AN ACT


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


100.293. 1. This section, section 100.277, and sections 135.950 to 135.973[, and sections 178.760 to 178.764] shall be known and may be cited as the "Jobs Now Act".

2. There shall be created a "Jobs Now Recommendation Committee", comprised of representatives of the department of economic development, the department of agriculture, the department of natural resources, and the department of transportation. The committee shall establish application materials and procedures for development agencies to apply to the board for grants or low-interest or interest-free loans for the purpose of funding jobs now projects.

3. Applications shall be submitted simultaneously to the committee and the board. The committee shall review the applications and prepare and submit analyses and recommendations

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.
to the board for a determination as to approval or denial of grants or loans from the jobs now fund.

4. In reviewing applications, the board shall give preference to redevelopment projects that protect natural resources or rehabilitate existing dilapidated or inadequate infrastructure in areas defined under section 135.530.

5. After reviewing applications and such other information as the board may require, the board may grant all or a part of a grant or loan request, provided the board determines:

   (1) The jobs now project:
   (a) Will not happen without the grant or loan from the board; or
   (b) Will have a significant local economic impact; or
   (c) Demonstrates high levels of job creation;
   (2) In the case of a low-interest or interest-free loan, the jobs now project will generate sufficient revenues or the borrower will otherwise have sufficient revenues available to enable the borrower to repay the loan to the jobs now fund, along with any interest to be charged; and
   (3) No loan or grant may exceed two million dollars.

135.284. 1. The repeal and reenactment of sections 100.710[,] and 100.840, [and 178.892,] and the enactment of sections 135.276, 135.277, 135.279, 135.281, and 135.283 shall expire on January 1, 2006, if no essential industry retention projects have been approved by the department of economic development by December 31, 2005. If an essential industry retention project has been approved by the department of economic development by December 31, 2005, the repeal and reenactment of sections 100.710[,] and 100.840, [and 178.892,] and the enactment of sections 135.276, 135.277, 135.279, 135.281, and 135.283 shall expire on January 1, 2020.

2. Notwithstanding any other provision of law to the contrary, the time for approval of essential industry retention projects as identified in subsection 1 of this section is extended until December 31, 2007, and if an essential industry retention project has been approved by the department of economic development by December 31, 2007, the provisions of subsection 1 of this section shall expire on January 1, 2020.

135.800. 1. The provisions of sections 135.800 to 135.830 shall be known and may be cited as the "Tax Credit Accountability Act of 2004".

2. As used in sections 135.800 to 135.830, the following terms mean:

   (1) "Administering agency", the state agency or department charged with administering a particular tax credit program, as set forth by the program's enacting statute; where no department or agency is set forth, the department of revenue;
   (2) "Agricultural tax credits", the agricultural product utilization contributor tax credit created pursuant to section 348.430, the new generation cooperative incentive tax credit created pursuant to section 348.432, the family farm breeding livestock loan tax credit created under
section 348.505, the qualified beef tax credit created under section 135.679, and the wine and grape production tax credit created pursuant to section 135.700;

(3) "All tax credit programs", or "any tax credit program", the tax credit programs included in the definitions of agricultural tax credits, business recruitment tax credits, community development tax credits, domestic and social tax credits, entrepreneurial tax credits, environmental tax credits, financial and insurance tax credits, housing tax credits, redevelopment tax credits, and training and educational tax credits;

(4) "Business recruitment tax credits", the business facility tax credit created pursuant to sections 135.110 to 135.150 and section 135.258, the enterprise zone tax benefits created pursuant to sections 135.200 to 135.270, the business use incentives for large-scale development programs created pursuant to sections 100.700 to 100.850, the development tax credits created pursuant to sections 32.100 to 32.125, the rebuilding communities tax credit created pursuant to section 135.535, the film production tax credit created pursuant to section 135.750, the enhanced enterprise zone created pursuant to sections 135.950 to 135.975, and the Missouri quality jobs program created pursuant to sections 620.1875 to 620.1900;

(5) "Community development tax credits", the neighborhood assistance tax credit created pursuant to sections 32.100 to 32.125, the family development account tax credit created pursuant to sections 208.750 to 208.775, the dry fire hydrant tax credit created pursuant to section 320.093, and the transportation development tax credit created pursuant to section 135.545;

(6) "Domestic and social tax credits", the youth opportunities tax credit created pursuant to section 135.460 and sections 620.1100 to 620.1103, the shelter for victims of domestic violence created pursuant to section 135.550, the senior citizen or disabled person property tax credit created pursuant to sections 135.010 to 135.035, the special needs adoption tax credit and children in crisis tax credit created pursuant to sections 135.325 to 135.339, the maternity home tax credit created pursuant to section 135.600, the surviving spouse tax credit created pursuant to section 135.090, the residential treatment agency tax credit created pursuant to section 135.1150, the pregnancy resource center tax credit created pursuant to section 135.630, the food pantry tax credit created pursuant to section 135.647, the health care access fund tax credit created pursuant to section 135.575, the residential dwelling access tax credit created pursuant to section 135.562, and the shared care tax credit created pursuant to section 660.055;

(7) "Entrepreneurial tax credits", the capital tax credit created pursuant to sections 135.400 to 135.429, the certified capital company tax credit created pursuant to sections 135.500 to 135.529, the seed capital tax credit created pursuant to sections 348.300 to 348.318, the new enterprise creation tax credit created pursuant to sections 620.635 to 620.653, the research tax credit created pursuant to section 620.1039, the small business incubator tax credit created
pursuant to section 620.495, the guarantee fee tax credit created pursuant to section 135.766, and the new generation cooperative tax credit created pursuant to sections 32.105 to 32.125;

(8) "Environmental tax credits", the charcoal producer tax credit created pursuant to section 135.313, the wood energy tax credit created pursuant to sections 135.300 to 135.311, and the alternative fuel stations tax credit created pursuant to section 135.710;

(9) "Financial and insurance tax credits", the bank franchise tax credit created pursuant to section 148.030, the bank tax credit for S corporations created pursuant to section 143.471, the exam fee tax credit created pursuant to section 148.400, the health insurance pool tax credit created pursuant to section 376.975, the life and health insurance guaranty tax credit created pursuant to section 376.745, the property and casualty guaranty tax credit created pursuant to section 375.774, and the self-employed health insurance tax credit created pursuant to section 143.119;

(10) "Housing tax credits", the neighborhood preservation tax credit created pursuant to sections 135.475 to 135.487, the low-income housing tax credit created pursuant to sections 135.350 to 135.363, and the affordable housing tax credit created pursuant to sections 32.105 to 32.125;

(11) "Recipient", the individual or entity who is the original applicant for and who receives proceeds from a tax credit program directly from the administering agency, the person or entity responsible for the reporting requirements established in section 135.805;

(12) "Redevelopment tax credits", the historic preservation tax credit created pursuant to sections 253.545 to 253.561, the brownfield redevelopment program tax credit created pursuant to sections 447.700 to 447.718, the community development corporations tax credit created pursuant to sections 135.400 to 135.430, the infrastructure tax credit created pursuant to subsection 6 of section 100.286, the bond guarantee tax credit created pursuant to section 100.297, the disabled access tax credit created pursuant to section 135.490, the new markets tax credit created pursuant to section 135.680, and the distressed areas land assemblage tax credit created pursuant to section 99.1205;

(13) "Training and educational tax credits", the [community college] Missouri works new jobs tax credit and Missouri works retained jobs credit created pursuant to sections [178.892 to 178.896] 620.800 to 620.809.

