~] **the deliberations of at**
9 **least the number of individual public governmental body members required to take**

10 **action on behalf of the public governmental body where such deliberations determine or**
11 **result in the joint conduct or disposition of official public governmental body business;**

12 (4) "Public governmental body", any legislative, administrative or governmental
13 entity created by the Constitution or statutes of this state, by order or ordinance of any
14 political subdivision or district, judicial entities when operating in an administrative capacity,
15 or by executive order, including:

16 (a) Any body, agency, board, bureau, council, commission, committee, board of
17 regents or board of curators or any other governing body of any institution of higher
18 education, including a community college, which is supported in whole or in part from state
19 funds, including but not limited to the administrative entity known as "The Curators of the
20 University of Missouri" as established by section 172.020;

21 (b) Any advisory committee or commission appointed by the governor by executive
22 order;

23 (c) Any department or division of the state, of any political subdivision of the state, of
24 any county or of any municipal government, school district or special purpose district
25 including but not limited to sewer districts, water districts, and other subdistricts of any
26 political subdivision;

27 (d) Any other legislative or administrative governmental deliberative body under the
28 direction of three or more elected or appointed members having rulemaking or quasi-judicial
29 power;

30 (e) Any committee appointed by or at the direction of any of the entities and which is
31 authorized to report to any of the above-named entities, any advisory committee appointed by
32 or at the direction of any of the named entities for the specific purpose of recommending,
33 directly to the public governmental body's governing board or its chief administrative officer,
34 policy or policy revisions or expenditures of public funds including, but not limited to,
35 entities created to advise bi-state taxing districts regarding the expenditure of public funds, or
36 any policy advisory body, policy advisory committee or policy advisory group appointed by a
37 president, chancellor or chief executive officer of any college or university system or
38 individual institution at the direction of the governing body of such institution which is
39 supported in whole or in part with state funds for the specific purpose of recommending
40 directly to the public governmental body's governing board or the president, chancellor or
41 chief executive officer policy, policy revisions or expenditures of public funds provided,
42 however, the staff of the college or university president, chancellor or chief executive officer
43 shall not constitute such a policy advisory committee. The custodian of the records of any
44 public governmental body shall maintain a list of the policy advisory committees described in
45 this subdivision;

46 (f) Any quasi-public governmental body. The term "quasi-public governmental
47 body" means any person, corporation or partnership organized or authorized to do business in
48 this state pursuant to the provisions of chapter 352, 353, or 355, or unincorporated association
49 which either:

50 a. Has as its primary purpose to enter into contracts with public governmental bodies,
51 or to engage primarily in activities carried out pursuant to an agreement or agreements with
52 public governmental bodies; or

53 b. Performs a public function as evidenced by a statutorily based capacity to confer or
54 otherwise advance, through approval, recommendation or other means, the allocation or
55 issuance of tax credits, tax abatement, public debt, tax-exempt debt, rights of eminent domain,
56 or the contracting of leaseback agreements on structures whose annualized payments commit
57 public tax revenues; or any association that directly accepts the appropriation of money from
58 a public governmental body, but only to the extent that a meeting, record, or vote relates to
59 such appropriation; and

60 (g) Any bi-state development agency established pursuant to section 70.370;

61 (5) "Public meeting", any meeting of a public governmental body subject to sections
62 610.010 to 610.030 at which any public business is discussed, decided, or public policy
63 formulated, whether such meeting is conducted in person or by means of communication
64 equipment, including, but not limited to, conference call, video conference, internet chat, or
65 internet message board. The term "public meeting" shall not include an informal gathering of
66 members of a public governmental body for ministerial or social purposes when there is no
67 intent to avoid the purposes of this chapter **or any meeting of a group of members of a**
68 **public governmental body who are not acting on behalf of the entire public**
69 **governmental body or when a public governmental body is an individually elected or**
70 **appointed official who is meeting with members of his or her staff in the ordinary course**
71 **of business**, but the term shall include a public vote of all or a majority of the members of a
72 public governmental body **or a group of members of a public governmental body voting**
73 **to advance an item to a vote of another group of members or the entire public**
74 **governmental body**, by electronic communication or any other means, conducted in lieu of
75 holding a public meeting with the members of the public governmental body gathered at one
76 location in order to conduct public business;

77 (6) "Public record", any record, whether written or electronically stored, retained by
78 or of any public governmental body including any report, survey, memorandum, or other
79 document or study prepared for the public governmental body by a consultant or other
80 professional service paid for in whole or in part by public funds, including records created or
81 maintained by private contractors under an agreement with a public governmental body or on
82 behalf of a public governmental body; provided, however, that personally identifiable student

83 records maintained by a public ~~[educational institutions]~~ **governmental body** shall be open
84 for inspection **only** by the parents, guardian or other custodian of students under the age of
85 eighteen years and by the parents, guardian or other custodian and the student if the student is
86 over the age of eighteen years. The term "public record" shall not include any internal
87 memorandum or letter received or prepared by or on behalf of a member of a public
88 governmental body consisting of advice, opinions and recommendations in connection with
89 the deliberative decision-making process of said body, unless such records are ~~[retained by~~
90 ~~the public governmental body or]~~ presented at a public meeting. Any document or study
91 prepared for a public governmental body by a consultant or other professional service as
92 described in this subdivision shall be retained by the public governmental body in the same
93 manner as any other public record. **The term "public record" shall not include transitory**
94 **records;**

95 (7) "Public vote", any vote, whether conducted in person, by telephone, or by any
96 other electronic means, cast at any public meeting of any public governmental body;

97 (8) **"Transitory record", includes draft versions of final documents, non-decision**
98 **making materials, materials that are not required to sustain administrative or**
99 **operational function of the agency, materials that are only recorded for the time**
100 **required for completion of the action, or materials that do not have substantial**
101 **administrative or operational value.**

610.021. Except to the extent disclosure is otherwise required by law, a public
2 governmental body is authorized to close meetings, records and votes, to the extent they relate
3 to the following:

4 (1) Legal actions, causes of action or litigation involving a public governmental body
5 and any confidential or privileged communications between a public governmental body or
6 its representatives and its attorneys. However, any minutes, vote or settlement agreement
7 relating to legal actions, causes of action or litigation involving a public governmental body
8 or any agent or entity representing its interests or acting on its behalf or with its authority,
9 including any insurance company acting on behalf of a public government body as its insured,
10 shall be made public upon final disposition of the matter voted upon or upon the signing by
11 the parties of the settlement agreement, unless, prior to final disposition, the settlement
12 agreement is ordered closed by a court after a written finding that the adverse impact to a
13 plaintiff or plaintiffs to the action clearly outweighs the public policy considerations of
14 section 610.011, however, the amount of any moneys paid by, or on behalf of, the public
15 governmental body shall be disclosed; provided, however, in matters involving the exercise of
16 the power of eminent domain, the vote shall be announced or become public immediately
17 following the action on the motion to authorize institution of such a legal action. Legal work
18 product shall be considered a closed record;

19 (2) Leasing, purchase or sale of real estate by a public governmental body where
20 public knowledge of the transaction might adversely affect the legal consideration therefor.
21 However, any minutes, vote or public record approving a contract relating to the leasing,
22 purchase or sale of real estate by a public governmental body shall be made public upon
23 execution of the lease, purchase or sale of the real estate;

24 (3) Hiring, firing, disciplining or promoting of particular employees by a public
25 governmental body when personal information about the employee is discussed or recorded.
26 However, any vote on a final decision, when taken by a public governmental body, to hire,
27 fire, promote or discipline an employee of a public governmental body shall be made
28 available with a record of how each member voted to the public within seventy-two hours of
29 the close of the meeting where such action occurs; provided, however, that any employee so
30 affected shall be entitled to prompt notice of such decision during the seventy-two-hour
31 period before such decision is made available to the public. As used in this subdivision, the
32 term "personal information" means information relating to the performance or merit of
33 individual employees;

