

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
SENATE COMMITTEE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NOS. 1434 & 1600**  
**98TH GENERAL ASSEMBLY**

4473S.04T

2016

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**AN ACT**

To repeal sections 99.805, 99.820, 99.825, 99.845, and 99.865, RSMo, and to enact in lieu thereof five new sections relating to tax increment financing.

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

Section A. Sections 99.805, 99.820, 99.825, 99.845, and 99.865, RSMo, are repealed  
2 and five new sections enacted in lieu thereof, to be known as sections 99.805, 99.820, 99.825,  
3 99.845, and 99.865, to read as follows:

99.805. As used in sections 99.800 to 99.865, unless the context clearly requires  
2 otherwise, the following terms shall mean:

3 (1) "Blighted area", an area which, by reason of the predominance of defective or  
4 inadequate street layout, [unsanitary] **insanitary** or unsafe conditions, deterioration of site  
5 improvements, improper subdivision or obsolete platting, or the existence of conditions which  
6 endanger life or property by fire and other causes, or any combination of such factors, retards the  
7 provision of housing accommodations or constitutes an economic or social liability or a menace  
8 to the public health, safety, morals, or welfare in its present condition and use;

9 (2) "Collecting officer", the officer of the municipality responsible for receiving and  
10 processing payments in lieu of taxes or economic activity taxes from taxpayers or the department  
11 of revenue;

12 (3) "Conservation area", any improved area within the boundaries of a redevelopment  
13 area located within the territorial limits of a municipality in which fifty percent or more of the

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.

14 structures in the area have an age of thirty-five years or more. Such an area is not yet a blighted  
15 area but is detrimental to the public health, safety, morals, or welfare and may become a blighted  
16 area because of any one or more of the following factors: dilapidation; obsolescence;  
17 deterioration; illegal use of individual structures; presence of structures below minimum code  
18 standards; abandonment; excessive vacancies; overcrowding of structures and community  
19 facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land  
20 coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of  
21 community planning. A conservation area shall meet at least three of the factors provided in this  
22 subdivision for projects approved on or after December 23, 1997;

23 (4) "Economic activity taxes", the total additional revenue from taxes which are imposed  
24 by a municipality and other taxing districts, and which are generated by economic activities  
25 within a redevelopment area over the amount of such taxes generated by economic activities  
26 within such redevelopment area in the calendar year prior to the adoption of the ordinance  
27 designating such a redevelopment area, while tax increment financing remains in effect, but  
28 excluding personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by  
29 transient guests of hotels and motels, licenses, fees or special assessments. For redevelopment  
30 projects or redevelopment plans approved after December 23, 1997, if a retail establishment  
31 relocates within one year from one facility to another facility within the same county and the  
32 governing body of the municipality finds that the relocation is a direct beneficiary of tax  
33 increment financing, then for purposes of this definition, the economic activity taxes generated  
34 by the retail establishment shall equal the total additional revenues from economic activity taxes  
35 which are imposed by a municipality or other taxing district over the amount of economic  
36 activity taxes generated by the retail establishment in the calendar year prior to its relocation to  
37 the redevelopment area;

38 (5) "Economic development area", any area or portion of an area located within the  
39 territorial limits of a municipality, which does not meet the requirements of subdivisions (1) and  
40 (3) of this section, and in which the governing body of the municipality finds that redevelopment  
41 will not be solely used for development of commercial businesses which unfairly compete in the  
42 local economy and is in the public interest because it will:

43 (a) Discourage commerce, industry or manufacturing from moving their operations to  
44 another state; or

45 (b) Result in increased employment in the municipality; or

46 (c) Result in preservation or enhancement of the tax base of the municipality;

47 (6) "Gambling establishment", an excursion gambling boat as defined in section 313.800  
48 and any related business facility including any real property improvements which are directly and  
49 solely related to such business facility, whose sole purpose is to provide goods or services to an

50 excursion gambling boat and whose majority ownership interest is held by a person licensed to  
51 conduct gambling games on an excursion gambling boat or licensed to operate an excursion  
52 gambling boat as provided in sections 313.800 to 313.850. This subdivision shall be applicable  
53 only to a redevelopment area designated by ordinance adopted after December 23, 1997;

54 (7) "Greenfield area", any vacant, unimproved, or agricultural property that is located  
55 wholly outside the incorporated limits of a city, town, or village, or that is substantially  
56 surrounded by contiguous properties with agricultural zoning classifications or uses unless said  
57 property was annexed into the incorporated limits of a city, town, or village ten years prior to the  
58 adoption of the ordinance approving the redevelopment plan for such greenfield area;

59 (8) "Municipality", a city, village, or incorporated town or any county of this state. For  
60 redevelopment areas or projects approved on or after December 23, 1997, "municipality" applies  
61 only to cities, villages, incorporated towns or counties established for at least one year prior to  
62 such date;

63 (9) "Obligations", bonds, loans, debentures, notes, special certificates, or other evidences  
64 of indebtedness issued by a municipality to carry out a redevelopment project or to refund  
65 outstanding obligations;

66 (10) "Ordinance", an ordinance enacted by the governing body of a city, town, or village  
67 or a county or an order of the governing body of a county whose governing body is not  
68 authorized to enact ordinances;

69 (11) "Payment in lieu of taxes", those estimated revenues from real property in the area  
70 selected for a redevelopment project, which revenues according to the redevelopment project or  
71 plan are to be used for a private use, which taxing districts would have received had a  
72 municipality not adopted tax increment allocation financing, and which would result from levies  
73 made after the time of the adoption of tax increment allocation financing during the time the  
74 current equalized value of real property in the area selected for the redevelopment project  
75 exceeds the total initial equalized value of real property in such area until the designation is  
76 terminated pursuant to subsection 2 of section 99.850;

77 (12) "Redevelopment area", an area designated by a municipality, in respect to which  
78 the municipality has made a finding that there exist conditions which cause the area to be  
79 classified as a blighted area, a conservation area, an economic development area, an enterprise  
80 zone pursuant to sections 135.200 to 135.256, or a combination thereof, which area includes only  
81 those parcels of real property directly and substantially benefitted by the proposed redevelopment  
82 project;

83 (13) "Redevelopment plan", the comprehensive program of a municipality for  
84 redevelopment intended by the payment of redevelopment costs to reduce or eliminate those  
85 conditions, the existence of which qualified the redevelopment area as a blighted area,

86 conservation area, economic development area, or combination thereof, and to thereby enhance  
87 the tax bases of the taxing districts which extend into the redevelopment area. Each  
88 redevelopment plan shall conform to the requirements of section 99.810;

89 (14) "Redevelopment project", any development project within a redevelopment area  
90 in furtherance of the objectives of the redevelopment plan; any such redevelopment project shall  
91 include a legal description of the area selected for the redevelopment project;

92 (15) "Redevelopment project costs" include the sum total of all reasonable or necessary  
93 costs incurred or estimated to be incurred, and any such costs incidental to a redevelopment plan  
94 or redevelopment project, as applicable. Such costs include, but are not limited to, the  
95 following:

96 (a) Costs of studies, surveys, plans, and specifications;