288.040. 1. A claimant who is unemployed and has been determined to be an insured worker shall be eligible for benefits for any week only if the deputy finds that:

(1) The claimant has registered for work at and thereafter has continued to report at an employment office in accordance with such regulations as the division may prescribe;

(2) The claimant is able to work and is available for work. No person shall be deemed available for work unless such person has been and is actively and earnestly seeking work. Upon
the filing of an initial or renewed claim, and prior to the filing of each weekly claim thereafter,
the deputy shall notify each claimant of the number of work search contacts required to constitute
an active search for work. No person shall be considered not available for work, pursuant to this
subdivision, solely because he or she is a substitute teacher or is on jury duty. A claimant shall
not be determined to be ineligible pursuant to this subdivision because of not actively and
earnestly seeking work if:

(a) The claimant is participating in training approved pursuant to Section 236 of the
Trade Act of 1974, as amended, (19 U.S.C.A. Sec. 2296, as amended);

(b) The claimant is temporarily unemployed through no fault of his or her own and has
a definite recall date within eight weeks of his or her first day of unemployment; however, upon
application of the employer responsible for the claimant's unemployment, such eight-week period
may be extended not to exceed a total of sixteen weeks at the discretion of the director;

(3) The claimant has reported [in person] to an office of the division as directed by the
deputy, but at least once every four weeks, except that a claimant shall be exempted from the
reporting requirement of this subdivision if:

(a) The claimant is claiming benefits in accordance with division regulations dealing
with partial or temporary total unemployment; or

(b) The claimant is temporarily unemployed through no fault of his or her own and has
a definite recall date within eight weeks of his or her first day of unemployment; or

(c) The claimant resides in a county with an unemployment rate, as published by the
division, of ten percent or more and in which the county seat is more than forty miles from the
nearest division office;

(d) The director of the division of employment security has determined that the claimant
belongs to a group or class of workers whose opportunities for reemployment will not be
enhanced by reporting [in person], or is prevented from reporting due to emergency conditions
that limit access by the general public to an office that serves the area where the claimant resides,
but only during the time such circumstances exist.

Ineligibility pursuant to this subdivision shall begin on the first day of the week which the
claimant was scheduled to claim and shall end on the last day of the week preceding the week
during which the claimant does report [in person] to the division's office;

(4) Prior to the first week of a period of total or partial unemployment for which the
claimant claims benefits he or she has been totally or partially unemployed for a waiting period
of one week. No more than one waiting week will be required in any benefit year. During
calendar year 2008 and each calendar year thereafter, the one-week waiting period shall become
compensable once his or her remaining balance on the claim is equal to or less than the
compensable amount for the waiting period. No week shall be counted as a week of total or
partial unemployment for the purposes of this subsection unless it occurs within the benefit year
which includes the week with respect to which the claimant claims benefits;
(5) The claimant has made a claim for benefits within fourteen days from the last day
of the week being claimed. The fourteen-day period may, for good cause, be extended to
twenty-eight days;
(6) The claimant has reported to an employment office to participate in a reemployment
assessment and reemployment services as directed by the deputy or designated staff of an
employment office, unless the deputy determines that good cause exists for the claimant's failure
to participate in such reemployment assessment and reemployment services. For purposes of this
section, "reemployment services" may include, but not be limited to, the following:
(a) Providing an orientation to employment office services;
(b) Providing job search assistance; and
(c) Providing labor market statistics or analysis;
Ineligibility under this subdivision shall begin on the first day of the week which the claimant
was scheduled to report for the reemployment assessment or reemployment services and shall
end on the last day of the week preceding the week during which the claimant does report in
person to the employment office for such reemployment assessment or reemployment services;
(7) The claimant is participating in reemployment services, such as job search assistance
services, as directed by the deputy if the claimant has been determined to be likely to exhaust
regular benefits and to need reemployment services pursuant to a profiling system established
by the division, unless the deputy determines that:
(a) The individual has completed such reemployment services; or
(b) There is justifiable cause for the claimant's failure to participate in such
reemployment services.
2. A claimant shall be ineligible for waiting week credit or benefits for any week for
which the deputy finds he or she is or has been suspended by his or her most recent employer for
misconduct connected with his or her work. Suspensions of four weeks or more shall be treated
as discharges.
3. (1) Benefits based on "service in employment", [defined] described in subsections
7 and 8 of section 288.034, shall be payable in the same amount, on the same terms and subject
to the same conditions as compensation payable on the basis of other service subject to this law;
except that:
(a) With respect to service performed in an instructional, research, or principal
administrative capacity for an educational institution, benefits shall not be paid based on such
services for any week of unemployment commencing during the period between two successive
academic years or terms, or during a similar period between two regular but not successive terms, or during a period of paid sabbatical leave provided for in the individual's contract, to any individual if such individual performs such services in the first of such academic years (or terms) and if there is a contract or a reasonable assurance that such individual will perform services in any such capacity for any educational institution in the second of such academic years or terms;

(b) With respect to services performed in any capacity (other than instructional, research, or principal administrative capacity) for an educational institution, benefits shall not be paid on the basis of such services to any individual for any week which commences during a period between two successive academic years or terms if such individual performs such services in the first of such academic years or terms and there is a contract or a reasonable assurance that such individual will perform such services in the second of such academic years or terms;

(c) With respect to services described in paragraphs (a) and (b) of this subdivision, benefits shall not be paid on the basis of such services to any individual for any week which commences during an established and customary vacation period or holiday recess if such individual performed such services in the period immediately before such vacation period or holiday recess, and there is reasonable assurance that such individual will perform such services immediately following such vacation period or holiday recess;

(d) With respect to services described in paragraphs (a) and (b) of this subdivision, benefits payable on the basis of services in any such capacity shall be denied as specified in paragraphs (a), (b), and (c) of this subdivision to any individual who performed such services at an educational institution while in the employ of an educational service agency, and for this purpose the term "educational service agency" means a governmental agency or governmental entity which is established and operated exclusively for the purpose of providing such services to one or more educational institutions.

(2) If compensation is denied for any week pursuant to paragraph (b) or (d) of subdivision (1) of this subsection to any individual performing services at an educational institution in any capacity (other than instructional, research or principal administrative capacity), and such individual was not offered an opportunity to perform such services for the second of such academic years or terms, such individual shall be entitled to a retroactive payment of the compensation for each week for which the individual filed a timely claim for compensation and for which compensation was denied solely by reason of paragraph (b) or (d) of subdivision (1) of this subsection.

