

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/SCS/Senate Bill Nos. 894 & 825, Page 2, Section 34.195, Line 36,

2 by inserting after all of said line the following:

3 "67.5400. 1. This section shall be known and may be  
4 cited as the "Landfill Enhancement Zone Act".

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

7 (1) "County", any county with:

8 (a) More than two hundred thousand but fewer than two  
9 hundred thirty thousand inhabitants;

10 (b) More than eleven thousand but fewer than twelve  
11 thousand five hundred inhabitants and with a county seat  
12 with more than four thousand but fewer than five thousand  
13 inhabitants;

14 (c) More than seven thousand but fewer than eight  
15 thousand inhabitants and with a county seat with more than  
16 one thousand but fewer than two thousand inhabitants;

17 (d) More than thirty-five thousand but fewer than  
18 forty thousand inhabitants and with a county seat with more  
19 than five thousand but fewer than eight thousand inhabitants;

20 (e) More than two hundred sixty thousand but fewer  
21 than three hundred thousand inhabitants;

22 (f) More than one hundred thousand but fewer than one  
23 hundred twenty thousand inhabitants and with a county seat  
24 with more than nine thousand but fewer than eleven thousand  
25 inhabitants; or

26 (g) more than seven hundred thousand but fewer than  
27 eight hundred thousand inhabitants;

28 (2) "Department", the Missouri department of natural  
29 resources;

30 (3) "Eligible costs", the costs incurred to construct  
31 a solid waste disposal site, including:

32 (a) To obtain a permit pursuant to chapter 260 to  
33 operate a solid waste disposal site;

34 (b) Managerial, engineering, legal, research, or other  
35 professional expenses; and

36 (c) Construction costs;

37 (4) "Landfill zone" or "zone", a landfill enhancement  
38 zone created pursuant to this section;

39 (5) "State tax liability", any liability incurred by a  
40 taxpayer pursuant to the provisions of chapter 143 or  
41 chapter 148, exclusive of the provisions relating to the  
42 withholding of tax as provided for in sections 143.191 to  
43 143.265 and related provisions;

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

47 (7) "Taxpayer", any individual, partnership, or  
48 corporation as described under section 143.441 or 143.471  
49 that is subject to the tax imposed under chapter 143,  
50 excluding withholding tax imposed under sections 143.191 to  
51 143.265.

52 3. The governing body of a county may by ordinance or  
53 order designate all or any portion of the county as a  
54 landfill zone for the purposes of incentivizing the  
55 construction of landfills and associated infrastructure.  
56 Such zones may only include the area within the governing  
57 body's jurisdiction, ownership, or control, and may include  
58 any such area. The governing body shall determine the

59 boundaries for each zone, and more than one zone may exist  
60 within the governing body's jurisdiction or under the  
61 governing body's ownership or control, and may be expanded  
62 or contracted by ordinance or order.

63 4. (1) To establish a zone, the governing body of the  
64 county shall propose an ordinance or resolution creating  
65 such zone. Such ordinance or resolution shall set forth the  
66 need for a landfill and the associated infrastructure in the  
67 region and the estimated number of new jobs to be created in  
68 the zone. Prior to approving such ordinance or resolution,  
69 the governing body shall hold a public hearing to consider  
70 the creation of the zone. The governing body shall hear and  
71 pass upon all objections to the zone.

72 (2) Notwithstanding any provision of law to the  
73 contrary, no landfill shall be constructed, and the Missouri  
74 department of natural resources shall not issue a permit for  
75 the construction of a landfill, in any area in a county with  
76 more than seven hundred thousand but fewer than eight  
77 hundred thousand inhabitants that is within one mile of an  
78 adjoining county with more than one hundred thousand but  
79 fewer than one hundred twenty thousand inhabitants and with  
80 a county seat with more than nine thousand but fewer than  
81 eleven thousand inhabitants unless such adjoining county has  
82 established a landfill zone pursuant to this section.

83 5. Upon the creation of a landfill zone, twenty-five  
84 percent of the state tax withholdings imposed by sections  
85 143.191 to 143.265 on new jobs within a landfill zone shall  
86 not be remitted to the general revenue fund of the state of  
87 Missouri for a ten year period subsequent to the creation of  
88 such new jobs. Such moneys shall be deposited into the  
89 landfill zone fund established pursuant to subsection 6 of  
90 this section for the purpose of improving public  
91 infrastructure in the county, and may be used for

92 managerial, engineering, legal, research, promotion,  
93 planning, and any other expenses.