97 (b) Professional service costs, including, but not limited to, architectural, engineering,  
98 legal, marketing, financial, planning or special services. Except the reasonable costs incurred  
99 by the commission established in section 99.820 for the administration of sections 99.800 to  
100 99.865, such costs shall be allowed only as an initial expense which, to be recoverable, shall be  
101 included in the costs of a redevelopment plan or project;

102 (c) Property assembly costs, including, but not limited to[,]:

103 a. Acquisition of land and other property, real or personal, or rights or interests  
104 therein[,];

105 b. Demolition of buildings[,]; and

106 c. The clearing and grading of land;

107 (d) Costs of rehabilitation, reconstruction, or repair or remodeling of existing buildings  
108 and fixtures;

109 (e) Initial costs for an economic development area;

110 (f) Costs of construction of public works or improvements;

111 (g) Financing costs, including, but not limited to, all necessary and incidental expenses  
112 related to the issuance of obligations, and which may include payment of interest on any  
113 obligations issued pursuant to sections 99.800 to 99.865 accruing during the estimated period  
114 of construction of any redevelopment project for which such obligations are issued and for not  
115 more than eighteen months thereafter, and including reasonable reserves related thereto;

116 (h) All or a portion of a taxing district's capital costs resulting from the redevelopment  
117 project necessarily incurred or to be incurred in furtherance of the objectives of the  
118 redevelopment plan and project, to the extent the municipality by written agreement accepts and  
119 approves such costs;

120 (i) Relocation costs to the extent that a municipality determines that relocation costs  
121 shall be paid or are required to be paid by federal or state law;

122 (j) Payments in lieu of taxes;

123 (16) "Special allocation fund", the fund of a municipality or its commission which  
124 contains at least two separate segregated accounts for each redevelopment plan, maintained by  
125 the treasurer of the municipality or the treasurer of the commission into which payments in lieu  
126 of taxes are deposited in one account, and economic activity taxes and other revenues are  
127 deposited in the other account;

128 (17) "Taxing districts", any political subdivision of this state having the power to levy  
129 taxes;

130 (18) "Taxing districts' capital costs", those costs of taxing districts for capital  
131 improvements that are found by the municipal governing bodies to be necessary and to directly  
132 result from the redevelopment project; and

133 (19) "Vacant land", any parcel or combination of parcels of real property not used for  
134 industrial, commercial, or residential buildings.

99.820. 1. A municipality may:

2 (1) By ordinance introduced in the governing body of the municipality within fourteen  
3 to ninety days from the completion of the hearing required in section 99.825, approve  
4 redevelopment plans and redevelopment projects, and designate redevelopment project areas  
5 pursuant to the notice and hearing requirements of sections 99.800 to 99.865. No redevelopment  
6 project shall be approved unless a redevelopment plan has been approved and a redevelopment  
7 area has been designated prior to or concurrently with the approval of such redevelopment  
8 project and the area selected for the redevelopment project shall include only those parcels of real  
9 property and improvements thereon directly and substantially benefitted by the proposed  
10 redevelopment project improvements;

11 (2) Make and enter into all contracts necessary or incidental to the implementation and  
12 furtherance of its redevelopment plan or project;

13 (3) Pursuant to a redevelopment plan, subject to any constitutional limitations, acquire  
14 by purchase, donation, lease or, as part of a redevelopment project, eminent domain, own,  
15 convey, lease, mortgage, or dispose of land and other property, real or personal, or rights or  
16 interests therein, and grant or acquire licenses, easements and options with respect thereto, all  
17 in the manner and at such price the municipality or the commission determines is reasonably  
18 necessary to achieve the objectives of the redevelopment plan. No conveyance, lease, mortgage,  
19 disposition of land or other property, acquired by the municipality, or agreement relating to the  
20 development of the property shall be made except upon the adoption of an ordinance by the  
21 governing body of the municipality. Each municipality or its commission shall establish written  
22 procedures relating to bids and proposals for implementation of the redevelopment  
23 projects. Furthermore, no conveyance, lease, mortgage, or other disposition of land or agreement

24 relating to the development of property shall be made without making public disclosure of the  
25 terms of the disposition and all bids and proposals made in response to the municipality's  
26 request. Such procedures for obtaining such bids and proposals shall provide reasonable  
27 opportunity for any person to submit alternative proposals or bids;

28 (4) Within a redevelopment area, clear any area by demolition or removal of existing  
29 buildings and structures;

30 (5) Within a redevelopment area, renovate, rehabilitate, or construct any structure or  
31 building;

32 (6) Install, repair, construct, reconstruct, or relocate streets, utilities, and site  
33 improvements essential to the preparation of the redevelopment area for use in accordance with  
34 a redevelopment plan;

35 (7) Within a redevelopment area, fix, charge, and collect fees, rents, and other charges  
36 for the use of any building or property owned or leased by it or any part thereof, or facility  
37 therein;

38 (8) Accept grants, guarantees, and donations of property, labor, or other things of value  
39 from a public or private source for use within a redevelopment area;

40 (9) Acquire and construct public facilities within a redevelopment area;

41 (10) Incur redevelopment costs and issue obligations;

42 (11) Make payment in lieu of taxes, or a portion thereof, to taxing districts;

43 (12) Disburse surplus funds from the special allocation fund to taxing districts as  
44 follows:

45 (a) Such surplus payments in lieu of taxes shall be distributed to taxing districts within  
46 the redevelopment area which impose ad valorem taxes on a basis that is proportional to the  
47 current collections of revenue which each taxing district receives from real property in the  
48 redevelopment area;

49 (b) Surplus economic activity taxes shall be distributed to taxing districts in the  
50 redevelopment area which impose economic activity taxes, on a basis that is proportional to the  
51 amount of such economic activity taxes the taxing district would have received from the  
52 redevelopment area had tax increment financing not been adopted;

53 (c) Surplus revenues, other than payments in lieu of taxes and economic activity taxes,  
54 deposited in the special allocation fund, shall be distributed on a basis that is proportional to the  
55 total receipt of such other revenues in such account in the year prior to disbursement;

56 (13) If any member of the governing body of the municipality, a member of a  
57 commission established pursuant to subsection 2 or 3 of this section, or an employee or  
58 consultant of the municipality, involved in the planning and preparation of a redevelopment plan,  
59 or redevelopment project for a redevelopment area or proposed redevelopment area, owns or

60 controls an interest, direct or indirect, in any property included in any redevelopment area, or  
61 proposed redevelopment area, which property is designated to be acquired or improved pursuant  
62 to a redevelopment project, he or she shall disclose the same in writing to the clerk of the  
63 municipality, and shall also so disclose the dates, terms, and conditions of any disposition of any  
64 such interest, which disclosures shall be acknowledged by the governing body of the  
65 municipality and entered upon the minutes books of the governing body of the municipality. If  
66 an individual holds such an interest, then that individual shall refrain from any further official  
67 involvement in regard to such redevelopment plan, redevelopment project or redevelopment area,  
68 from voting on any matter pertaining to such redevelopment plan, redevelopment project or  
69 redevelopment area, or communicating with other members concerning any matter pertaining  
70 to that redevelopment plan, redevelopment project or redevelopment area. Furthermore, no such  
71 member or employee shall acquire any interest, direct or indirect, in any property in a  
72 redevelopment area or proposed redevelopment area after either (a) such individual obtains  
73 knowledge of such plan or project, or (b) first public notice of such plan, project or area pursuant  
74 to section 99.830, whichever first occurs;

75 (14) Charge as a redevelopment cost the reasonable costs incurred by its clerk or other  
76 official in administering the redevelopment project. The charge for the clerk's or other official's  
77 costs shall be determined by the municipality based on a recommendation from the commission,  
78 created pursuant to this section.