34 (4) The state militia or national guard or any part thereof;

35 (5) Nonjudicial mental or physical health proceedings involving identifiable persons,
36 including **all records or portions of records relating to** medical, psychiatric, psychological,
37 or alcoholism or drug dependency diagnosis or treatment;

38 (6) Scholastic probation, expulsion, or graduation of identifiable individuals,
39 including records of individual test or examination scores; however, personally identifiable
40 student records maintained by public educational institutions shall be open for inspection by
41 the parents, guardian or other custodian of students under the age of eighteen years and by the
42 parents, guardian or other custodian and the student if the student is over the age of eighteen
43 years;

44 (7) Testing and examination materials, before the test or examination is given or, if it
45 is to be given again, before so given again;

46 (8) Welfare cases of identifiable individuals;

47 (9) Preparation, including any discussions or work product, on behalf of a public
48 governmental body or its representatives for negotiations with employee groups;

49 (10) Software codes for electronic data processing and documentation thereof;

50 (11) Specifications for competitive bidding, until either the specifications are
51 officially approved by the public governmental body or the specifications are published for
52 bid;

53 (12) Sealed bids and related documents, until the bids are opened; and sealed
54 proposals and related documents or any documents related to a negotiated contract until a
55 contract is executed, or all proposals are rejected;

56 (13) Individually identifiable personnel records, performance ratings or records
57 pertaining to employees or applicants for employment, except that this exemption shall not
58 apply to the names, positions, salaries and lengths of service of officers and employees of
59 public agencies once they are employed as such, and the names of private sources donating or
60 contributing money to the salary of a chancellor or president at all public colleges and
61 universities in the state of Missouri and the amount of money contributed by the source;

62 (14) Records which are protected from disclosure by law;

63 (15) Meetings and public records relating to scientific and technological innovations
64 in which the owner has a proprietary interest;

65 (16) Records relating to municipal hotlines established for the reporting of abuse and
66 wrongdoing;

67 (17) Confidential or privileged communications between a public governmental body
68 and its auditor, including all auditor work product; however, all final audit reports issued by
69 the auditor are to be considered open records pursuant to this chapter;

70 (18) **(a) Security measures, global positioning system (GPS) data, and**
71 **investigative or surveillance techniques of any public agency responsible for law**
72 **enforcement or public safety which, if disclosed, has the potential to endanger individual**
73 **or public safety or health;**

74 **(b)** Operational guidelines, policies and specific response plans developed, adopted,
75 or maintained by any public agency responsible for law enforcement, public safety, first
76 response, or public health for use in responding to or preventing any critical incident which is
77 or appears to ~~[be terrorist in nature and which has the potential to]~~ endanger individual or
78 public safety or health. Financial records related to the procurement of or expenditures
79 relating to operational guidelines, policies or plans purchased with public funds shall be open.
80 When seeking to close information pursuant to this exception, the public governmental body
81 shall affirmatively state in writing that disclosure would impair the public governmental
82 body's ability to protect the security or safety of persons or real property, and shall in the same
83 writing state that the public interest in nondisclosure outweighs the public interest in
84 disclosure of the records;

85 (19) Existing or proposed security systems, **security protocols**, and structural plans
86 of real property owned or leased by a public governmental body, and information that is
87 voluntarily submitted by a nonpublic entity owning or operating an infrastructure to any
88 public governmental body for use by that body to devise plans for protection of that
89 infrastructure, the public disclosure of which would threaten public safety:

90 (a) Records related to the procurement of or expenditures relating to security systems
91 purchased with public funds shall be open;

92 (b) When seeking to close information pursuant to this exception, the public
93 governmental body shall affirmatively state in writing that disclosure would impair the public
94 governmental body's ability to protect the security or safety of persons or real property, and
95 shall in the same writing state that the public interest in nondisclosure outweighs the public
96 interest in disclosure of the records;

97 (c) Records that are voluntarily submitted by a nonpublic entity shall be reviewed by
98 the receiving agency within ninety days of submission to determine if retention of the
99 document is necessary in furtherance of a state security interest. If retention is not necessary,
100 the documents shall be returned to the nonpublic governmental body or destroyed;

101 (20) The portion of a record that identifies security systems or access codes or
102 authorization codes for security systems of real property;

103 (21) Records that identify the configuration of components or the operation of a
104 computer, computer system, computer network, or telecommunications network, and would
105 allow unauthorized access to or unlawful disruption of a computer, computer system,
106 computer network, or telecommunications network of a public governmental body. This
107 exception shall not be used to limit or deny access to otherwise public records in a file,
108 document, data file or database containing public records. Records related to the procurement
109 of or expenditures relating to such computer, computer system, computer network, or
110 telecommunications network, including the amount of moneys paid by, or on behalf of, a
111 public governmental body for such computer, computer system, computer network, or
112 telecommunications network shall be open;

113 (22) Credit card numbers, personal identification numbers, digital certificates,
114 physical and virtual keys, access codes or authorization codes that are used to protect the
115 security of electronic transactions between a public governmental body and a person or entity
116 doing business with a public governmental body. Nothing in this section shall be deemed to
117 close the record of a person or entity using a credit card held in the name of a public
118 governmental body or any record of a transaction made by a person using a credit card or
119 other method of payment for which reimbursement is made by a public governmental body;

120 (23) Records submitted by an individual, corporation, or other business entity to a
121 public institution of higher education in connection with a proposal to license intellectual
122 property or perform sponsored research and which contains sales projections or other
123 business plan information the disclosure of which may endanger the competitiveness of a
124 business; ~~and~~

125 (24) Records relating to foster home or kinship placements of children in foster care
126 under section 210.498;

127 **(25) Email addresses and telephone numbers submitted to a public**
128 **governmental body by individuals or entities for the sole purpose of receiving**

129 **electronic or other communications limited to newsletters, notifications, advisories,**
130 **alerts, and periodic reports;**

131 **(26) Individually identifiable customer usage and billing records for customers**
132 **of a municipally owned utility unless the records are requested by the customer or**
133 **authorized for release by the customer, except that a municipally owned utility shall**
134 **make available to the public the customer's name, billing address, location of service,**
135 **and dates of service provided for any commercial service account;**

136 **(27) Any record retained by a public governmental body that is related to a**
137 **constituent of the public governmental body, a dignitary, or a foreign leader. The**
138 **provisions of this subdivision shall authorize the closure of any health or mental health**
139 **record of a constituent in its entirety and shall authorize the redaction of any portion of**
140 **a record that may be used to individually identify a constituent of the public**
141 **governmental body. As used in this subdivision, "constituent" shall mean any person**
142 **who is a resident within the boundaries of the public governmental body, any person**
143 **who owns real property within the boundaries of the public governmental body, or any**
144 **person who owns an interest in a business entity operating within the boundaries of the**
145 **public governmental body. The term "constituent" shall not include a person who is**
146 **registered as a lobbyist or a lobbyist principal, as such terms are defined in section**
147 **105.470, or a public official, regardless of whether such person otherwise meets the**
148 **definition of "constituent". As used in this subdivision, the term "public official" shall**
149 **mean any statewide elected official or any person holding elective office of any political**
150 **subdivision as well as an employee of such elected official when such employee is acting**
151 **in an official capacity. Nothing in this subdivision shall authorize the closure of a record**
152 **that has been offered in a public meeting of the public governmental body, or any**
153 **committee thereof;**

154 **(28) Inter-agency or intra-agency memoranda or letters that would not be**
155 **available by state or federal law to a party other than an agency in litigation with the**
156 **agency, provided that the deliberative process privilege shall not apply to records**
157 **created twenty-five years or more before the date on which the records were requested**
158 **and shall not apply to any record to or from a person who is registered as a lobbyist or a**
159 **lobbyist principal, as such terms are defined in section 105.470; and**

160 **(29) Any record retained in the office of a member of the general assembly, an**
161 **employee of either house of the general assembly, or an employee of a caucus of either**
162 **the majority or minority party of either house that contains information regarding**
163 **proposed legislation or the legislative process; however, nothing in this subdivision shall**
164 **allow the closure of a record that has been offered in a public meeting of a house of the**
165 **general assembly, or any committee thereof, nor any record addressed to, or from, in**

166 **whole or in part, a lobbyist or a lobbyist principal, as such terms are defined in section**
167 **105.470.**

610.023. 1. Each public governmental body is to appoint a custodian who is to be
2 responsible for the maintenance of that body's records. The identity and location of a public
3 governmental body's custodian is to be made available upon request.