94 6. There is hereby created in the state treasury the  
95 "Landfill Zone Fund", which shall consist of money collected  
96 under this section. The state treasurer shall be custodian  
97 of the fund and may approve disbursements from the fund in  
98 accordance with sections 30.170 and 30.180 to the counties  
99 from which the funds were collected, less the pro-rata  
100 portion appropriated by the general assembly to be used  
101 solely for the administration of this section, which shall  
102 not exceed two percent of the total amount collected within  
103 the landfill zones of a county. Notwithstanding the  
104 provisions of section 33.080 to the contrary, any moneys  
105 remaining in the fund at the end of the biennium shall not  
106 revert to the credit of the general revenue fund. The state  
107 treasurer shall invest moneys in the fund in the same manner  
108 as other funds are invested. Any interest and moneys earned  
109 on such investments shall be credited to the fund.

110 7. For all tax years beginning on or after January 1,  
111 2025, a taxpayer shall be authorized to claim a tax credit  
112 equal to twenty percent of eligible costs incurred to  
113 construct a solid waste disposal site within a zone.

114 8. (1) Tax credits authorized pursuant to this  
115 section shall not be refundable, but may be carried forward  
116 for ten subsequent tax years or until the full credit is  
117 redeemed, whichever occurs first.

118 (2) Tax credits authorized pursuant to this section  
119 shall not be transferred, sold, or assigned.

120 9. The total amount of tax credits authorized pursuant  
121 to this section shall not exceed twenty-five million dollars  
122 in any given fiscal year.

123 10. To obtain approval for tax credits pursuant to  
124 this section, a taxpayer shall submit an application for tax

125 credits to the department. Each application shall be  
126 reviewed by the department for approval. In order to  
127 receive approval, an application shall include:

128 (1) Proof of ownership or site control. Proof of  
129 ownership shall include evidence that the taxpayer is the  
130 fee simple owner of the eligible property, such as a  
131 warranty deed or a closing statement. Proof of site control  
132 may be evidenced by a leasehold interest or an option to  
133 acquire such an interest. If the taxpayer is in the process  
134 of acquiring fee simple ownership, proof of site control  
135 shall include an executed sales contract or an executed  
136 option to purchase the eligible property;

137 (2) The estimated eligible costs of constructing the  
138 solid waste disposal site, the estimated project start date,  
139 and the estimated project completion date; and

140 (3) Any other information which the department may  
141 reasonably require to review the project for approval.

142 11. If the department deems the application  
143 sufficient, the taxpayer shall be notified in writing of the  
144 approval for an amount of tax credits equal to twenty  
145 percent of the anticipated eligible costs. If the  
146 department disapproves an application, the taxpayer shall be  
147 notified in writing of the reasons for such disapproval. A  
148 disapproved application may be resubmitted.

149 12. To claim the credit authorized pursuant to this  
150 section, a taxpayer with approval shall apply for final  
151 approval and issuance of tax credits from the department,  
152 which shall determine the final amount of eligible costs.  
153 The department shall inform a taxpayer of final approval by  
154 letter and shall issue to the taxpayer tax credit  
155 certificates. The taxpayer shall attach the certificate to  
156 all Missouri income tax returns on which the credit is  
157 claimed.

158 13. Pursuant to section 23.253 of the Missouri Sunset  
159 Act:

160 (1) The program authorized pursuant to this section  
161 shall automatically sunset six years after the effective  
162 date of this section unless reauthorized by an act of the  
163 general assembly; and

164 (2) If such program is reauthorized, the program  
165 authorized pursuant to this section shall automatically  
166 sunset twelve years after the effective date of the  
167 reauthorization;

168 (3) This section shall terminate on September first of  
169 the calendar year immediately following the calendar year in  
170 which the program authorized pursuant to this section is  
171 sunset; and

172 (4) The provisions of this subsection shall not be  
173 construed to limit or in any way impair the department of  
174 revenue's ability to redeem tax credits authorized on or  
175 before the date the program authorized pursuant to this  
176 section expires, or a taxpayer's ability to redeem such tax  
177 credits."; and

178 Further amend the title and enacting clause accordingly.