79 2. Prior to adoption of an ordinance approving the designation of a redevelopment area  
80 or approving a redevelopment plan or redevelopment project, the municipality shall create a  
81 commission of nine persons if the municipality is a county or a city not within a county and not  
82 a first class county with a charter form of government with a population in excess of nine  
83 hundred thousand, and eleven persons if the municipality is not a county and not in a first class  
84 county with a charter form of government having a population of more than nine hundred  
85 thousand, and twelve persons if the municipality is located in or is a first class county with a  
86 charter form of government having a population of more than nine hundred thousand, to be  
87 appointed as follows:

88 (1) In all municipalities two members shall be appointed by the school boards whose  
89 districts are included within the redevelopment plan or redevelopment area. Such members shall  
90 be appointed in any manner agreed upon by the affected districts;

91 (2) In all municipalities one member shall be appointed, in any manner agreed upon by  
92 the affected districts, to represent all other districts levying ad valorem taxes within the area  
93 selected for a redevelopment project or the redevelopment area, excluding representatives of the  
94 governing body of the municipality;

95 (3) In all municipalities six members shall be appointed by the chief elected officer of  
96 the municipality, with the consent of the majority of the governing body of the municipality;

97 (4) In all municipalities which are not counties and not in a first class county with a  
98 charter form of government having a population in excess of nine hundred thousand, two  
99 members shall be appointed by the county of such municipality in the same manner as members  
100 are appointed in subdivision (3) of this subsection;

101 (5) In a municipality which is a county with a charter form of government having a  
102 population in excess of nine hundred thousand, three members shall be appointed by the cities  
103 in the county which have tax increment financing districts in a manner in which the cities shall  
104 agree;

105 (6) In a municipality which is located in the first class county with a charter form of  
106 government having a population in excess of nine hundred thousand, three members shall be  
107 appointed by the county of such municipality in the same manner as members are appointed in  
108 subdivision (3) of this subsection;

109 (7) At the option of the members appointed by the municipality, the members who are  
110 appointed by the school boards and other taxing districts may serve on the commission for a term  
111 to coincide with the length of time a redevelopment project, redevelopment plan or designation  
112 of a redevelopment area is considered for approval by the commission, or for a definite term  
113 pursuant to this subdivision. If the members representing school districts and other taxing  
114 districts are appointed for a term coinciding with the length of time a redevelopment project, plan  
115 or area is approved, such term shall terminate upon final approval of the project, plan or  
116 designation of the area by the governing body of the municipality. Thereafter the commission  
117 shall consist of the six members appointed by the municipality, except that members representing  
118 school boards and other taxing districts shall be appointed as provided in this section prior to any  
119 amendments to any redevelopment plans, redevelopment projects or designation of a  
120 redevelopment area. If any school district or other taxing jurisdiction fails to appoint members  
121 of the commission within thirty days of receipt of written notice of a proposed redevelopment  
122 plan, redevelopment project or designation of a redevelopment area, the remaining members may  
123 proceed to exercise the power of the commission. Of the members first appointed by the  
124 municipality, two shall be designated to serve for terms of two years, two shall be designated to  
125 serve for a term of three years and two shall be designated to serve for a term of four years from  
126 the date of such initial appointments. Thereafter, the members appointed by the municipality  
127 shall serve for a term of four years, except that all vacancies shall be filled for unexpired terms  
128 in the same manner as were the original appointments. Members appointed by the county  
129 executive or presiding commissioner prior to August 28, 2008, shall continue their service on



130 the commission established in subsection 3 of this section without further appointment unless  
131 the county executive or presiding commissioner appoints a new member or members.

132 3. Beginning August 28, 2008:

133 (1) In lieu of a commission created under subsection 2 of this section, any city, town,  
134 or village in a county with a charter form of government and with more than one million  
135 inhabitants, in a county with a charter form of government and with more than two hundred fifty  
136 thousand but fewer than three hundred fifty thousand inhabitants, or in a county of the first  
137 classification with more than one hundred eighty-five thousand but fewer than two hundred  
138 thousand inhabitants shall, prior to adoption of an ordinance approving the designation of a  
139 redevelopment area or approving a redevelopment plan or redevelopment project, create a  
140 commission consisting of twelve persons to be appointed as follows:

141 (a) Six members appointed either by the county executive or presiding commissioner;  
142 notwithstanding any provision of law to the contrary, no approval by the county's governing body  
143 shall be required;

144 (b) Three members appointed by the cities, towns, or villages in the county which have  
145 tax increment financing districts in a manner in which the chief elected officials of such cities,  
146 towns, or villages agree;

147 (c) Two members appointed by the school boards whose districts are included in the  
148 county in a manner in which the school boards agree; and

149 (d) One member to represent all other districts levying ad valorem taxes in the proposed  
150 redevelopment area in a manner in which all such districts agree.

151 No city, town, or village subject to this subsection shall create or maintain a commission under  
152 subsection 2 of this section, except as necessary to complete a public hearing for which notice  
153 under section 99.830 has been provided prior to August 28, 2008, and to vote or make  
154 recommendations relating to redevelopment plans, redevelopment projects, or designation of  
155 redevelopment areas, or amendments thereto that were the subject of such public hearing;

156 (2) Members appointed to the commission created under this subsection, except those  
157 six members appointed by either the county executive or presiding commissioner, shall serve on  
158 the commission for a term to coincide with the length of time a redevelopment project,  
159 redevelopment plan, or designation of a redevelopment area is considered for approval by the  
160 commission. The six members appointed by either the county executive or the presiding  
161 commissioner shall serve on all such commissions until replaced. The city, town, or village that  
162 creates a commission under this subsection shall send notice thereof by certified mail to the  
163 county executive or presiding commissioner, to the school districts whose boundaries include  
164 any portion of the proposed redevelopment area, and to the other taxing districts whose  
165 boundaries include any portion of the proposed redevelopment area. The city, town, or village

166 that creates the commission shall also be solely responsible for notifying all other cities, towns,  
167 and villages in the county that have tax increment financing districts and shall exercise all  
168 administrative functions of the commission. The school districts receiving notice from the city,  
169 town, or village shall be solely responsible for notifying the other school districts within the  
170 county of the formation of the commission. If the county, school board, or other taxing district  
171 fails to appoint members to the commission within thirty days after the city, town, or village  
172 sends the written notice, as provided herein, that it has convened such a commission or within  
173 thirty days of the expiration of any such member's term, the remaining duly appointed members  
174 of the commission may exercise the full powers of the commission.