4. (1) A claimant shall be ineligible for waiting week credit, benefits or shared work benefits for any week for which he or she is receiving or has received remuneration exceeding his or her weekly benefit amount or shared work benefit amount in the form of:
(a) Compensation for temporary partial disability pursuant to the workers' compensation law of any state or pursuant to a similar law of the United States;

(b) A governmental or other pension, retirement or retired pay, annuity, or other similar periodic payment which is based on the previous work of such claimant to the extent that such payment is provided from funds provided by a base period or chargeable employer pursuant to a plan maintained or contributed to by such employer; but, except for such payments made pursuant to the Social Security Act or the Railroad Retirement Act of 1974 (or the corresponding provisions of prior law), the provisions of this paragraph shall not apply if the services performed for such employer by the claimant after the beginning of the base period (or remuneration for such services) do not affect eligibility for or increase the amount of such pension, retirement or retired pay, annuity or similar payment.

(2) If the remuneration referred to in this subsection is less than the benefits which would otherwise be due, the claimant shall be entitled to receive for such week, if otherwise eligible, benefits reduced by the amount of such remuneration, and, if such benefit is not a multiple of one dollar, such amount shall be lowered to the next multiple of one dollar.

(3) Notwithstanding the provisions of subdivisions (1) and (2) of this subsection, if a claimant has contributed in any way to the Social Security Act or the Railroad Retirement Act of 1974, or the corresponding provisions of prior law, no part of the payments received pursuant to such federal law shall be deductible from the amount of benefits received pursuant to this chapter.

5. A claimant shall be ineligible for waiting week credit or benefits for any week for which or a part of which he or she has received or is seeking unemployment benefits pursuant to an unemployment insurance law of another state or the United States; provided, that if it be finally determined that the claimant is not entitled to such unemployment benefits, such ineligibility shall not apply.

6. (1) A claimant shall be ineligible for waiting week credit or benefits for any week for which the deputy finds that such claimant's total or partial unemployment is due to a stoppage of work which exists because of a labor dispute in the factory, establishment or other premises in which such claimant is or was last employed. In the event the claimant secures other employment from which he or she is separated during the existence of the labor dispute, the claimant must have obtained bona fide employment as a permanent employee for at least the major part of each of two weeks in such subsequent employment to terminate his or her ineligibility. If, in any case, separate branches of work which are commonly conducted as separate businesses at separate premises are conducted in separate departments of the same premises, each such department shall for the purposes of this subsection be deemed to be a
149 separate factory, establishment or other premises. This subsection shall not apply if it is shown to the satisfaction of the deputy that:
150 (a) The claimant is not participating in or financing or directly interested in the labor dispute which caused the stoppage of work; and
151 (b) The claimant does not belong to a grade or class of workers of which, immediately preceding the commencement of the stoppage, there were members employed at the premises at which the stoppage occurs, any of whom are participating in or financing or directly interested in the dispute.
152
153 (2) "Stoppage of work" as used in this subsection means a substantial diminution of the activities, production or services at the establishment, plant, factory or premises of the employing unit. This definition shall not apply to a strike where the employees in the bargaining unit who initiated the strike are participating in the strike. Such employees shall not be eligible for waiting week credit or benefits during the period when the strike is in effect, regardless of diminution, unless the employer has been found guilty of an unfair labor practice by the National Labor Relations Board or a federal court of law for an act or actions preceding or during the strike.
154
155 7. On or after January 1, 1978, benefits shall not be paid to any individual on the basis of any services, substantially all of which consist of participating in sports or athletic events or training or preparing to so participate, for any week which commences during the period between two successive sport seasons (or similar periods) if such individual performed such services in the first of such seasons (or similar periods) and there is a reasonable assurance that such individual will perform such services in the later of such seasons (or similar periods).
156
157 8. Benefits shall not be payable on the basis of services performed by an alien, unless such alien is an individual who was lawfully admitted for permanent residence at the time such services were performed, was lawfully present for purposes of performing such services, or was permanently residing in the United States under color of law at the time such services were performed (including an alien who was lawfully present in the United States as a result of the application of the provisions of Section 212(d)(5) of the Immigration and Nationality Act).
158
159 (1) Any data or information required of individuals applying for benefits to determine whether benefits are not payable to them because of their alien status shall be uniformly required from all applicants for benefits.
160 (2) In the case of an individual whose application for benefits would otherwise be approved, no determination that benefits to such individual are not payable because of such individual's alien status shall be made except upon a preponderance of the evidence.
161
162 9. A claimant shall be ineligible for waiting week credit or benefits for any week such claimant has an outstanding penalty which was assessed based upon an overpayment of benefits, as provided for in subsection 9 of section 288.380.
10. The directors of the division of employment security and the division of workforce
development shall submit to the governor, the speaker of the house of representatives, and the
president pro tem of the senate no later than October 15, 2006, a report outlining their
recommendations for how to improve work search verification and claimant reemployment
activities. The recommendations shall include, but not limited to how to best utilize
"greathires.org", and how to reduce the average duration of unemployment insurance claims.
Each calendar year thereafter, the directors shall submit a report containing their
recommendations on these issues by December thirty-first of each year.

11. For purposes of this section, a claimant may satisfy reporting requirements
provided under this section by reporting by internet communication or any other means
deemed acceptable by the division of employment security.

620.800. The following additional terms used in sections 620.800 to 620.809 shall
mean:
(1) "Agreement", the agreement between a qualified company, a community college
district, and the department concerning a training project. Any such agreement shall
comply with the provisions of section 620.017;
(2) "Board of trustees", the board of trustees of a community college district
established under the provisions of chapter 178;
(3) "Certificate", a new or retained jobs training certificate issued under section
620.809;
(4) "Committee", the Missouri works job training joint legislative oversight
committee, established under the provisions of section 620.803;
(5) "Department", the Missouri department of economic development;
(6) "Employee", a person employed by a qualified company;
(7) "Full-time employee", an employee of the qualified company who is scheduled
to work an average of at least thirty-five hours per week for a twelve-month period, and
one to whom the qualified company offers health insurance and pays at least fifty percent
of such insurance premiums;
(8) "Local education agency", a community college, two-year state technical college,
or technical career education center;
(9) "Missouri works training program", the training program established under
sections 620.800 to 620.809;
(10) "New capital investment", costs incurred by the qualified company at the
project facility after acceptance by the qualified company of the proposal for benefits from
the department or the approval of the notice of intent, whichever occurs first, for real or
personal property, that may include the value of finance or capital leases for real or
personal property for the term of such lease at the project facility executed after acceptance by the qualified company of the proposal for benefits from the department or approval of the notice of intent;

(11) "New job", the number of full-time employees located at the project facility that exceeds the project facility base employment less any decrease in the number of full-time employees at related facilities below the related facility base employment. No job that was created prior to the date of the notice of intent shall be deemed a new job. An employee who spends less than fifty percent of his or her work time at the facility is still considered to be located at a facility if he or she receives his or her directions and control from that facility, is on the facility's payroll, one hundred percent of the employee's income from such employment is Missouri income, and the employee is paid at or above the applicable percentage of the county’s average wage;

(12) "New jobs credit", the credit from withholding remitted by a qualified company provided under subsection 6 of section 620.809;