4 2. Each public governmental body shall make available for inspection and copying by
5 the public of that body's public records. No person shall remove original public records from
6 the office of a public governmental body or its custodian without written permission of the
7 designated custodian. No public governmental body shall, after August 28, 1998, grant to any
8 person or entity, whether by contract, license or otherwise, the exclusive right to access and
9 disseminate any public record unless the granting of such right is necessary to facilitate
10 coordination with, or uniformity among, industry regulators having similar authority.

11 3. Each request for access to a public record shall be acted upon as soon as possible,
12 but in no event later than the end of the ~~third~~ **fifth** business day following the date the
13 request is received by the custodian of records of a public governmental body. If records are
14 requested in a certain format, the public body shall provide the records in the requested
15 format, if such format is available. If access to the public record is not granted immediately,
16 the custodian shall give a detailed explanation of the cause for further delay and the place and
17 earliest time and date that the record will be available for inspection. **Access to and the**
18 **production of the records may be conditioned upon receipt of payment pursuant to**
19 **section 610.026.** This period for document production may exceed ~~three~~ **five** days for
20 reasonable cause.

21 4. If a request for access is denied, the custodian shall provide, upon request, a written
22 statement of the grounds for such denial. Such statement shall cite the specific provision of
23 law under which access is denied and shall be furnished to the requester no later than the end
24 of the ~~third~~ **fifth** business day following the date that the request for the statement is
25 received.

610.024. 1. If a public record contains material which is not exempt from disclosure
2 as well as material which is exempt from disclosure, the public governmental body shall
3 separate the exempt and nonexempt material and make the nonexempt material available for
4 examination and copying. **Where a single record or document contains both open and**
5 **closed records, the public governmental body shall make a redacted version of such**
6 **record or document available in order to protect the information that would otherwise**
7 **make the record or document a closed record.**

8 2. When designing a public record, a public governmental body shall, to the extent
9 practicable, facilitate a separation of exempt from nonexempt information. If the separation
10 is readily apparent to a person requesting to inspect or receive copies of the form, the public

11 governmental body shall generally describe the material exempted unless that description
12 would reveal the contents of the exempt information and thus defeat the purpose of the
13 exemption.

610.026. 1. Except as otherwise provided by law, each public governmental body
2 shall provide access to and, upon request, furnish copies of public records subject to the
3 following:

4 (1) Fees for copying public records, except those records restricted under section
5 32.091, shall not exceed ten cents per page for a paper copy not larger than nine by fourteen
6 inches, with the hourly fee for duplicating time not to exceed the average hourly rate of pay
7 for clerical staff of the public governmental body. Research time required for fulfilling
8 records requests may be charged at the actual cost of research time. Based on the scope of the
9 request, the public governmental body shall produce the copies using employees of the body
10 that result in the lowest amount of charges for search, research, **redaction**, and duplication
11 time. Prior to producing copies of the requested records, the person requesting the records
12 may request the public governmental body to provide an estimate of the cost to the person
13 requesting the records. Documents may be furnished without charge or at a reduced charge
14 when the public governmental body determines that waiver or reduction of the fee is in the
15 public interest because it is likely to contribute significantly to public understanding of the
16 operations or activities of the public governmental body and is not primarily in the
17 commercial interest of the requester;

18 (2) Fees for providing access to public records maintained on computer facilities,
19 recording tapes or disks, videotapes or films, pictures, maps, slides, graphics, illustrations or
20 similar audio or visual items or devices, and for paper copies larger than nine by fourteen
21 inches shall include only the cost of copies, staff time, which shall not exceed the average
22 hourly rate of pay for staff of the public governmental body required for making copies and
23 programming, if necessary, and the cost of the disk, tape, or other medium used for the
24 duplication. Fees for maps, blueprints, or plats that require special expertise to duplicate may
25 include the actual rate of compensation for the trained personnel required to duplicate such
26 maps, blueprints, or plats. If programming is required beyond the customary and usual level
27 to comply with a request for records or information, the fees for compliance may include the
28 actual costs of such programming.

29 2. (1) Payment of [~~such copying~~] fees may be requested prior to [~~the making of~~
30 ~~copies~~] **fulfilling the request.**

31 (2) **A request for public records to a public governmental body shall be**
32 **considered withdrawn if the requester fails to remit all fees within thirty days of a**
33 **request for payment of the fees by the public governmental body, prior to fulfilling the**
34 **request. The public governmental body shall include notice to the requester that if the**

35 requester fails to remit payment of the fees within thirty days, then the request for
36 public records shall be considered withdrawn. If the public governmental body
37 responds to a request for public records in order to seek a clarification of the request
38 and no response to the request for clarification is received by the public governmental
39 body within thirty days of sending the request for clarification, then such request for
40 public records shall be considered withdrawn. The request for clarification by the
41 public governmental body shall include notice to the requester that if the requester fails
42 to respond within thirty days, then the request shall be considered withdrawn. If the
43 same or a substantially similar request for public records is made within six months
44 after the expiration of the thirty day period and no fee was remitted for such request or
45 no response was received to the request for clarification, then the public governmental
46 body may request payment of the same fees made for the original request that has
47 expired in addition to any allowable fees necessary to fulfill the subsequent request. The
48 provisions of this subdivision shall not apply if a lawsuit has been filed against the public
49 governmental body with regard to the records that are the subject of the request under
50 this subdivision.

51 3. Except as otherwise provided by law, each public governmental body of the state
52 shall remit all moneys received by or for it from fees charged pursuant to this section to the
53 director of revenue for deposit to the general revenue fund of the state.

54 4. Except as otherwise provided by law, each public governmental body of a political
55 subdivision of the state shall remit all moneys received by it or for it from fees charged
56 pursuant to sections 610.010 to 610.028 to the appropriate fiscal officer of such political
57 subdivision for deposit to the governmental body's accounts.

58 5. The term "tax, license or fees" as used in Section 22 of Article X of the
59 Constitution of the State of Missouri does not include copying charges and related fees that do
60 not exceed the level necessary to pay or to continue to pay the costs for providing a service,
61 program, or activity which was in existence on November 4, 1980, or which was approved by
62 a vote of the people subsequent to November 4, 1980.

620.3800. There is hereby created within the department of economic
2 development the "Office of Entrepreneurship". The office shall employ an individual
3 to promote policies and initiatives to support the growth of entrepreneurship, including
4 minority entrepreneurship, in the state. The office shall work with stakeholders and
5 communities, including minority communities, to provide information and technical
6 support to entrepreneurs. The office shall support and advise the office of
7 administration with preparing the report pursuant to subsection 3 of section 34.195.