175         4. (1) Any commission created under this section, subject to approval of the governing  
176 body of the municipality, may exercise the powers enumerated in sections 99.800 to 99.865,  
177 except final approval of plans, projects and designation of redevelopment areas. The  
178 commission shall hold public hearings and provide notice pursuant to sections 99.825 and  
179 99.830.

180         (2) Any commission created under subsection 2 of this section shall vote on all proposed  
181 redevelopment plans, redevelopment projects and designations of redevelopment areas, and  
182 amendments thereto, within thirty days following completion of the hearing on any such plan,  
183 project or designation and shall make recommendations to the governing body within ninety days  
184 of the hearing referred to in section 99.825 concerning the adoption of or amendment to  
185 redevelopment plans and redevelopment projects and the designation of redevelopment  
186 areas. The requirements of subsection 2 of this section and this subsection shall not apply to  
187 redevelopment projects upon which the required hearings have been duly held prior to August  
188 31, 1991.

189         (3) Any commission created under subsection 3 of this section shall, within fifteen days  
190 of the receipt of a redevelopment plan meeting the minimum requirements of section 99.810, as  
191 determined by counsel to the city, town, or village creating the commission and a request by the  
192 applicable city, town, or village for a public hearing, fix a time and place for the public hearing  
193 referred to in section 99.825. The public hearing shall be held no later than seventy-five days  
194 from the commission's receipt of such redevelopment plan and request for public hearing. The  
195 commission shall vote and make recommendations to the governing body of the city, town, or  
196 village requesting the public hearing on all proposed redevelopment plans, redevelopment  
197 projects, and designations of redevelopment areas, and amendments thereto within thirty days  
198 following the completion of the public hearing. **A recommendation of approval shall only be**  
199 **deemed to occur if a majority of the commissioners voting on such plan, project,**  
200 **designation, or amendment thereto vote for approval. A tied vote shall be considered a**  
201 **recommendation in opposition.** If the commission fails to vote within thirty days following

202 the completion of the public hearing referred to in section 99.825 concerning the proposed  
203 redevelopment plan, redevelopment project, or designation of redevelopment area, or  
204 amendments thereto, such plan, project, designation, or amendment thereto shall be deemed  
205 rejected by the commission.

206 **5. It shall be the policy of the state that each redevelopment plan or project of a**  
207 **municipality be carried out with full transparency to the public. The records of the tax**  
208 **increment financing commission including, but not limited to, commission votes and**  
209 **actions, meeting minutes, summaries of witness testimony, data, and reports submitted to**  
210 **the commission, shall be retained by the governing body of the municipality that created**  
211 **the commission and shall be made available to the public in accordance with chapter 610.**

99.825. 1. Prior to the adoption of an ordinance proposing the designation of a  
2 redevelopment area, or approving a redevelopment plan or redevelopment project, the  
3 commission shall fix a time and place for a public hearing as required in subsection 4 of section  
4 99.820 and notify each taxing district located wholly or partially within the boundaries of the  
5 proposed redevelopment area, plan or project. At the public hearing any interested person or  
6 affected taxing district may file with the commission written objections to, or comments on, and  
7 may be heard orally in respect to, any issues embodied in the notice. The commission shall hear  
8 and consider all protests, objections, comments and other evidence presented at the hearing. The  
9 hearing may be continued to another date without further notice other than a motion to be entered  
10 upon the minutes fixing the time and place of the subsequent hearing; provided, if the  
11 commission is created under subsection 3 of section 99.820, the hearing shall not be continued  
12 for more than thirty days beyond the date on which it is originally opened unless such longer  
13 period is requested by the chief elected official of the municipality creating the commission and  
14 approved by a majority of the commission. Prior to the conclusion of the hearing, changes may  
15 be made in the redevelopment plan, redevelopment project, or redevelopment area, provided that  
16 each affected taxing district is given written notice of such changes at least seven days prior to  
17 the conclusion of the hearing. After the public hearing but prior to the adoption of an ordinance  
18 approving a redevelopment plan or redevelopment project, or designating a redevelopment area,  
19 changes may be made to the redevelopment plan, redevelopment projects or redevelopment areas  
20 without a further hearing, if such changes do not enlarge the exterior boundaries of the  
21 redevelopment area or areas, and do not substantially affect the general land uses established in  
22 the redevelopment plan or substantially change the nature of the redevelopment projects,  
23 provided that notice of such changes shall be given by mail to each affected taxing district and  
24 by publication in a newspaper of general circulation in the area of the proposed redevelopment  
25 not less than ten days prior to the adoption of the changes by ordinance. After the adoption of  
26 an ordinance approving a redevelopment plan or redevelopment project, or designating a

27 redevelopment area, no ordinance shall be adopted altering the exterior boundaries, affecting the  
28 general land uses established pursuant to the redevelopment plan or changing the nature of the  
29 redevelopment project without complying with the procedures provided in this section pertaining  
30 to the initial approval of a redevelopment plan or redevelopment project and designation of a  
31 redevelopment area. Hearings with regard to a redevelopment project, redevelopment area, or  
32 redevelopment plan may be held simultaneously.

33         2. [Effective January 1, 2008,] If, after concluding the hearing required under this  
34 section, the commission makes a recommendation under section 99.820 in opposition to a  
35 proposed redevelopment plan, redevelopment project, or designation of a redevelopment area,  
36 or any amendments thereto, a municipality desiring to approve such project, plan, designation,  
37 or amendments shall do so only upon a two-thirds majority vote of the governing body of such  
38 municipality. **For plans, projects, designations, or amendments approved by a municipality**  
39 **over the recommendation in opposition by the commission formed under subsection 3 of**  
40 **section 99.820, the economic activity taxes and payments in lieu of taxes generated by such**  
41 **plan, project, designation, or amendment shall be restricted to paying only those**  
42 **redevelopment project costs contained in subparagraphs b and c of paragraph (c) of**  
43 **subdivision (15) of section 99.805 per redevelopment project.**

44         3. Tax incremental financing projects within an economic development area shall apply  
45 to and fund only the following infrastructure projects: highways, roads, streets, bridges, sewers,  
46 traffic control systems and devices, water distribution and supply systems, curbing, sidewalks  
47 and any other similar public improvements, but in no case shall it include buildings.