(13) "Notice of intent", a form developed by the department, completed by the qualified company, and submitted to the department that states the qualified company's intent to request benefits under this program;

(14) "Project facility", the building or buildings used by a qualified company at which new or retained jobs and any new capital investment are or will be located. A project facility may include separate buildings located within sixty miles of each other such that their purpose and operations are interrelated, provided that, if the buildings making up the project facility are not located within the same county, the average wage of the new payroll must exceed the applicable percentage of the highest county average wage among the counties in which the buildings are located. Upon approval by the department, a subsequent project facility may be designated if the qualified company demonstrates a need to relocate to the subsequent project facility at any time during the project period;

(15) "Project facility base employment", the greater of the number of full-time employees located at the project facility on the date of the notice of intent or, for the twelve-month period prior to the date of the notice of intent, the average number of full-time employees located at the project facility. In the event the project facility has not been in operation for a full twelve-month period, the average number of full-time employees for the number of months the project facility has been in operation prior to the date of the notice of intent;

(16) "Qualified company", a firm, partnership, joint venture, association, private or public corporation whether organized for profit or not, or headquarters of such entity registered to do business in Missouri that is the owner or operator of a project facility,
offers health insurance to all full-time employees of all facilities located in this state, and pays at least fifty percent of such insurance premiums. For the purposes of sections 620.800 to 620.809, the term "qualified company" shall not mean:

(a) Gambling establishments (NAICS industry group 7132);
(b) Retail trade establishments (NAICS sectors 44 and 45), except with respect to any company headquartered in this state with a majority of its full-time employees engaged in operations not within the NAICS codes specified in this subdivision;
(c) Food services and drinking places (NAICS subsector 722);
(d) Public utilities (NAICS 221 including water and sewer services);
(e) Any company that is delinquent in the payment of any nonprotested taxes or any other amounts due the state or federal government or any other political subdivision of this state;
(f) Any company requesting benefits for retained jobs that has filed for or has publicly announced its intention to file for bankruptcy protection. However, a company that has filed for or has publicly announced its intention to file for bankruptcy may be a qualified company provided that such company:
   a. Certifies to the department that it plans to reorganize and not to liquidate; and
   b. After its bankruptcy petition has been filed, it produces proof, in a form and at times satisfactory to the department, that it is not delinquent in filing any tax returns or making any payment due to the state of Missouri, including but not limited to all tax payments due after the filing of the bankruptcy petition and under the terms of the plan of reorganization;
(g) Educational services (NAICS sector 61);
(h) Religious organizations (NAICS industry group 8131);
(i) Public administration (NAICS sector 92);
(j) Ethanol distillation or production; or
(k) Biodiesel production.

Notwithstanding any provision of this section to the contrary, the headquarters, administrative offices, or research and development facilities of an otherwise excluded business may qualify for benefits if the offices or facilities serve a multistate territory. In the event a national, state, or regional headquarters operation is not the predominant activity of a project facility, the jobs and investment of such operation shall be considered eligible for benefits under this section if the other requirements are satisfied;
(17) "Related company":
(a) A corporation, partnership, trust, or association controlled by the qualified company;
(b) An individual, corporation, partnership, trust, or association in control of the qualified company; or

c) Corporations, partnerships, trusts, or associations controlled by an individual, corporation, partnership, trust, or association in control of the qualified company. As used in this subdivision, "control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote; "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association; "control of a trust" shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust; and "ownership" shall be determined as provided in Section 318 of the Internal Revenue Code of 1986, as amended;

(18) "Related facility", a facility operated by the qualified company or a related company located in this state that is directly related to the operations of the project facility or in which operations substantially similar to the operations of the project facility are performed;

(19) "Related facility base employment", the greater of the number of full-time employees located at all related facilities on the date of the notice of intent or, for the twelve-month period prior to the date of the notice of intent, the average number of full-time employees located at all related facilities of the qualified company or a related company located in this state;

(20) "Retained jobs", the average number of full-time employees of a qualified company located at the project facility during each month for the calendar year preceding the year in which the notice of intent is submitted;

(21) "Retained jobs credit", the credit from withholding remitted by a qualified company provided under subsection 6 of section 620.809;

(22) "Targeted industry", an industry or one of a cluster of industries identified by the department by rule following a strategic planning process as being critical to the state's economic security and growth;

(23) "Training program", the Missouri works training program established under sections 620.800 to 620.809;

(24) "Training project", the project or projects established through the Missouri works training program for the creation or retention of jobs by providing education and training of workers;

(25) "Training project costs", all necessary and incidental costs of providing program services through the training program, including:
(a) Training materials and supplies;
(b) Wages and benefits of instructors, who may or may not be employed by the eligible industry, and the cost of training such instructors;
(c) Subcontracted services;
(d) On-the-job training;
(e) Training facilities and equipment;
(f) Skill assessment;
(g) Training project and curriculum development;
(h) Travel directly to the training project, including a coordinated transportation program for training if the training can be more effectively provided outside the community where the jobs are to be located;
(i) Payments to third-party training providers and to the eligible industry;
(j) Teaching and assistance provided by educational institutions in the state of Missouri;
(k) In-plant training analysis, including fees for professionals and necessary travel and expenses;
(l) Assessment and preselection tools;
(m) Publicity;
(n) Instructional services;
(o) Rental of instructional facilities with necessary utilities; and
(p) Payment of the principal, premium, and interest on certificates, including capitalized interest, issued to finance a project, and the funding and maintenance of a debt service reserve fund to secure such certificates;

(26) "Training project services", includes, but shall not be limited to, the following:
(a) Job training, which may include, but not be limited to, preemployment training, analysis of the specified training needs for a qualified company, development of training plans, and provision of training through qualified training staff;
(b) Adult basic education and job-related instruction;
(c) Vocational and skill-assessment services and testing;
(d) Training facilities, equipment, materials, and supplies;
(e) On-the-job training;
(f) Administrative expenses equal to fifteen percent of the total training costs;
(g) Subcontracted services with state institutions of higher education, private colleges or universities, or other federal, state, or local agencies;
(h) Contracted or professional services; and
(i) Issuance of certificates, when applicable.
620.803. 1. The department shall establish a "Missouri Works Training Program" to assist qualified companies in the training of employees in new jobs and the retraining or upgrading of skills of full-time employees in retained jobs as provided in sections 620.800 to 620.809. The training program shall be funded through appropriations to the funds established under sections 620.806 and 620.809. The department shall, to the maximum extent practicable, prioritize funding under the training program to assist qualified companies in targeted industries.

2. There is hereby created the "Missouri Works Job Training Joint Legislative Oversight Committee". The committee shall consist of three members of the Missouri senate appointed by the president pro tempore of the senate and three members of the house of representatives appointed by the speaker of the house. No more than two of the members of the senate and two of the members of the house of representatives shall be from the same political party. Members of the committee shall report to the governor, the president pro tempore of the senate, and the speaker of the house of representatives on all assistance to industries under the provisions of sections 620.800 to 620.809 provided during the preceding fiscal year. The report of the committee shall be delivered no later than October first of each year. The director of the department shall report to the committee such information as the committee may deem necessary for its annual report. Members of the committee shall receive no compensation in addition to their salary as members of the general assembly but may receive their necessary expenses while attending the meetings of the committee, to be paid out of the joint contingent fund.