620.3900. 1. Sections 620.3900 to 620.3930 shall be known and may be cited as
2 the "Regulatory Sandbox Act".

3 **2. For the purposes of sections 620.3900 to 620.3930, the following terms shall**
4 **mean:**

5 **(1) "Advisory committee", the general regulatory sandbox program advisory**
6 **committee created in section 620.3910;**

7 **(2) "Applicable agency", a department or agency of the state that by law**
8 **regulates a business activity and persons engaged in such business activity, including the**
9 **issuance of licenses or other types of authorization, and which the regulatory relief office**
10 **determines would otherwise regulate a sandbox participant. A participant may fall**
11 **under multiple applicable agencies if multiple agencies regulate the business activity**
12 **that is subject to the sandbox program application. "Applicable agency" shall not**
13 **include the division of professional registration and its boards, commissions,**
14 **committees, and offices;**

15 **(3) "Applicant" or "sandbox applicant", a person or business that applies to**
16 **participate in the sandbox program;**

17 **(4) "Consumer", a person who purchases or otherwise enters into a transaction**
18 **or agreement to receive a product or service offered through the sandbox program**
19 **pursuant to a demonstration by a program participant;**

20 **(5) "Demonstrate" or "demonstration", to temporarily provide an offering of an**
21 **innovative product or service in accordance with the provisions of the sandbox**
22 **program;**

23 **(6) "Department", the department of economic development;**

24 **(7) "Innovation", the use or incorporation of a new idea, a new or emerging**
25 **technology, or a new use of existing technology to address a problem, provide a benefit,**
26 **or otherwise offer a product, production method, or service;**

27 **(8) "Innovative offering", an offering of a product or service that includes an**
28 **innovation;**

29 **(9) "Product", a commercially distributed good that is:**

30 **(a) Tangible personal property; and**

31 **(b) The result of a production process;**

32 **(10) "Production", the method or process of creating or obtaining a good, which**
33 **may include assembling, breeding, capturing, collecting, extracting, fabricating,**
34 **farming, fishing, gathering, growing, harvesting, hunting, manufacturing, mining,**
35 **processing, raising, or trapping a good;**

36 **(11) "Regulatory relief office", the office responsible for administering the**
37 **sandbox program within the department;**

38 (12) "Sandbox participant" or "participant", a person or business whose
39 application to participate in the sandbox program is approved in accordance with the
40 provisions of section 620.3915;

41 (13) "Sandbox program", the general regulatory sandbox program created in
42 sections 620.3900 to 620.3930 that allows a person to temporarily demonstrate an
43 innovative offering of a product or service under a waiver or suspension of one or more
44 state laws or regulations;

45 (14) "Sandbox program director", the director of the regulatory relief office;

46 (15) "Service", any commercial activity, duty, or labor performed for another
47 person or business.

 620.3905. 1. There is hereby created within the department of economic
2 development the "Regulatory Relief Office", which shall be administered by the
3 sandbox program director. The sandbox program director shall report to the director
4 of the department and may appoint staff, subject to the approval of the director of the
5 department.

6 2. The regulatory relief office shall:

7 (1) Administer the sandbox program pursuant to sections 620.3900 to 620.3930;

8 (2) Act as a liaison between private businesses and applicable agencies that
9 regulate such businesses to identify state laws or regulations that could potentially be
10 waived or suspended under the sandbox program;

11 (3) Consult with each applicable agency; and

12 (4) Establish a program to enable a person to obtain legal protections and
13 monitored access to the market in the state to demonstrate an innovative product or
14 service without obtaining a license or other authorization that might otherwise be
15 required.

16 3. The regulatory relief office shall:

17 (1) Review state laws and regulations that may unnecessarily inhibit the creation
18 and success of new companies or industries and provide recommendations to the
19 governor and the general assembly on modifying or repealing such state laws and
20 regulations;

21 (2) Create a framework for analyzing the risk level of the health, safety, and
22 financial well-being of consumers related to permanently removing or temporarily
23 waiving laws and regulations inhibiting the creation or success of new and existing
24 companies or industries;

25 (3) Propose and enter into reciprocity agreements between states that use or are
26 proposing to use similar regulatory sandbox programs as described in sections 620.3900
27 to 620.3930, provided that such reciprocity agreement is supported by a majority vote of

28 the advisory committee and the regulatory relief office is directed by an order of the
29 governor to pursue such reciprocity agreement;

30 (4) Enter into agreements with or adopt best practices of corresponding federal
31 regulatory agencies or other states that are administering similar programs;

32 (5) Consult with businesses in the state about existing or potential proposals for
33 the sandbox program; and

34 (6) In accordance with the provisions of chapter 536 and the provisions of
35 sections 620.3900 to 620.3930, make rules regarding the administration of the sandbox
36 program, including making rules regarding the application process and the reporting
37 requirements of sandbox participants. Any rule or portion of a rule, as that term is
38 defined in section 536.010, that is created under the authority delegated in this section
39 shall become effective only if it complies with and is subject to all of the provisions of
40 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
41 nonseverable, and if any of the powers vested with the general assembly pursuant to
42 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
43 subsequently held unconstitutional, then the grant of rulemaking authority and any rule
44 proposed or adopted after August 28, 2022, shall be invalid and void.

45 4. (1) The regulatory relief office shall create and maintain on the department's
46 website a web page that invites residents and businesses in the state to make suggestions
47 regarding laws and regulations that could be modified or eliminated to reduce the
48 regulatory burden on residents and businesses in the state.

49 (2) On at least a quarterly basis, the regulatory relief office shall compile the
50 relevant suggestions from the web page created pursuant to subdivision (1) of this
51 subsection and provide a written report to the governor and the general assembly.

52 (3) In creating the report described in subdivision (2) of this subsection, the
53 regulatory relief office:

54 (a) Shall provide the identity of residents and businesses that make suggestions
55 on the web page if those residents and businesses wish to comment publicly, and shall
56 ensure that the private information of residents and businesses that make suggestions on
57 the web page is not made public if they do not wish to comment publicly; and

58 (b) May evaluate the suggestions and provide analysis and suggestions regarding
59 which state laws and regulations could be modified or eliminated to reduce the
60 regulatory burden on residents and businesses in the state while still protecting
61 consumers.

62 5. (1) By October first of each year, the department shall submit an annual
63 report to the governor and the general assembly, which shall include:

64 (a) Information regarding each participant in the sandbox program, including
65 industries represented by each participant and the anticipated or actual cost savings
66 that each participant experienced;

67 (b) The anticipated or actual benefit to consumers created by each
68 demonstration in the sandbox program;

69 (c) Recommendations regarding any laws or regulations that should be
70 permanently modified or repealed;

71 (d) Information regarding any health and safety events related to the activities of
72 a participant in the sandbox program; and

73 (e) Recommendations for changes to the sandbox program or other duties of the
74 regulatory relief office.

75 (2) The department may provide an interim report from the sandbox program
76 director to the governor and general assembly on specific, time-sensitive issues for the
77 functioning of the sandbox program, for the health and safety of consumers, for the
78 success of participants in the program, and for other issues of urgent need.

620.3910. 1. There is hereby created the "General Regulatory Sandbox
2 Program Advisory Committee", to be composed of the following members:

3 (1) The director of the department of economic development;

4 (2) The director of the department of commerce and insurance;

5 (3) The attorney general or his or her designee;

6 (4) A member of the public or of an institution of higher education, to be
7 appointed by the governor;

8 (5) A member of the public or of an institution of higher education, to be
9 appointed by the speaker of the house of representatives;

10 (6) A member of the public or of an institution of higher education, to be
11 appointed by the president pro tempore of the senate;

12 (7) One member of the house of representatives, to be appointed by the speaker
13 of the house of representatives; and

14 (8) One member of the senate, to be appointed by the president pro tempore of
15 the senate.