99.845. 1. A municipality, either at the time a redevelopment project is approved or,  
2 in the event a municipality has undertaken acts establishing a redevelopment plan and  
3 redevelopment project and has designated a redevelopment area after the passage and approval  
4 of sections 99.800 to 99.865 but prior to August 13, 1982, which acts are in conformance with  
5 the procedures of sections 99.800 to 99.865, may adopt tax increment allocation financing by  
6 passing an ordinance providing that after the total equalized assessed valuation of the taxable real  
7 property in a redevelopment project exceeds the certified total initial equalized assessed  
8 valuation of the taxable real property in the redevelopment project, the ad valorem taxes, and  
9 payments in lieu of taxes, if any, arising from the levies upon taxable real property in such  
10 redevelopment project by taxing districts and tax rates determined in the manner provided in  
11 subsection 2 of section 99.855 each year after the effective date of the ordinance until  
12 redevelopment costs have been paid shall be divided as follows:

13         (1) That portion of taxes, penalties and interest levied upon each taxable lot, block, tract,  
14 or parcel of real property which is attributable to the initial equalized assessed value of each such  
15 taxable lot, block, tract, or parcel of real property in the area selected for the redevelopment

16 project shall be allocated to and, when collected, shall be paid by the county collector to the  
17 respective affected taxing districts in the manner required by law in the absence of the adoption  
18 of tax increment allocation financing;

19 (2) (a) Payments in lieu of taxes attributable to the increase in the current equalized  
20 assessed valuation of each taxable lot, block, tract, or parcel of real property in the area selected  
21 for the redevelopment project and any applicable penalty and interest over and above the initial  
22 equalized assessed value of each such unit of property in the area selected for the redevelopment  
23 project shall be allocated to and, when collected, shall be paid to the municipal treasurer who  
24 shall deposit such payment in lieu of taxes into a special fund called the "Special Allocation  
25 Fund" of the municipality for the purpose of paying redevelopment costs and obligations incurred  
26 in the payment thereof. Beginning August 28, 2014, if the voters in a taxing district vote to  
27 approve an increase in such taxing district's levy rate for ad valorem tax on real property, any  
28 additional revenues generated within an existing redevelopment project area that are directly  
29 attributable to the newly voter-approved incremental increase in such taxing district's levy rate  
30 shall not be considered payments in lieu of taxes subject to deposit into a special allocation fund  
31 without the consent of such taxing district. Revenues will be considered directly attributable to  
32 the newly voter-approved incremental increase to the extent that they are generated from the  
33 difference between the taxing district's actual levy rate currently imposed and the maximum  
34 voter-approved levy rate at the time that the redevelopment project was adopted. Payments in  
35 lieu of taxes which are due and owing shall constitute a lien against the real estate of the  
36 redevelopment project from which they are derived and shall be collected in the same manner  
37 as the real property tax, including the assessment of penalties and interest where applicable. The  
38 municipality may, in the ordinance, pledge the funds in the special allocation fund for the  
39 payment of such costs and obligations and provide for the collection of payments in lieu of taxes,  
40 the lien of which may be foreclosed in the same manner as a special assessment lien as provided  
41 in section 88.861. No part of the current equalized assessed valuation of each lot, block, tract,  
42 or parcel of property in the area selected for the redevelopment project attributable to any  
43 increase above the total initial equalized assessed value of such properties shall be used in  
44 calculating the general state school aid formula provided for in section 163.031 until such time  
45 as all redevelopment costs have been paid as provided for in this section and section 99.850.

46 (b) Notwithstanding any provisions of this section to the contrary, for purposes of  
47 determining the limitation on indebtedness of local government pursuant to Article VI, Section  
48 26(b) of the Missouri Constitution, the current equalized assessed value of the property in an area  
49 selected for redevelopment attributable to the increase above the total initial equalized assessed  
50 valuation shall be included in the value of taxable tangible property as shown on the last  
51 completed assessment for state or county purposes.

52 (c) The county assessor shall include the current assessed value of all property within  
53 the taxing district in the aggregate valuation of assessed property entered upon the assessor's  
54 book and verified pursuant to section 137.245, and such value shall be utilized for the purpose  
55 of the debt limitation on local government pursuant to Article VI, Section 26(b) of the Missouri  
56 Constitution;

57 (3) For purposes of this section, "levies upon taxable real property in such  
58 redevelopment project by taxing districts" shall not include the blind pension fund tax levied  
59 under the authority of Article III, Section 38(b) of the Missouri Constitution, or the merchants'  
60 and manufacturers' inventory replacement tax levied under the authority of subsection 2 of  
61 Section 6 of Article X of the Missouri Constitution, except in redevelopment project areas in  
62 which tax increment financing has been adopted by ordinance pursuant to a plan approved by  
63 vote of the governing body of the municipality taken after August 13, 1982, and before January  
64 1, 1998.

65 2. In addition to the payments in lieu of taxes described in subdivision (2) of subsection  
66 1 of this section, for redevelopment plans and projects adopted or redevelopment projects  
67 approved by ordinance after July 12, 1990, and prior to August 31, 1991, fifty percent of the total  
68 additional revenue from taxes, penalties and interest imposed by the municipality, or other taxing  
69 districts, which are generated by economic activities within the area of the redevelopment project  
70 over the amount of such taxes generated by economic activities within the area of the  
71 redevelopment project in the calendar year prior to the adoption of the redevelopment project by  
72 ordinance, while tax increment financing remains in effect, but excluding taxes imposed on sales  
73 or charges for sleeping rooms paid by transient guests of hotels and motels, taxes levied pursuant  
74 to section 70.500, licenses, fees or special assessments other than payments in lieu of taxes and  
75 any penalty and interest thereon, or, effective January 1, 1998, taxes levied pursuant to section  
76 94.660, for the purpose of public transportation, shall be allocated to, and paid by the local  
77 political subdivision collecting officer to the treasurer or other designated financial officer of the  
78 municipality, who shall deposit such funds in a separate segregated account within the special  
79 allocation fund. Any provision of an agreement, contract or covenant entered into prior to July  
80 12, 1990, between a municipality and any other political subdivision which provides for an  
81 appropriation of other municipal revenues to the special allocation fund shall be and remain  
82 enforceable.

83 3. In addition to the payments in lieu of taxes described in subdivision (2) of subsection  
84 1 of this section, for redevelopment plans and projects adopted or redevelopment projects  
85 approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from  
86 taxes, penalties and interest which are imposed by the municipality or other taxing districts, and  
87 which are generated by economic activities within the area of the redevelopment project over the

88 amount of such taxes generated by economic activities within the area of the redevelopment  
89 project in the calendar year prior to the adoption of the redevelopment project by ordinance,  
90 while tax increment financing remains in effect, but excluding personal property taxes, taxes  
91 imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels,  
92 taxes levied pursuant to section 70.500, taxes levied for the purpose of public transportation  
93 pursuant to section 94.660, taxes imposed on sales pursuant to subsection 2 of section 67.1712  
94 for the purpose of operating and maintaining a metropolitan park and recreation district, licenses,  
95 fees or special assessments other than payments in lieu of taxes and penalties and interest  
96 thereon, any sales tax imposed by a county with a charter form of government and with more  
97 than six hundred thousand but fewer than seven hundred thousand inhabitants, for the purpose  
98 of sports stadium improvement or levied by such county under section 238.410 for the purpose  
99 of the county transit authority operating transportation facilities, or for redevelopment plans and  
100 projects adopted or redevelopment projects approved by ordinance after August 28, 2013, taxes  
101 imposed on sales under and pursuant to section 67.700 or 650.399 for the purpose of emergency  
102 communication systems, shall be allocated to, and paid by the local political subdivision  
103 collecting officer to the treasurer or other designated financial officer of the municipality, who  
104 shall deposit such funds in a separate segregated account within the special allocation  
105 fund. Beginning August 28, 2014, if the voters in a taxing district vote to approve an increase  
106 in such taxing district's sales tax or use tax, other than the renewal of an expiring sales or use tax,  
107 any additional revenues generated within an existing redevelopment project area that are directly  
108 attributable to the newly voter-approved incremental increase in such taxing district's levy rate  
109 shall not be considered economic activity taxes subject to deposit into a special allocation fund  
110 without the consent of such taxing district.