3. The department shall publish guidelines and may promulgate rules and regulations governing the training program. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2013, shall be invalid and void.

4. The department shall make program applications and guidelines available online.

5. The department may contract with other entities for the purposes of carrying out the provisions of the training program established in sections 620.800 to 620.809. Any assistance through the training program shall be provided under an agreement.
6. Prior to the authorization of any application submitted through the training program, the department shall verify the applicant's tax payment status and offset any delinquencies as provided in section 135.815.

7. Any taxpayer who is awarded benefits under sections 620.800 to 620.809 and who files for bankruptcy under Chapter 7 of the United States Bankruptcy Code, Title 11 U.S.C., as amended shall immediately notify the department, shall forfeit such benefits, and shall repay the state an amount equal to any state tax credits already redeemed and any withholding taxes already retained.

620.806. 1. The Missouri job development fund, formerly established in the state treasury by section 620.478, shall now be known as the "Missouri Works Job Development Fund" and shall be administered by the department for the training program. The fund shall consist of all moneys which may be appropriated to it by the general assembly and also any gifts, contributions, grants, or bequests received from federal, private or other sources, including, but not limited to, any block grant or other sources of funding relating to job training, school-to-work transition, welfare reform, vocational and technical training, housing, infrastructure, development, and human resource investment programs which may be provided by the federal government or other sources.

2. The department may provide financial assistance through the training program to qualified companies that create new jobs which will result in the need for training, or that make new capital investment relating directly to the retention of jobs in an amount at least five times greater than the amount of any financial assistance. Financial assistance may also be provided to a consortium of qualified companies organized to provide common training to the consortium members' employees. Funds in the Missouri works job development fund shall be appropriated, for financial assistance through the training program, by the general assembly to the department and shall be administered by a local educational agency certified by the department for such purpose. Except for state-sponsored preemployment training, no qualified company shall receive more than fifty percent of its training program costs from the Missouri works job development fund. No funds shall be awarded or reimbursed to any qualified company for the training, retraining, or upgrading of skills of potential employees with the purpose of replacing or supplanting employees engaged in an authorized work stoppage. Upon approval by the department, training project costs, except the purchase of training equipment and training facilities, shall be eligible for reimbursement with funds from the Missouri works job development fund. Notwithstanding any provision of law to the contrary, no qualified company within a service industry shall be eligible for assistance under this subsection.
unless such qualified company provides services in interstate commerce, which shall mean
that the qualified company derives a majority of its annual revenues from out of the state.

3. The department may provide assistance, through appropriations made from the
Missouri works job development fund, to business and technology centers. Such assistance
shall not include the lending of the state's credit for the payment of any liability of the
fund. Such centers may be established by Missouri community colleges, or state-owned
postsecondary technical colleges, to provide business and training services for growth
industries as determined by current labor market information.

620.809. 1. The Missouri community college job training program fund, formerly
established in the state treasury by section 178.896, shall now be known as the "Missouri
Works Community College New Jobs Training Fund" and shall be administered by the
department for the training program. The department of revenue shall credit to the fund,
as received, all new jobs credits. The fund shall also consist of any gifts, contributions,
grants, or bequests received from federal, private, or other sources. The general assembly,
however, shall not provide for any transfer of general revenue funds into the fund. Moneys
in the fund shall be disbursed to the department under regular appropriations by the
general assembly. The department shall disburse such appropriated funds in a timely
manner into the special funds established by community college districts for training
projects, which funds shall be used to pay training project costs. Such disbursements shall
be made to the special fund for each training project in the same proportion as the new
jobs credit remitted by the qualified company participating in such project bears to the
total new jobs credit from withholding remitted by all qualified companies participating
in projects during the period for which the disbursement is made. All moneys remaining
in the fund at the end of any fiscal year shall not lapse to the general revenue fund, as
provided in section 33.080, but shall remain in the fund.

2. The Missouri community college job retention training program fund, formerly
established in the state treasury by section 178.764, shall now be known as the "Missouri
Works Community College Job Retention Training Fund" and shall be administered by
the department for the Missouri works training program. The department of revenue shall
credit to the fund, as received, all retained jobs credits. The fund shall also consist of any
gifts, contributions, grants, or bequests received from federal, private, or other sources.
The general assembly, however, shall not provide for any transfer of general revenue funds
into the fund. Moneys in the fund shall be disbursed to the department under regular
appropriations by the general assembly. The department shall disburse such appropriated
funds in a timely manner into the special funds established by community college districts
for projects, which funds shall be used to pay training program costs, including the
principal, premium, and interest on certificates issued by the district to finance or refinance, in whole or in part, a project. Such disbursements by the department shall be made to the special fund for each project in the same proportion as the retained jobs credit from withholding remitted by the qualified company participating in such project bears to the total retained jobs credit from withholding remitted by qualified companies participating in projects during the period for which the disbursement is made. All moneys remaining in the fund at the end of any fiscal year shall not lapse to the general revenue fund, as provided in section 33.080, but shall remain in the fund.

3. The department of revenue shall develop such forms as are necessary to demonstrate accurately each qualified company's new jobs credit paid into the Missouri works community college new jobs training fund or retained jobs credit paid into the Missouri works community college job retention training fund. The new or retained jobs credits shall be accounted as separate from the normal withholding tax paid to the department of revenue by the qualified company. Reimbursements made by all qualified companies to the Missouri works community college new jobs training fund and the Missouri works community college job retention training fund shall be no less than all allocations made by the department to all community college districts for all projects. The qualified company shall remit the amount of the new or retained jobs credit, as applicable, to the department of revenue in the same manner as provided in sections 143.191 to 143.265.

4. A community college district, with the approval of the department in consultation with the office of administration, may enter into an agreement to establish a training project and provide training project services to a qualified company. As soon as possible after initial contact between a community college district and a potential qualified company regarding the possibility of entering into an agreement, the district shall inform the department of the potential training project. The department shall evaluate the proposed training project within the overall job training efforts of the state to ensure that the training project will not duplicate other job training programs. The department shall have fourteen days from receipt of a notice of intent to approve or disapprove a training project. If no response is received by the qualified company within fourteen days, the training project shall be deemed approved. Disapproval of any training project shall be made in writing and state the reasons for such disapproval. If an agreement is entered into, the district and the qualified company shall notify the department of revenue within fifteen calendar days. In addition to any provisions required under subsection 5 of this section for a qualified company applying to receive a retained job credit, an agreement may provide, but shall not be limited to:
(1) Payment of training project costs, which may be paid from one or a combination
of the following sources:

(a) Funds appropriated by the general assembly to the Missouri works community
college new jobs training program fund or Missouri works community college job retention
training program fund, as applicable, and disbursed by the department for the purposes
consistent with sections 620.800 to 620.809;

(b) Tuition, student fees, or special charges fixed by the board of trustees to defray
training project costs in whole or in part;

(2) Payment of training project costs which shall not be deferred for a period longer
than eight years;

(3) Costs of on-the-job training for employees which shall include wages or salaries
of participating employees. Payments for on-the-job training shall not exceed the average
of fifty percent of the total wages paid by the qualified company to each participant during
the period of training. Payment for on-the-job training may continue for up to six months
from the date the training begins;

(4) A provision which fixes the minimum amount of new or retained jobs credits,
or tuition and fee payments which shall be paid for training project costs; and

(5) Any payment required to be made by a qualified company. This payment shall
constitute a lien upon the qualified company's business property until paid, shall have
equal priority with ordinary taxes and shall not be divested by a judicial sale. Property
subject to such lien may be sold for sums due and delinquent at a tax sale, with the same
forfeitures, penalties, and consequences as for the nonpayment of ordinary taxes. The
purchasers at tax sale shall obtain the property subject to the remaining payments.