16 2. (1) Advisory committee members shall be appointed to a four-year term.
17 Members who cease holding elective office shall be replaced by the speaker of the house
18 of representatives or the president pro tempore of the senate, as applicable. The
19 sandbox program director may establish the terms of initial appointments so that
20 approximately half of the advisory committee is appointed every two years.

21 (2) The sandbox program director shall select a chair of the advisory committee
22 every two years.

23 **(3) No appointee of the governor, speaker of the house of representatives, or**
24 **president pro tempore of the senate may serve more than two complete terms.**

25 **3. A majority of the advisory committee shall constitute a quorum for the**
26 **purpose of conducting business, and the action of a majority of a quorum shall**
27 **constitute the action of the advisory committee, except as provided in subsection 4 of**
28 **this section.**

29 **4. The advisory committee may, at its own discretion, meet to override a decision**
30 **of the regulatory relief office on the admission or denial of an applicant to the sandbox**
31 **program, provided such override is decided with a majority vote of the members of the**
32 **advisory committee, and further provided that such vote shall be taken within ten**
33 **business days of the regulatory relief office's decision.**

34 **5. The advisory committee shall advise and make recommendations to the**
35 **regulatory relief office on whether to approve applications to the sandbox program**
36 **pursuant to section 620.3915.**

37 **6. The regulatory relief office shall provide administrative staff support for the**
38 **advisory committee.**

39 **7. The members of the advisory committee shall serve without compensation,**
40 **but may be reimbursed for any actual and necessary expenses incurred in the**
41 **performance of the advisory committee's official duties.**

42 **8. Meetings of the advisory committee shall be considered public meetings for**
43 **the purposes of chapter 610. However, a meeting of the committee shall be a closed**
44 **meeting if the purpose of the meeting is to discuss an application for participation in the**
45 **regulatory sandbox and failing to hold a closed meeting would reveal information that**
46 **constitutes proprietary or confidential trade secrets.**

620.3915. 1. An applicant for the sandbox program shall provide to the
2 **regulatory relief office an application in a form prescribed by the regulatory relief office**
3 **that:**

4 **(1) Confirms the applicant is subject to the jurisdiction of the state;**

5 **(2) Confirms the applicant has established physical residence or a virtual**
6 **location in the state from which the demonstration of an innovative offering will be**
7 **developed and performed, and where all required records, documents, and data will be**
8 **maintained;**

9 **(3) Contains relevant personal and contact information for the applicant,**
10 **including legal names, addresses, telephone numbers, email addresses, website**
11 **addresses, and other information required by the regulatory relief office;**

12 **(4) Discloses criminal convictions of the applicant or other participating**
13 **personnel, if any; and**

14 **(5) Contains a description of the innovative offering to be demonstrated,**
15 **including statements regarding:**

16 **(a) How the innovative offering is subject to licensing, legal prohibition, or other**
17 **authorization requirements outside of the sandbox program;**

18 **(b) Each law or regulation that the applicant seeks to have waived or suspended**
19 **while participating in the sandbox program;**

20 **(c) How the innovative offering would benefit consumers;**

21 **(d) How the innovative offering is different from other innovative offerings**
22 **available in the state;**

23 **(e) The risks that might exist for consumers who use or purchase the innovative**
24 **offering;**

25 **(f) How participating in the sandbox program would enable a successful**
26 **demonstration of the innovative offering of an innovative product or service;**

27 **(g) A description of the proposed demonstration plan, including estimated time**
28 **periods for beginning and ending the demonstration;**

29 **(h) Recognition that the applicant will be subject to all laws and regulations**
30 **pertaining to the applicant's innovative offering after the conclusion of the**
31 **demonstration;**

32 **(i) How the applicant will end the demonstration and protect consumers if the**
33 **demonstration fails;**

34 **(j) A list of each applicable agency, if any, that the applicant knows regulates the**
35 **applicant's business; and**

36 **(k) Any other required information as determined by the regulatory relief office.**

37 **2. An applicant shall remit to the regulatory relief office an application fee of**
38 **three hundred dollars per application for each innovative offering.**

39 **3. An applicant shall file a separate application for each innovative offering that**
40 **the applicant wishes to demonstrate.**

41 **4. An applicant for the sandbox program may contact the regulatory relief office**
42 **to request a consultation regarding the sandbox program before submitting an**
43 **application. The regulatory relief office may provide assistance to an applicant in**
44 **preparing an application for submission.**

45 **5. (1) After an application is filed, the regulatory relief office shall:**

46 **(a) Consult with each applicable agency that regulates the applicant's business**
47 **regarding whether more information is needed from the applicant; and**

48 **(b) Seek additional information from the applicant that the regulatory relief**
49 **office determines is necessary.**

50 **(2) No later than five business days after the day on which a completed**
51 **application is received by the regulatory relief office, the regulatory relief office shall:**

52 **(a) Review the application and refer the application to each applicable agency**
53 **that regulates the applicant's business; and**

54 **(b) Provide to the applicant:**

55 **a. An acknowledgment of receipt of the application; and**

56 **b. The identity and contact information of each applicable agency to which the**
57 **application has been referred for review.**

58 **(3) No later than thirty days after the day on which an applicable agency**
59 **receives a completed application for review, the applicable agency shall provide a**
60 **written report to the sandbox program director with the applicable agency's findings.**
61 **Such report shall:**

62 **(a) Describe any identifiable, likely, and significant harm to the health, safety, or**
63 **financial well-being of consumers that the relevant law or regulation protects against;**
64 **and**

65 **(b) Make a recommendation to the regulatory relief office that the applicant**
66 **either be admitted or denied entrance into the sandbox program.**

67 **(4) An applicable agency may request an additional five business days to deliver**
68 **the written report required by subdivision (3) of this subsection by providing notice to**
69 **the sandbox program director, which request shall automatically be granted. An**
70 **applicable agency may request only one extension per application.**

71 **(5) If an applicable agency recommends an applicant under this section be**
72 **denied entrance into the sandbox program, the written report required by subdivision**
73 **(3) of this subsection shall include a description of the reasons for such recommendation,**
74 **including the reason a temporary waiver or suspension of the relevant laws or**
75 **regulations would potentially significantly harm the health, safety, or financial well-**
76 **being of consumers or the public and the assessed likelihood of such harm occurring.**

77 **(6) If an applicable agency determines that the consumer's or public's health,**
78 **safety, or financial well-being can be protected through less restrictive means than the**
79 **existing relevant laws or regulations, the applicable agency shall provide a**
80 **recommendation of how that can be achieved.**

81 **(7) If an applicable agency fails to deliver the written report required by**
82 **subdivision (3) of this subsection, the sandbox program director shall assume that the**
83 **applicable agency does not object to the temporary waiver or suspension of the relevant**
84 **laws or regulations for an applicant seeking to participate in the sandbox program.**

85 **6. (1) Notwithstanding any provision of this section to the contrary, an**
86 **applicable agency may, by written notice to the regulatory relief office:**

87 **(a) Reject an application, provided such rejection occurs within thirty days after**
88 **the day on which the applicable agency receives a complete application for review, or**
89 **within thirty-five days if an extension has been requested by the applicable agency, if the**
90 **applicable agency determines, in the applicable agency's sole discretion, that the**
91 **applicant's offering fails to comply with standards or specifications:**

92 **a. Required by federal rule or regulation; or**

93 **b. Previously approved for use by a federal agency; or**

94 **(b) Reject an application preliminarily approved by the regulatory relief office,**
95 **if the applicable agency:**