111 4. Beginning January 1, 1998, for redevelopment plans and projects adopted or  
112 redevelopment projects approved by ordinance and which have complied with subsections 4 to  
113 12 of this section, in addition to the payments in lieu of taxes and economic activity taxes  
114 described in subsections 1, 2 and 3 of this section, up to fifty percent of the new state revenues,  
115 as defined in subsection 8 of this section, estimated for the businesses within the project area and  
116 identified by the municipality in the application required by subsection 10 of this section, over  
117 and above the amount of such taxes reported by businesses within the project area as identified  
118 by the municipality in their application prior to the approval of the redevelopment project by  
119 ordinance, while tax increment financing remains in effect, may be available for appropriation  
120 by the general assembly as provided in subsection 10 of this section to the department of  
121 economic development supplemental tax increment financing fund, from the general revenue  
122 fund, for distribution to the treasurer or other designated financial officer of the municipality  
123 with approved plans or projects.

124           5. The treasurer or other designated financial officer of the municipality with approved  
125 plans or projects shall deposit such funds in a separate segregated account within the special  
126 allocation fund established pursuant to section 99.805.

127           6. No transfer from the general revenue fund to the Missouri supplemental tax increment  
128 financing fund shall be made unless an appropriation is made from the general revenue fund for  
129 that purpose. No municipality shall commit any state revenues prior to an appropriation being  
130 made for that project. For all redevelopment plans or projects adopted or approved after  
131 December 23, 1997, appropriations from the new state revenues shall not be distributed from the  
132 Missouri supplemental tax increment financing fund into the special allocation fund unless the  
133 municipality's redevelopment plan ensures that one hundred percent of payments in lieu of taxes  
134 and fifty percent of economic activity taxes generated by the project shall be used for eligible  
135 redevelopment project costs while tax increment financing remains in effect. This account shall  
136 be separate from the account into which payments in lieu of taxes are deposited, and separate  
137 from the account into which economic activity taxes are deposited.

138           7. In order for the redevelopment plan or project to be eligible to receive the revenue  
139 described in subsection 4 of this section, the municipality shall comply with the requirements of  
140 subsection 10 of this section prior to the time the project or plan is adopted or approved by  
141 ordinance. The director of the department of economic development and the commissioner of  
142 the office of administration may waive the requirement that the municipality's application be  
143 submitted prior to the redevelopment plan's or project's adoption or the redevelopment plan's or  
144 project's approval by ordinance.

145           8. For purposes of this section, "new state revenues" means:

146           (1) The incremental increase in the general revenue portion of state sales tax revenues  
147 received pursuant to section 144.020, excluding sales taxes that are constitutionally dedicated,  
148 taxes deposited to the school district trust fund in accordance with section 144.701, sales and use  
149 taxes on motor vehicles, trailers, boats and outboard motors and future sales taxes earmarked by  
150 law. In no event shall the incremental increase include any amounts attributable to retail sales  
151 unless the municipality or authority has proven to the Missouri development finance board and  
152 the department of economic development and such entities have made a finding that the sales  
153 tax increment attributable to retail sales is from new sources which did not exist in the state  
154 during the baseline year. The incremental increase in the general revenue portion of state sales  
155 tax revenues for an existing or relocated facility shall be the amount that current state sales tax  
156 revenue exceeds the state sales tax revenue in the base year as stated in the redevelopment plan  
157 as provided in subsection 10 of this section; or

158           (2) The state income tax withheld on behalf of new employees by the employer pursuant  
159 to section 143.221 at the business located within the project as identified by the



160 municipality. The state income tax withholding allowed by this section shall be the  
161 municipality's estimate of the amount of state income tax withheld by the employer within the  
162 redevelopment area for new employees who fill new jobs directly created by the tax increment  
163 financing project.

164 9. Subsection 4 of this section shall apply only to the following:

165 (1) Blighted areas located in enterprise zones, pursuant to sections 135.200 to 135.256,  
166 blighted areas located in federal empowerment zones, or to blighted areas located in central  
167 business districts or urban core areas of cities which districts or urban core areas at the time of  
168 approval of the project by ordinance, provided that the enterprise zones, federal empowerment  
169 zones or blighted areas contained one or more buildings at least fifty years old; and

170 (a) Suffered from generally declining population or property taxes over the twenty-year  
171 period immediately preceding the area's designation as a project area by ordinance; or

172 (b) Was a historic hotel located in a county of the first classification without a charter  
173 form of government with a population according to the most recent federal decennial census in  
174 excess of one hundred fifty thousand and containing a portion of a city with a population  
175 according to the most recent federal decennial census in excess of three hundred fifty thousand;

176 (2) Blighted areas consisting solely of the site of a former automobile manufacturing  
177 plant located in any county with a charter form of government and with more than nine hundred  
178 fifty thousand inhabitants. For the purposes of this section, "former automobile manufacturing  
179 plant" means a redevelopment area containing a minimum of one hundred acres, and such  
180 redevelopment area was previously used primarily for the manufacture of automobiles but ceased  
181 such manufacturing after the 2007 calendar year; or

182 (3) Blighted areas consisting solely of the site of a former insurance company national  
183 service center containing a minimum of one hundred acres located in any county with a charter  
184 form of government and with more than nine hundred fifty thousand inhabitants.

185 10. The initial appropriation of up to fifty percent of the new state revenues authorized  
186 pursuant to subsection 4 of this section shall not be made to or distributed by the department of  
187 economic development to a municipality until all of the following conditions have been satisfied:

188 (1) The director of the department of economic development or his or her designee and  
189 the commissioner of the office of administration or his or her designee have approved a tax  
190 increment financing application made by the municipality for the appropriation of the new state  
191 revenues. The municipality shall include in the application the following items in addition to  
192 the items in section 99.810:

193 (a) The tax increment financing district or redevelopment area, including the businesses  
194 identified within the redevelopment area;

195 (b) The base year of state sales tax revenues or the base year of state income tax withheld  
196 on behalf of existing employees, reported by existing businesses within the project area prior to  
197 approval of the redevelopment project;

198 (c) The estimate of the incremental increase in the general revenue portion of state sales  
199 tax revenue or the estimate for the state income tax withheld by the employer on behalf of new  
200 employees expected to fill new jobs created within the redevelopment area after redevelopment;

201 (d) The official statement of any bond issue pursuant to this subsection after December  
202 23, 1997;

203 (e) An affidavit that is signed by the developer or developers attesting that the provisions  
204 of subdivision (1) of subsection 1 of section 99.810 have been met and specifying that the  
205 redevelopment area would not be reasonably anticipated to be developed without the  
206 appropriation of the new state revenues;