5. Any qualified company that submits a notice of intent for retained job credits
shall enter into an agreement, providing that the qualified company has:

(1) Maintained at least one hundred full-time employees per year at the project
facility for the calendar year preceding the year in which the application is made;

(2) Retained, at the project facility, the same number of employees that existed in
the taxable year immediately preceding the year in which application is made; and

(3) Made or agrees to make a new capital investment of greater than five times the
amount of any award under this training program at the project facility over a period of
two consecutive calendar years, as certified by the qualified company and:

(a) Has made substantial investment in new technology requiring the upgrading
of employee skills; or

(b) Is located in a border county of the state and represents a potential risk of
relocation from the state; or
(c) Has been determined to represent a substantial risk of relocation from the state by the director of the department of economic development.

6. If an agreement provides that all or part of the training program costs are to be met by receipt of new or retained jobs credit, such new or retained jobs credit from withholding shall be determined and paid as follows:

(1) New or retained jobs credit shall be based upon the wages paid to the employees in the new or retained jobs;

(2) A portion of the total payments made by the qualified companies under sections 143.191 to 143.265 shall be designated as the new or retained jobs credit from withholding. Such portion shall be an amount equal to two and one-half percent of the gross wages paid by the qualified company for each of the first one hundred jobs included in the project and one and one-half percent of the gross wages paid by the qualified company for each of the remaining jobs included in the project. If business or employment conditions cause the amount of the new or retained jobs credit from withholding to be less than the amount projected in the agreement for any time period, then other withholding tax paid by the qualified company under sections 143.191 to 143.265 shall be credited to the applicable fund by the amount of such difference. The qualified company shall remit the amount of the new or retained jobs credit to the department of revenue in the manner prescribed in sections 143.191 to 143.265. When all training program costs have been paid, the new or retained jobs credits shall cease;

(3) The community college district participating in a project shall establish a special fund for and in the name of the training project. All funds appropriated by the general assembly from the funds established under subsections 1 and 2 of this section and disbursed by the department for the training project and other amounts received by the district for training project costs as required by the agreement shall be deposited in the special fund. Amounts held in the special fund shall be used and disbursed by the district only to pay training project costs for such training project. The special fund may be divided into such accounts and subaccounts as shall be provided in the agreement, and amounts held therein may be invested in the same manner as the district's other funds;

(4) Any disbursement for training project costs received from the department under sections 620.800 to 620.809 and deposited into the training project's special fund may be irrevocably pledged by a community college district for the payment of the principal, premium, and interest on the certificate issued by a community college district to finance or refinance, in whole or in part, such training project;
(5) The qualified company shall certify to the department of revenue that the new or retained jobs credit is in accordance with an agreement and shall provide other information the department of revenue may require;

(6) An employee participating in a training project shall receive full credit under section 143.211 for the amount designated as a new or retained jobs credit;

(7) If an agreement provides that all or part of training program costs are to be met by receipt of new or retained jobs credit, the provisions of this subsection shall also apply to any successor to the original qualified company until the principal and interest on the certificates have been paid.

7. To provide funds for the present payment of the training project costs of new or retained jobs training project through the training program, a community college district may borrow money and issue and sell certificates payable from a sufficient portion of the future receipts of payments authorized by the agreement including disbursements from the Missouri works community college new jobs training fund or the Missouri works community college job retention training fund, to the special fund established by the district for each project. The total amount of outstanding certificates sold by all community college districts shall not exceed the total amount authorized under law as of January 1, 2013, unless an increased amount is authorized in writing by a majority of members of the committee. The certificates shall be marketed through financial institutions authorized to do business in Missouri. The receipts shall be pledged to the payment of principal of and interest on the certificates. Certificates may be sold at public sale or at private sale at par, premium, or discount of not less than ninety-five percent of the par value thereof, at the discretion of the board of trustees, and may bear interest at such rate or rates as the board of trustees shall determine, notwithstanding the provisions of section 108.170 to the contrary. However, the provisions of chapter 176 shall not apply to the issuance of such certificates. Certificates may be issued with respect to a single project or multiple projects and may contain terms or conditions as the board of trustees may provide by resolution authorizing the issuance of the certificates.

8. Certificates issued to refund other certificates may be sold at public sale or at private sale as provided in this section, with the proceeds from the sale to be used for the payment of the certificates being refunded. The refunding certificates may be exchanged in payment and discharge of the certificates being refunded, in installments at different times or an entire issue or series at one time. Refunding certificates may be sold or exchanged at any time on, before, or after the maturity of the outstanding certificates to be refunded. They may be issued for the purpose of refunding a like, greater, or lesser
principal amount of certificates and may bear a rate of interest that is higher, lower, or
equivalent to that of the certificates being renewed or refunded.

9. Before certificates are issued, the board of trustees shall publish once a notice of
its intention to issue the certificates, stating the amount, the purpose, and the project or
projects for which the certificates are to be issued. A person with standing may, within
fifteen days after the publication of the notice, by action in the circuit court of a county in
the district, appeal the decision of the board of trustees to issue the certificates. The action
of the board of trustees in determining to issue the certificates shall be final and conclusive
unless the circuit court finds that the board of trustees has exceeded its legal authority. An
action shall not be brought which questions the legality of the certificates, the power of the
board of trustees to issue the certificates, the effectiveness of any proceedings relating to
the authorization of the project, or the authorization and issuance of the certificates from
and after fifteen days from the publication of the notice of intention to issue.

10. The board of trustees shall make a finding based on information supplied by
the qualified company that revenues provided in the agreement are sufficient to secure the
faithful performance of obligations in the agreement.

11. Certificates issued under this section shall not be deemed to be an indebtedness
of the state, the community college district, or any other political subdivision of the state,
and the principal and interest on any certificates shall be payable only from the sources
provided in subdivision (1) of subsection 4 of this section which are pledged in the
agreement.

12. Pursuant to section 23.253 of the Missouri Sunset Act:
(1) The new program authorized under sections 620.800 to 620.809 shall
automatically sunset July 1, 2019, unless reauthorized by an act of the general assembly;
and

(2) If such program is reauthorized, the program authorized under sections 620.800
to 620.809 shall automatically sunset twelve years after the effective date of the
reauthorization of sections 620.800 to 620.809; and

(3) Sections 620.800 to 620.809 shall terminate on September first of the calendar
year immediately following the calendar year in which a program authorized under
sections 620.800 to 620.809 is sunset.