96 **a. Recommends rejection of the application in the applicable agency's written**
97 **report submitted pursuant to subdivision (3) of subsection 5 of this section; and**

98 **b. Provides in the written report submitted pursuant to subdivision (3) of**
99 **subsection 5 of this section a description of the applicable agency's reasons approval of**
100 **the application would create a substantial risk of harm to the health or safety of the**
101 **public, or create unreasonable expenses for taxpayers in the state.**

102 **(2) If any applicable agency rejects an application on a nonpreliminary basis**
103 **pursuant to subdivision (1) of this subsection, the regulatory relief office shall not**
104 **approve the application.**

105 **7. (1) The sandbox program director shall provide all applications and**
106 **associated written reports to the advisory committee upon receiving a written report**
107 **from an applicable agency.**

108 **(2) The sandbox program director may call the advisory committee to meet as**
109 **needed, but not less than once per quarter if applications are available for review.**

110 **(3) After receiving and reviewing the application and each associated written**
111 **report, the advisory committee shall provide to the sandbox program director the**
112 **advisory committee's recommendation as to whether the applicant should be admitted**
113 **as a sandbox participant.**

114 **(4) As part of the advisory committee's review of each report, the advisory**
115 **committee shall use criteria used by applicable agencies to evaluate applications.**

116 **8. The regulatory relief office shall consult with each applicable agency and the**
117 **advisory committee before admitting an applicant into the sandbox program. Such**
118 **consultation may include seeking information about whether:**

119 **(1) The applicable agency has previously issued a license or other authorization**
120 **to the applicant; and**

121 **(2) The applicable agency has previously investigated, sanctioned, or pursued**
122 **legal action against the applicant.**

123 **9. In reviewing an application under this section, the regulatory relief office and**
124 **applicable agencies shall consider whether:**

125 **(1) A competitor to the applicant is or has been a sandbox participant and, if so,**
126 **weigh that as a factor in favor of allowing the applicant to also become a sandbox**
127 **participant;**

128 **(2) The applicant's plan will adequately protect consumers from potential harm**
129 **identified by an applicable agency in the applicable agency's written report;**

130 **(3) The risk of harm to consumers is outweighed by the potential benefits to**
131 **consumers from the applicant's participation in the sandbox program; and**

132 **(4) Certain state laws or regulations that regulate an innovative offering should**
133 **not be waived or suspended even if the applicant is approved as a sandbox participant,**
134 **including applicable anti-fraud or disclosure provisions.**

135 **10. An applicant shall become a sandbox participant if the regulatory relief**
136 **office approves the application for the sandbox program and enters into a written**
137 **agreement with the applicant describing the specific laws and regulations that are**
138 **waived or suspended as part of participation in the sandbox program. Notwithstanding**
139 **any other provision of this section to the contrary, the regulatory relief office shall not**
140 **enter into a written agreement with an applicant that exempts the applicant from any**
141 **income, property, or sales tax liability unless such applicant otherwise qualifies for an**
142 **exemption from such tax.**

143 **11. (1) The sandbox program director may deny at his or her sole discretion any**
144 **application submitted under this section for any reason, including if the sandbox**
145 **program director determines that the preponderance of evidence demonstrates that**
146 **suspending or waiving enforcement of a law or regulation would cause significant risk of**
147 **harm to consumers or residents of the state.**

148 **(2) If the sandbox program director denies an application submitted under this**
149 **section, the regulatory relief office shall provide to the applicant a written description of**
150 **the reasons for not allowing the applicant to become a sandbox participant.**

151 **(3) The denial of an application submitted under this section shall not be subject**
152 **to judicial or administrative review.**

153 **(4) The acceptance or denial of an application submitted under this section may**
154 **be overridden by an affirmative vote of a majority of the advisory committee at the**
155 **discretion of the advisory committee, provided such vote shall take place within ten**
156 **business days of the sandbox program director's decision. Notwithstanding any other**
157 **provision of this section to the contrary, the advisory committee shall not override a**
158 **rejection made by an applicable agency.**

159 **(5) The sandbox program director shall deny an application for participation in**
160 **the sandbox program if the applicant or any person who seeks to participate with the**
161 **applicant in demonstrating an innovative offering has been convicted, entered into a**
162 **plea of nolo contendere, or entered a plea of guilty or nolo contendere held in abeyance,**
163 **for any crime involving significant theft, fraud, or dishonesty if the crime bears a**
164 **significant relationship to the applicant's or other participant's ability to safely and**
165 **competently participate in the sandbox program.**

166 **12. When an applicant is approved for participation in the sandbox program,**
167 **the sandbox program director may provide notice of the approval to competitors of the**
168 **applicant and to the general public.**

169 **13. Applications to participate in the sandbox program shall be considered**
170 **public records for the purposes of chapter 610, provided, however, that any information**
171 **contained in such applications that constitutes proprietary or confidential trade secrets**
172 **shall not be subject to disclosure pursuant to chapter 610.**

620.3920. 1. If the regulatory relief office approves an application pursuant to
2 **section 620.3915, the sandbox participant shall have twenty-four months after the day**
3 **on which the application was approved to demonstrate the innovative offering described**
4 **in the sandbox participant's application.**

5 **2. An innovative offering that is demonstrated within the sandbox program shall**
6 **only be available to consumers who are residents of the state. No law or regulation shall**
7 **be waived or suspended if waiving or suspending such law or regulation would prevent a**
8 **consumer from seeking restitution in the event that the consumer is harmed.**

9 **3. Nothing in sections 620.3900 to 620.3930 shall restrict a sandbox participant**
10 **that holds a license or other authorization in another jurisdiction from acting in**
11 **accordance with such license or other authorization in that jurisdiction.**

12 **4. A sandbox participant shall be deemed to possess an appropriate license or**
13 **other authorization under the laws of this state for the purposes of any provision of**
14 **federal law requiring licensure or other authorization by the state.**

15 **5. (1) During the demonstration period, a sandbox participant shall not be**
16 **subject to the enforcement of state laws or regulations identified in the written**
17 **agreement between the regulatory relief office and the sandbox participant.**

18 **(2) A prosecutor shall not file or pursue charges pertaining to any action related**
19 **to a law or regulation identified in the written agreement between the regulatory relief**
20 **office and the sandbox participant that occurs during the demonstration period.**

21 **(3) A state agency shall not file or pursue any punitive action against a sandbox**
22 **participant, including a fine or license suspension or revocation, for the violation of a**
23 **law or regulation that is identified as being waived or suspended in the written**

24 agreement between the regulatory relief office and the sandbox participant that occurs
25 during the demonstration period.

26 6. Notwithstanding any provision of this section to the contrary, a sandbox
27 participant shall not have immunity related to any criminal offense committed during
28 the sandbox participant's participation in the sandbox program.

29 7. By written notice, the regulatory relief office may end a sandbox participant's
30 participation in the sandbox program at any time and for any reason, including if the
31 sandbox program director determines that a sandbox participant is not operating in
32 good faith to bring an innovative offering to market; provided, however, that the
33 sandbox program director's decision may be overridden by an affirmative vote of a
34 majority of the members of the advisory committee.

35 8. The regulatory relief office and regulatory relief office's employees shall not
36 be liable for any business losses or the recouping of application expenses or other
37 expenses related to the sandbox program, including for:

38 (1) Denying an applicant's application to participate in the sandbox program for
39 any reason; or

40 (2) Ending a sandbox participant's participation in the sandbox program at any
41 time and for any reason.