207 (f) The cost-benefit analysis required by section 99.810 includes a study of the fiscal  
208 impact on the state of Missouri;

209 (g) The statement of election between the use of the incremental increase of the general  
210 revenue portion of the state sales tax revenues or the state income tax withheld by employers on  
211 behalf of new employees who fill new jobs created in the redevelopment area;

212 (h) The name, street and mailing address, and phone number of the mayor or chief  
213 executive officer of the municipality;

214 (i) The street address of the development site;

215 (j) The three-digit North American Industry Classification System number or numbers  
216 characterizing the development project;

217 (k) The estimated development project costs;

218 (l) The anticipated sources of funds to pay such development project costs;

219 (m) Evidence of the commitments to finance such development project costs;

220 (n) The anticipated type and term of the sources of funds to pay such development  
221 project costs;

222 (o) The anticipated type and terms of the obligations to be issued;

223 (p) The most recent equalized assessed valuation of the property within the development  
224 project area;

225 (q) An estimate as to the equalized assessed valuation after the development project area  
226 is developed in accordance with a development plan;

227 (r) The general land uses to apply in the development area;

228 (s) The total number of individuals employed in the development area, broken down by  
229 full-time, part-time, and temporary positions;

230 (t) The total number of full-time equivalent positions in the development area;

231 (u) The current gross wages, state income tax withholdings, and federal income tax  
232 withholdings for individuals employed in the development area;

233 (v) The total number of individuals employed in this state by the corporate parent of any  
234 business benefitting from public expenditures in the development area, and all subsidiaries  
235 thereof, as of December thirty-first of the prior fiscal year, broken down by full-time, part-time,  
236 and temporary positions;

237 (w) The number of new jobs to be created by any business benefitting from public  
238 expenditures in the development area, broken down by full-time, part-time, and temporary  
239 positions;

240 (x) The average hourly wage to be paid to all current and new employees at the project  
241 site, broken down by full-time, part-time, and temporary positions;

242 (y) For project sites located in a metropolitan statistical area, as defined by the federal  
243 Office of Management and Budget, the average hourly wage paid to nonmanagerial employees  
244 in this state for the industries involved at the project, as established by the United States Bureau  
245 of Labor Statistics;

246 (z) For project sites located outside of metropolitan statistical areas, the average weekly  
247 wage paid to nonmanagerial employees in the county for industries involved at the project, as  
248 established by the United States Department of Commerce;

249 (aa) A list of other community and economic benefits to result from the project;

250 (bb) A list of all development subsidies that any business benefitting from public  
251 expenditures in the development area has previously received for the project, and the name of  
252 any other granting body from which such subsidies are sought;

253 (cc) A list of all other public investments made or to be made by this state or units of  
254 local government to support infrastructure or other needs generated by the project for which the  
255 funding pursuant to this section is being sought;

256 (dd) A statement as to whether the development project may reduce employment at any  
257 other site, within or without the state, resulting from automation, merger, acquisition, corporate  
258 restructuring, relocation, or other business activity;

259 (ee) A statement as to whether or not the project involves the relocation of work from  
260 another address and if so, the number of jobs to be relocated and the address from which they  
261 are to be relocated;

262 (ff) A list of competing businesses in the county containing the development area and  
263 in each contiguous county;

264 (gg) A market study for the development area;

265 (hh) A certification by the chief officer of the applicant as to the accuracy of the  
266 development plan;

267 (2) The methodologies used in the application for determining the base year and  
268 determining the estimate of the incremental increase in the general revenue portion of the state  
269 sales tax revenues or the state income tax withheld by employers on behalf of new employees  
270 who fill new jobs created in the redevelopment area shall be approved by the director of the  
271 department of economic development or his or her designee and the commissioner of the office  
272 of administration or his or her designee. Upon approval of the application, the director of the  
273 department of economic development or his or her designee and the commissioner of the office  
274 of administration or his or her designee shall issue a certificate of approval. The department of  
275 economic development may request the appropriation following application approval;

276 (3) The appropriation shall be either a portion of the estimate of the incremental increase  
277 in the general revenue portion of state sales tax revenues in the redevelopment area or a portion  
278 of the estimate of the state income tax withheld by the employer on behalf of new employees  
279 who fill new jobs created in the redevelopment area as indicated in the municipality's application,  
280 approved by the director of the department of economic development or his or her designee and  
281 the commissioner of the office of administration or his or her designee. At no time shall the  
282 annual amount of the new state revenues approved for disbursements from the Missouri  
283 supplemental tax increment financing fund exceed thirty-two million dollars; provided, however,  
284 that such thirty-two million dollar cap shall not apply to redevelopment plans or projects initially  
285 listed by name in the applicable appropriations bill after August 28, 2015, which involve either:

286 (a) A former automobile manufacturing plant; or

287 (b) The retention of a federal employer employing over two thousand geospatial  
288 intelligence jobs.

289 At no time shall the annual amount of the new state revenues for disbursements from the  
290 Missouri supplemental tax increment financing fund for redevelopment plans and projects  
291 eligible under the provisions of paragraph (a) of this subdivision exceed four million dollars in  
292 the aggregate. At no time shall the annual amount of the new state revenues for disbursements  
293 from the Missouri supplemental tax increment financing fund for redevelopment plans and  
294 projects eligible under the provisions of paragraph (b) of this subdivision exceed twelve million  
295 dollars in the aggregate. To the extent a redevelopment plan or project independently meets the  
296 eligibility criteria set forth in both paragraphs (a) and (b) of this subdivision, then at no such time  
297 shall the annual amount of new state revenues for disbursements from the Missouri supplemental  
298 tax increment financing fund for such eligible redevelopment plan or project exceed twelve  
299 million dollars in the aggregate;

300 (4) Redevelopment plans and projects receiving new state revenues shall have a duration  
301 of up to fifteen years, unless prior approval for a longer term is given by the director of the  
302 department of economic development or his or her designee and the commissioner of the office

303 of administration or his or her designee; except that, in no case shall the duration exceed  
304 twenty-three years.

305         11. In addition to the areas authorized in subsection 9 of this section, the funding  
306 authorized pursuant to subsection 4 of this section shall also be available in a federally approved  
307 levee district, where construction of a levee begins after December 23, 1997, and which is  
308 contained within a county of the first classification without a charter form of government with  
309 a population between fifty thousand and one hundred thousand inhabitants which contains all  
310 or part of a city with a population in excess of four hundred thousand or more inhabitants.

311         12. There is hereby established within the state treasury a special fund to be known as  
312 the "Missouri Supplemental Tax Increment Financing Fund", to be administered by the  
313 department of economic development. The department shall annually distribute from the  
314 Missouri supplemental tax increment financing fund the amount of the new state revenues as  
315 appropriated as provided in the provisions of subsection 4 of this section if and only if the  
316 conditions of subsection 10 of this section are met. The fund shall also consist of any gifts,  
317 contributions, grants or bequests received from federal, private or other sources. Moneys in the  
318 Missouri supplemental tax increment financing fund shall be disbursed per project pursuant to  
319 state appropriations.