620.1881. 1. The department of economic development shall respond within thirty days
to a company who provides a notice of intent with either an approval or a rejection of the notice
of intent. The department shall give preference to qualified companies and projects targeted at
an area of the state which has recently been classified as a disaster area by the federal
government. Failure to respond on behalf of the department of economic development shall
result in the notice of intent being deemed an approval for the purposes of this section. A qualified company who is provided an approval for a project shall be allowed a benefit as provided in this program in the amount and duration provided in this section. A qualified company may receive additional periods for subsequent new jobs at the same facility after the full initial period if the minimum thresholds are met as set forth in sections 620.1875 to 620.1890. There is no limit on the number of periods a qualified company may participate in the program, as long as the minimum thresholds are achieved and the qualified company provides the department with the required reporting and is in proper compliance for this program or other state programs. A qualified company may elect to file a notice of intent to start a new project period concurrent with an existing project period if the minimum thresholds are achieved and the qualified company provides the department with the required reporting and is in proper compliance for this program and other state programs; however, the qualified company may not receive any further benefit under the original approval for jobs created after the date of the new notice of intent, and any jobs created before the new notice of intent may not be included as new jobs for the purpose of benefit calculation in relation to the new approval. When a qualified company has filed and received approval of a notice of intent and subsequently files another notice of intent, the department shall apply the definition of project facility under subdivision (19) of section 620.1878 to the new notice of intent as well as all previously approved notices of intent and shall determine the application of the definitions of new job, new payroll, project facility base employment, and project facility base payroll accordingly.

2. Notwithstanding any provision of law to the contrary, any qualified company that is awarded benefits under this program may not simultaneously receive tax credits or exemptions under sections 135.100 to 135.150, sections 135.200 to 135.286, section 135.535, or sections 135.900 to 135.906 at the same project facility. The benefits available to the company under any other state programs for which the company is eligible and which utilize withholding tax from the new jobs of the company must first be credited to the other state program before the withholding retention level applicable under the Missouri quality jobs act will begin to accrue. These other state programs include, but are not limited to, the [new] Missouri works jobs training program under sections [178.892 to 178.896] 620.800 to 620.809, [the job retention program under sections 178.760 to 178.764,] the real property tax increment allocation redevelopment act, sections 99.800 to 99.865, or the Missouri downtown and rural economic stimulus act under sections 99.915 to 99.980. If any qualified company also participates in the [new] Missouri works jobs training program in sections [178.892 to 178.896] 620.800 to 620.809, the company shall retain no withholding tax, but the department shall issue a refundable tax credit for the full amount of benefit allowed under this subdivision. The calendar year annual maximum amount of tax credits which may be issued to a qualifying company that also
participates in the new job training program shall be increased by an amount equivalent to the withholding tax retained by that company under the new jobs training program. However, if the combined benefits of the quality jobs program and the new jobs training program exceed the projected state benefit of the project, as determined by the department of economic development through a cost-benefit analysis, the increase in the maximum tax credits shall be limited to the amount that would not cause the combined benefits to exceed the projected state benefit. Any taxpayer who is awarded benefits under this program who knowingly hires individuals who are not allowed to work legally in the United States shall immediately forfeit such benefits and shall repay the state an amount equal to any state tax credits already redeemed and any withholding taxes already retained.

3. The types of projects and the amount of benefits to be provided are:

(1) Small and expanding business projects: in exchange for the consideration provided by the new tax revenues and other economic stimuli that will be generated by the new jobs created by the program, a qualified company may retain an amount equal to the withholding tax as calculated under subdivision (33) of section 620.1878 from the new jobs that would otherwise be withheld and remitted by the qualified company under the provisions of sections 143.191 to 143.265 for a period of three years from the date the required number of new jobs were created if the average wage of the new payroll equals or exceeds the county average wage or for a period of five years from the date the required number of new jobs were created if the average wage of the new payroll equals or exceeds one hundred twenty percent of the county average wage.

(2) Technology business projects: in exchange for the consideration provided by the new tax revenues and other economic stimuli that will be generated by the new jobs created by the program, a qualified company may retain an amount equal to a maximum of five percent of new payroll for a period of five years from the date the required number of jobs were created from the withholding tax of the new jobs that would otherwise be withheld and remitted by the qualified company under the provisions of sections 143.191 to 143.265 if the average wage of the new payroll equals or exceeds the county average wage. An additional one-half percent of new payroll may be added to the five percent maximum if the average wage of the new payroll in any year exceeds one hundred twenty percent of the county average wage in the county in which the project facility is located, plus an additional one-half percent of new payroll may be added if the average wage of the new payroll in any year exceeds one hundred forty percent of the average wage in the county in which the project facility is located. The department shall issue a refundable tax credit for any difference between the amount of benefit allowed under this subdivision and the amount of withholding tax retained by the company, in the event the withholding tax is not sufficient to provide the entire amount of benefit due to the qualified company under this subdivision;
(3) High impact projects: in exchange for the consideration provided by the new tax revenues and other economic stimuli that will be generated by the new jobs created by the program, a qualified company may retain an amount from the withholding tax of the new jobs that would otherwise be withheld and remitted by the qualified company under the provisions of sections 143.191 to 143.265, equal to three percent of new payroll for a period of five years from the date the required number of jobs were created if the average wage of the new payroll equals or exceeds the county average wage of the county in which the project facility is located. For high-impact projects in a facility located within two adjacent counties, the new payroll shall equal or exceed the higher county average wage of the adjacent counties. The percentage of payroll allowed under this subdivision shall be three and one-half percent of new payroll if the average wage of the new payroll in any year exceeds one hundred twenty percent of the county average wage in the county in which the project facility is located. The percentage of payroll allowed under this subdivision shall be four percent of new payroll if the average wage of the new payroll in any year exceeds one hundred forty percent of the county average wage in the county in which the project facility is located. An additional one percent of new payroll may be added to these percentages if local incentives equal between ten percent and twenty-four percent of the new direct local revenue; an additional two percent of new payroll is added to these percentages if the local incentives equal between twenty-five percent and forty-nine percent of the new direct local revenue; or an additional three percent of payroll is added to these percentages if the local incentives equal fifty percent or more of the new direct local revenue. The department shall issue a refundable tax credit for any difference between the amount of benefit allowed under this subdivision and the amount of withholding tax retained by the company, in the event the withholding tax is not sufficient to provide the entire amount of benefit due to the qualified company under this subdivision;

(4) Job retention projects: a qualified company may receive a tax credit for the retention of jobs in this state, provided the qualified company and the project meets all of the following conditions:

(a) For each of the twenty-four months preceding the year in which application for the program is made the qualified company must have maintained at least one thousand full-time employees at the employer's site in the state at which the jobs are based, and the average wage of such employees must meet or exceed the county average wage;

(b) The qualified company retained at the project facility the level of full-time employees that existed in the taxable year immediately preceding the year in which application for the program is made;