620.3925. 1. Before demonstrating an innovative offering to a consumer, a
2 sandbox participant shall disclose the following information to the consumer:

3 (1) The name and contact information of the sandbox participant;

4 (2) A statement that the innovative offering is authorized pursuant to the
5 sandbox program and, if applicable, that the sandbox participant does not have a license
6 or other authorization to provide an innovative offering under state laws that regulate
7 offerings outside of the sandbox program;

8 (3) A statement that specific laws and regulations have been waived for the
9 sandbox participant for the duration of its demonstration in the sandbox program, with
10 a summary of such waived laws and regulations;

11 (4) A statement that the innovative offering is undergoing testing and may not
12 function as intended and may expose the consumer to certain risks as identified by the
13 applicable agency's written report;

14 (5) A statement that the provider of the innovative offering is not immune from
15 civil liability for any losses or damages caused by the innovative offering;

16 (6) A statement that the provider of the innovative offering is not immune from
17 criminal prosecution for violations of state law or regulations that are not suspended or
18 waived as allowed within the sandbox program;

19 **(7) A statement that the innovative offering is a temporary demonstration that**
20 **may be discontinued at the end of the demonstration period;**

21 **(8) The expected end date of the demonstration period; and**

22 **(9) A statement that a consumer may contact the regulatory relief office and file**
23 **a complaint regarding the innovative offering being demonstrated, providing the**
24 **regulatory relief office's telephone number, email address, and website address where a**
25 **complaint may be filed.**

26 **2. The disclosures required by subsection 1 of this section shall be provided to a**
27 **consumer in a clear and conspicuous form and, for an internet- or application-based**
28 **innovative offering, a consumer shall acknowledge receipt of the disclosure before any**
29 **transaction may be completed.**

30 **3. The regulatory relief office may require that a sandbox participant make**
31 **additional disclosures to a consumer.**

620.3930. 1. At least thirty days before the end of the twenty-four-month
2 **demonstration period, a sandbox participant shall:**

3 **(1) Notify the regulatory relief office that the sandbox participant will exit the**
4 **sandbox program and discontinue the sandbox participant's demonstration after the**
5 **day on which the twenty-four-month demonstration period ends; or**

6 **(2) Seek an extension pursuant to subsection 4 of this section.**

7 **2. If the regulatory relief office does not receive notification as required by**
8 **subsection 1 of this section, the demonstration period shall end at the end of the twenty-**
9 **four-month demonstration period.**

10 **3. If a demonstration includes an innovative offering that requires ongoing**
11 **services or duties beyond the twenty-four-month demonstration period, the sandbox**
12 **participant may continue to demonstrate the innovative offering but shall be subject to**
13 **enforcement of the laws or regulations that were waived or suspended as part of the**
14 **sandbox program.**

15 **4. (1) No later than thirty days before the end of the twenty-four-month**
16 **demonstration period, a sandbox participant may request an extension of the**
17 **demonstration period.**

18 **(2) The regulatory relief office shall grant or deny a request for an extension by**
19 **the end of the twenty-four month demonstration period.**

20 **(3) The regulatory relief office may grant an extension for not more than twelve**
21 **months after the end of the demonstration period.**

22 **(4) Sandbox participants may apply for additional extensions in accordance with**
23 **the criteria used to assess their initial application, up to a cumulative maximum of seven**
24 **years inclusive of the original twenty-four-month demonstration period.**

25 **5. (1) A sandbox participant shall retain records, documents, and data produced**
26 **in the ordinary course of business regarding an innovative offering demonstrated in the**
27 **sandbox program for twenty-four months after exiting the sandbox program.**

28 **(2) The regulatory relief office may request relevant records, documents, and**
29 **data from a sandbox participant, and, upon the regulatory relief office's request, the**
30 **sandbox participant shall make such records, documents, and data available for**
31 **inspection by the regulatory relief office.**

32 **6. If a sandbox participant ceases to provide an innovative offering before the**
33 **end of a demonstration period, the sandbox participant shall notify the regulatory relief**
34 **office and each applicable agency and report on actions taken by the sandbox**
35 **participant to ensure consumers have not been harmed as a result.**

36 **7. The regulatory relief office shall establish quarterly reporting requirements**
37 **for each sandbox participant, including information about any consumer complaints.**

38 **8. (1) The sandbox participant shall notify the regulatory relief office and each**
39 **applicable agency of any incidents that result in harm to the health, safety, or financial**
40 **well-being of a consumer. The parameters for such incidents that shall be reported shall**
41 **be laid out in the written agreement between the applicant and the regulatory relief**
42 **office. Any incident reports shall be publicly available on the regulatory sandbox web**
43 **page provided, however, that any information contained in such reports that constitutes**
44 **proprietary or confidential trade secrets shall not be subject to disclosure pursuant to**
45 **chapter 610.**

46 **(2) If a sandbox participant fails to notify the regulatory relief office and each**
47 **applicable agency of any incidents required to be reported, or the regulatory relief office**
48 **or an applicable agency has evidence that significant harm to a consumer has occurred,**
49 **the regulatory relief office may immediately remove the sandbox participant from the**
50 **sandbox program.**

51 **9. No later than thirty days after the day on which a sandbox participant exits**
52 **the sandbox program, the sandbox participant shall submit a written report to the**
53 **regulatory relief office and each applicable agency describing an overview of the**
54 **sandbox participant's demonstration. Failure to submit such a report shall result in the**
55 **sandbox participant and any entity that later employs a member of the leadership team**
56 **of the sandbox participant being prohibited from future participation in the sandbox**
57 **program. Such report shall include any:**

58 **(1) Incidents of harm to consumers;**

59 **(2) Legal action filed against the sandbox participant as a result of the**
60 **participant's demonstration; or**

61 **(3) Complaint filed with an applicable agency as a result of the sandbox**
62 **participant's demonstration.**

63

64 **Any incident reports of harm to consumers, legal actions filed against a sandbox**
65 **participant, or complaints filed with an applicable agency shall be compiled and made**
66 **publicly available on the regulatory sandbox web page provided, however, that any**
67 **information contained in such reports or complaints that constitutes proprietary or**
68 **confidential trade secrets shall not be subject to disclosure pursuant to chapter 610.**

69 **10. No later than thirty days after the day on which an applicable agency**
70 **receives the quarterly report required by subsection 7 of this section or a written report**
71 **from a sandbox participant as required by subsection 9 of this section, the applicable**
72 **agency shall provide a written report to the regulatory relief office on the**
73 **demonstration, which describes any statutory or regulatory reform the applicable**
74 **agency recommends as a result of the demonstration.**

75 **11. The regulatory relief office may remove a sandbox participant from the**
76 **sandbox program at any time if the regulatory relief office determines that a sandbox**
77 **participant has engaged in, is engaging in, or is about to engage in any practice or**
78 **transaction that is in violation of sections 620.3900 to 620.3930 or that constitutes a**
79 **violation of a law or regulation for which suspension or waiver has not been granted**
80 **pursuant to the sandbox program. Information on any removal of a sandbox**
81 **participant for engaging in any practice or transaction that constitutes a violation of law**
82 **or regulation for which suspension or waiver has not been granted pursuant to the**
83 **sandbox program shall be made publicly available on the regulatory sandbox web page**
84 **provided, however, that any information that constitutes proprietary or confidential**
85 **trade secrets shall not be subject to disclosure pursuant to chapter 610.**

Section 1. Notwithstanding any other provision of law, the department of health
2 **and senior services shall issue medical marijuana licenses to applicants who qualify**
3 **under Article XIV of the Constitution of Missouri regardless of whether the number of**
4 **licenses granted exceeds the aggregate license limit established by the department.**