320         13. Redevelopment project costs may include, at the prerogative of the state, the portion  
321 of salaries and expenses of the department of economic development and the department of  
322 revenue reasonably allocable to each redevelopment project approved for disbursements from  
323 the Missouri supplemental tax increment financing fund for the ongoing administrative functions  
324 associated with such redevelopment project. Such amounts shall be recovered from new state  
325 revenues deposited into the Missouri supplemental tax increment financing fund created under  
326 this section.

327         14. For redevelopment plans or projects approved by ordinance that result in net new  
328 jobs from the relocation of a national headquarters from another state to the area of the  
329 redevelopment project, the economic activity taxes and new state tax revenues shall not be based  
330 on a calculation of the incremental increase in taxes as compared to the base year or prior  
331 calendar year for such redevelopment project, rather the incremental increase shall be the amount  
332 of total taxes generated from the net new jobs brought in by the national headquarters from  
333 another state. In no event shall this subsection be construed to allow a redevelopment project  
334 to receive an appropriation in excess of up to fifty percent of the new state revenues.

335         **15. Notwithstanding any other provision of the law to the contrary, the adoption**  
336 **of any tax increment financing authorized under sections 99.800 to 99.865 shall not**  
337 **supersede, alter, or reduce in any way a property tax levied under section 205.971.**

99.865. 1. **No later than November fifteen of** each year, the governing body of the municipality, or its designee, shall prepare a report concerning the status of each redevelopment plan and redevelopment project **existing as of December thirty-first of the preceding year**, and shall submit a copy of such report to the director of the department of [economic development] **revenue**. The report shall include the following:

- (1) The amount and source of revenue in the special allocation fund;
- (2) The amount and purpose of expenditures from the special allocation fund;
- (3) The amount of any pledge of revenues, including principal and interest on any outstanding bonded indebtedness;
- (4) The original assessed value of the redevelopment project;
- (5) The assessed valuation added to the redevelopment project;
- (6) Payments made in lieu of taxes received and expended;
- (7) The economic activity taxes generated within the redevelopment area in the calendar year prior to the approval of the redevelopment plan, to include a separate entry for the state sales tax revenue base for the redevelopment area or the state income tax withheld by employers on behalf of existing employees in the redevelopment area prior to the redevelopment plan;
- (8) The economic activity taxes generated within the redevelopment area after the approval of the redevelopment plan, to include a separate entry for the increase in state sales tax revenues for the redevelopment area or the increase in state income tax withheld by employers on behalf of new employees who fill new jobs created in the redevelopment area;
- (9) Reports on contracts made incident to the implementation and furtherance of a redevelopment plan or project;
- (10) A copy of any redevelopment plan, which shall include the required findings and cost-benefit analysis pursuant to subdivisions (1) to (6) of section 99.810;
- (11) The cost of any property acquired, disposed of, rehabilitated, reconstructed, repaired or remodeled;
- (12) The number of parcels acquired by or through initiation of eminent domain proceedings; and
- (13) Any additional information the municipality deems necessary.

2. Data contained in the report mandated pursuant to the provisions of subsection 1 of this section [and] **shall be made available to the commissioner of administration, who shall publish such reports on the Missouri accountability portal pursuant to section 37.850**. Any information regarding amounts disbursed to municipalities pursuant to the provisions of section 99.845 shall be deemed a public record, as defined in section 610.010. An annual statement showing the payments made in lieu of taxes received and expended in that year, the status of the redevelopment plan and projects therein, amount of outstanding bonded indebtedness and any

37 additional information the municipality deems necessary shall be published in a newspaper of  
38 general circulation in the municipality.

39 3. Five years after the establishment of a redevelopment plan and every five years  
40 thereafter the governing body shall hold a public hearing regarding those redevelopment plans  
41 and projects created pursuant to sections 99.800 to 99.865. The purpose of the hearing shall be  
42 to determine if the redevelopment project is making satisfactory progress under the proposed  
43 time schedule contained within the approved plans for completion of such projects. Notice of  
44 such public hearing shall be given in a newspaper of general circulation in the area served by the  
45 commission once each week for four weeks immediately prior to the hearing.

46 4. The director of the department of [economic development] **revenue** shall submit a  
47 report to the state auditor, the speaker of the house of representatives, and the president pro tem  
48 of the senate no later than February first of each year. The report shall contain a summary of all  
49 information received by the director pursuant to **subsection 1** of this section.

50 5. For the purpose of coordinating all tax increment financing projects using new state  
51 revenues, the director of the department of economic development may promulgate rules and  
52 regulations to ensure compliance with this section. Such rules and regulations may include  
53 methods for enumerating all of the municipalities which have established commissions pursuant  
54 to section 99.820. No rule or portion of a rule promulgated under the authority of sections  
55 99.800 to 99.865 shall become effective unless it has been promulgated pursuant to the  
56 provisions of chapter 536. All rulemaking authority delegated prior to June 27, 1997, is of no  
57 force and effect and repealed; however, nothing in this section shall be interpreted to repeal or  
58 affect the validity of any rule filed or adopted prior to June 27, 1997, if such rule complied with  
59 the provisions of chapter 536. The provisions of this section and chapter 536 are nonseverable  
60 and if any of the powers vested with the general assembly pursuant to chapter 536, including the  
61 ability to review, to delay the effective date, or to disapprove and annul a rule or portion of a  
62 rule, are subsequently held unconstitutional, then the purported grant of rulemaking authority and  
63 any rule so proposed and contained in the order of rulemaking shall be invalid and void.

64 6. The department of economic development shall provide information and technical  
65 assistance, as requested by any municipality, on the requirements of sections 99.800 to  
66 99.865. Such information and technical assistance shall be provided in the form of a manual,  
67 written in an easy-to-follow manner, and through consultations with departmental staff.

68 7. [Any municipality which fails] **The department of revenue shall provide notice**  
69 **of any failure** to comply with the reporting requirements provided in **subsection 1** of this  
70 section **to the applicable municipality, specifying any required corrections, by certified mail**  
71 **addressed to the municipality's chief elected officer. If such municipality does not satisfy**  
72 **the reporting requirements for which it previously did not comply, as specified in the**

73 **notice from the department of revenue, within sixty days of the receipt of the notice, the**  
74 **municipality** shall be prohibited from [implementing] **adopting** any new tax increment finance  
75 [project] **plan** for a period of [no less than] five years from [such municipality's failure to  
76 comply] **the date of the department of revenue's notice. All reports filed pursuant to**  
77 **subsection 1 of this section or in response to a notice from the department of revenue**  
78 **pursuant to this subsection shall be deemed accepted by the department of revenue unless**  
79 **the department of revenue provides the applicable municipality with a written objection**  
80 **thereto, specifying any required corrections, by certified mail addressed to the chief elected**  
81 **officer of the municipality within sixty days of the municipality's submission of such**  
82 **report.**

83           8. Based upon the information provided in the reports required under the provisions of  
84 this section, the state auditor shall make available for public inspection on the auditor's website,  
85 a searchable electronic database of such municipal tax increment finance reports. All  
86 information contained within such database shall be maintained for a period of no less than ten  
87 years from initial posting.

✓