~~[92.105. It is the intent of sections 92.105 to 92.125 that starting in~~
2 ~~2011 voters in any city imposing an earnings tax will decide in local elections~~
3 ~~to continue the earnings tax. If the majority of local voters vote to continue the~~
4 ~~earnings tax, it will continue for five years and then will be voted on again. If~~
5 ~~a majority of voters in any city having an earnings tax vote against continuing~~
6 ~~the earnings tax, it will be phased out pursuant to section 92.125 in such city~~
7 ~~over a period of ten years. Further, sections 92.105 to 92.125 prohibit any~~
8 ~~Missouri city or town that does not, as of November 2, 2010, impose an~~
9 ~~earnings tax, from imposing such a tax on residents and businesses.]~~

2 ~~[294.024. A child may not be employed during the regular school term~~
 3 ~~unless the child has been issued a work certificate or a work permit pursuant to~~
 4 ~~the provisions of this chapter.]~~

2 ~~[294.027. Work certificates shall permit~~
 3 ~~(1) The employment of children between fourteen and sixteen years of~~
 4 ~~age during nonschool hours during the school term; or~~
 5 ~~(2) The employment of children between fourteen and sixteen years of~~
 6 ~~age who are excused from attendance at school by the provisions of chapter~~
 7 ~~167.]~~

2 ~~[294.045. 1. Notwithstanding any other law, any of the following~~
 3 ~~individuals may issue a work certificate to a child subject to the requirements~~
 4 ~~of this chapter:~~

5 ~~(1) The superintendent of public schools of the district in which the~~
 6 ~~child resides;~~

7 ~~(2) The chief executive officer, or the equivalent position, of a charter~~
 8 ~~school that the child attends;~~

9 ~~(3) A person holding a student services certificate who is authorized~~
 10 ~~by the superintendent of the school district or chief executive officer in~~
 11 ~~writing;~~

12 ~~(4) Subject to the requirements and conditions of paragraphs (a), (b),~~
 13 ~~and (c) of this subdivision inclusive, the principal of a public or private school~~
 14 ~~may issue, or designate another administrator of the school to issue, work~~
 15 ~~certificates to children who attend the school. If the principal of a public or~~
 16 ~~private school chooses not to issue work certificates under this subdivision,~~
 17 ~~work certificates may be issued to children attending school under subdivision~~
 18 ~~(1) or (3) of this subsection.~~

19 ~~(a) A principal who issues a work certificate under this subdivision~~
 20 ~~shall provide a self-certification that he or she understands the requirements in~~
 21 ~~existing law for issuing a work certificate. The principal shall submit a copy~~
 22 ~~of each work certificate he or she issues along with a copy of the application~~
 23 ~~for each work certificate to the superintendent of the school district in which~~
 24 ~~the school is located;~~

25 ~~(b) The superintendent of a school district may revoke a work~~
 26 ~~certificate issued by the principal of a public or private school located within~~
 27 ~~the district if the superintendent becomes aware of any grounds upon which~~
 28 ~~the child may be deemed ineligible for a work certificate under existing law;~~

29 ~~(c) An individual with authority to issue a work certificate under this~~
 30 ~~subdivision shall not issue a work certificate to his or her own child; except~~
 31 ~~that any student solely enrolled in a course of education not otherwise~~
 32 ~~prohibited under chapter 167 whose parent, legal guardian, or designated~~
 33 ~~private tutor is the student's primary education provider and is also the primary~~
 34 ~~individual responsible for the student's education program and schedule shall~~
 35 ~~be issued a work certificate by such primary education provider.~~

36 ~~2. If the certificated person designated to issue work certificates by the~~
 37 ~~superintendent of a school district or the chief executive officer, or the~~

37 ~~equivalent position, of a charter school is not available, and delay in issuing a~~
 38 ~~certificate would jeopardize the ability of a child to secure work, another~~
 39 ~~person authorized by the superintendent of the school district or the chief~~
 40 ~~executive officer, or the equivalent position, of a charter school may issue the~~
 41 ~~work certificate.~~

42 ~~3. If a school district or charter school does not employ or contract~~
 43 ~~with a person holding a student services certificate, the superintendent of the~~
 44 ~~school district or the chief executive officer, or the equivalent position, of a~~
 45 ~~charter school may authorize, in writing, a person who does not hold that~~
 46 ~~credential to issue work certificates during periods of time in which the~~
 47 ~~superintendent is absent from the district or the chief executive officer is~~
 48 ~~absent from the charter school.~~

49 ~~4. Notwithstanding the hour limitations imposed by this chapter or any~~
 50 ~~other provision of law, the hour limitations that apply to a work certificate~~
 51 ~~issued by any of the individuals described in subsection 1 of this section shall~~
 52 ~~be based on the school calendar of the school the child attends.]~~

~~[294.051. A work certificate may be issued after the issuing officer is~~
 2 ~~satisfied that the employment will serve the best interest of the child and, in~~
 3 ~~the first instance, only upon application in person of the child with the written~~
 4 ~~consent of his parent, legal custodian or guardian or, if deemed necessary by~~
 5 ~~the issuing officer, the child shall be accompanied by his parent, guardian or~~
 6 ~~custodian. The certificate may be renewed or another certificate issued on~~
 7 ~~application of the child with the written parental consent but in no case shall a~~
 8 ~~certificate be issued until the issuing officer has received and approved the~~
 9 ~~following papers:~~

10 ~~(1) A statement of intention to employ signed by the prospective~~
 11 ~~employer setting forth the specific nature of the occupation in which he~~
 12 ~~intends to employ the child and the exact hours of the day, the number of hours~~
 13 ~~per day and the days per week during which the child is to be employed;~~

14 ~~(2) Proof of the age of the child by a birth certificate or other~~
 15 ~~documentary evidence of such character in such form as is prescribed by the~~
 16 ~~issuing officer;~~

17 ~~(3) A certificate of the physician of the public schools of the district in~~
 18 ~~which the child resides or other licensed physician, if required by the issuing~~
 19 ~~officer, showing that he has personally examined the child and has found the~~
 20 ~~child in good mental and physical health and is capable of performing labor~~
 21 ~~without injury to his health and mental development;~~

22 ~~(4) A certificate of the principal of the school which the child attends~~
 23 ~~or has attended giving the grades of school work completed by the child,~~
 24 ~~except that for children permanently excused from attendance at school under~~
 25 ~~the provisions of chapter 167, this requirement may be waived.]~~

~~[294.054. 1. The work certificate shall show~~

2 ~~(1) The age, sex, place and date of birth and place of residence of the~~
 3 ~~child;~~

4 ~~(2) The name and place of residence of the child's parent, guardian or~~
 5 ~~eustodian;~~

6 ~~(3) The name and address of the employer; and~~
7 ~~(4) The nature of the employment for which the work certificate is~~
8 issued.
9 ~~2. Work certificates authorizing the employment of a child during~~
10 ~~nonschool hours shall be of a form and color distinct from those authorizing~~
11 ~~full time employment.]~~

~~[294.060. 1. Whenever a child is granted a work certificate or work~~
2 ~~permit, the certificate or work permit shall be transmitted by the issuing officer~~
3 ~~to the employer of the child and a copy shall be transmitted to the division.~~
4 ~~The employer shall keep the work certificate or work permit on file and shall~~
5 ~~post in a conspicuous place in the employer's place of business a list of all~~
6 ~~children who are employed and under the age of sixteen.~~

7 ~~2. On termination of the employment of the child, the child's work~~
8 ~~certificate or work permit shall be sent immediately by the employer to the~~
9 ~~officer who issued it.~~

10 ~~3. A new certificate or work permit may be issued for a child whose~~
11 ~~certificate or work permit has been returned by the employer to the issuing~~
12 ~~officer.~~

13 ~~4. A copy of each work certificate or work permit issued and notice of~~
14 ~~its cancellation shall be retained by the issuing officer and a copy shall be~~
15 ~~transmitted by the issuing officer to the division.]~~

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