(c) The qualified company is considered to have a significant statewide effect on the economy, and has been determined to represent a substantial risk of relocation from the state by
the quality jobs advisory task force established in section 620.1887; provided, however, until 
such time as the initial at-large members of the quality jobs advisory task force are appointed, 
this determination shall be made by the director of the department of economic development; 
(d) The qualified company in the project facility will cause to be invested a minimum 
of seventy million dollars in new investment prior to the end of two years or will cause to be 
invested a minimum of thirty million dollars in new investment prior to the end of two years and 
maintain an annual payroll of at least seventy million dollars during each of the years for which 
a credit is claimed; and 
(e) The local taxing entities shall provide local incentives of at least fifty percent of the 
new direct local revenues created by the project over a ten-year period. The quality jobs advisory 
task force may recommend to the department of economic development that appropriate 
penalties be applied to the company for violating the agreement. The amount of the job retention 
credit granted may be equal to up to fifty percent of the amount of withholding tax generated by 
the full-time jobs at the project facility for a period of five years. The calendar year annual 
maximum amount of tax credit that may be issued to any qualified company for a job retention 
project or combination of job retention projects shall be seven hundred fifty thousand dollars per 
year, but the maximum amount may be increased up to one million dollars if such action is 
proposed by the department and approved by the quality jobs advisory task force established in 
section 620.1887; provided, however, until such time as the initial at-large members of the 
quality jobs advisory task force are appointed, this determination shall be made by the director 
of the department of economic development. In considering such a request, the task force shall 
rely on economic modeling and other information supplied by the department when requesting 
the increased limit on behalf of the job retention project. In no event shall the total amount of 
all tax credits issued for the entire job retention program under this subdivision exceed three 
million dollars annually. Notwithstanding the above, no tax credits shall be issued for job 
retention projects approved by the department after August 30, 2013; 
(5) Small business job retention and flood survivor relief: a qualified company may 
receive a tax credit under sections 620.1875 to 620.1890 for the retention of jobs and flood 
survivor relief in this state for each job retained over a three-year period, provided that: 
(a) The qualified company did not receive any state or federal benefits, incentives, or tax 
relief or abatement in locating its facility in a flood plain; 
(b) The qualified company and related companies have fewer than one hundred 
employees at the time application for the program is made; 
(c) The average wage of the qualified company's and related companies' employees must 
meet or exceed the county average wage;
(d) All of the qualified company's and related companies' facilities are located in this state;

(e) The facilities at the primary business site in this state have been directly damaged by floodwater rising above the level of a five hundred year flood at least two years, but fewer than eight years, prior to the time application is made;

(f) The qualified company made significant efforts to protect the facilities prior to any impending danger from rising floodwaters;

(g) For each year it receives tax credits under sections 620.1875 to 620.1890, the qualified company and related companies retained, at the company's facilities in this state, at least the level of full-time, year-round employees that existed in the taxable year immediately preceding the year in which application for the program is made; and

(h) In the years it receives tax credits under sections 620.1875 to 620.1890, the company cumulatively invests at least two million dollars in capital improvements in facilities and equipment located at such facilities that are not located within a five hundred year flood plain as designated by the Federal Emergency Management Agency, and amended from time to time. The amount of the small business job retention and flood survivor relief credit granted may be equal to up to one hundred percent of the amount of withholding tax generated by the full-time jobs at the project facility for a period of three years. The calendar year annual maximum amount of tax credit that may be issued to any qualified company for a small business job retention and survivor relief project shall be two hundred fifty thousand dollars per year, but the maximum amount may be increased up to five hundred thousand dollars if such action is proposed by the department and approved by the quality jobs advisory task force established in section 620.1887. In considering such a request, the task force shall rely on economic modeling and other information supplied by the department when requesting an increase in the limit on behalf of the small business job retention and flood survivor relief project. In no event shall the total amount of all tax credits issued for the entire small business job retention and flood survivor relief program under this subdivision exceed five hundred thousand dollars annually. Notwithstanding the provisions of this subdivision to the contrary, no tax credits shall be issued for small business job retention and flood survivor relief projects approved by the department after August 30, 2010.

4. The qualified company shall provide an annual report of the number of jobs and such other information as may be required by the department to document the basis for the benefits of this program. The department may withhold the approval of any benefits until it is satisfied that proper documentation has been provided, and shall reduce the benefits to reflect any reduction in full-time employees or new payroll. Upon approval by the department, the qualified company may begin the retention of the withholding taxes when it reaches the minimum number
of new jobs and the average wage exceeds the county average wage. Tax credits, if any, may be
issued upon satisfaction by the department that the qualified company has exceeded the county
average wage and the minimum number of new jobs. In such annual report, if the average wage
is below the county average wage, the qualified company has not maintained the employee
insurance as required, or if the number of new jobs is below the minimum, the qualified
company shall not receive tax credits or retain the withholding tax for the balance of the benefit
period. In the case of a qualified company that initially filed a notice of intent and received an
approval from the department for high-impact benefits and the minimum number of new jobs
in an annual report is below the minimum for high-impact projects, the company shall not
receive tax credits for the balance of the benefit period but may continue to retain the
withholding taxes if it otherwise meets the requirements of a small and expanding business under
this program.

5. The maximum calendar year annual tax credits issued for the entire program shall not
exceed eighty million dollars. Notwithstanding any provision of law to the contrary, the
maximum annual tax credits authorized under section 135.535 are hereby reduced from ten
million dollars to eight million dollars, with the balance of two million dollars transferred to this
program. There shall be no limit on the amount of withholding taxes that may be retained by
approved companies under this program.

6. The department shall allocate the annual tax credits based on the date of the approval,
reserving such tax credits based on the department's best estimate of new jobs and new payroll
of the project, and the other factors in the determination of benefits of this program. However,
the annual issuance of tax credits is subject to the annual verification of the actual new payroll.
The allocation of tax credits for the period assigned to a project shall expire if, within two years
from the date of commencement of operations, or approval if applicable, the minimum
thresholds have not been achieved. The qualified company may retain authorized amounts from
the withholding tax under this section once the minimum new jobs thresholds are met for the
duration of the project period. No benefits shall be provided under this program until the
qualified company meets the minimum new jobs thresholds. In the event the qualified company
does not meet the minimum new job threshold, the qualified company may submit a new notice
of intent or the department may provide a new approval for a new project of the qualified
company at the project facility or other facilities.

7. For a qualified company with flow-through tax treatment to its members, partners, or
shareholders, the tax credit shall be allowed to members, partners, or shareholders in proportion
to their share of ownership on the last day of the qualified company's tax period.

8. Tax credits may be claimed against taxes otherwise imposed by chapters 143 and 148,
and may not be carried forward but shall be claimed within one year of the close of the taxable
year for which they were issued, except as provided under subdivision (4) of subsection 3 of this
section.

9. Tax credits authorized by this section may be transferred, sold, or assigned by filing
a notarized endorsement thereof with the department that names the transferee, the amount of
tax credit transferred, and the value received for the credit, as well as any other information
reasonably requested by the department.

10. Prior to the issuance of tax credits, the department shall verify through the
department of revenue, or any other state department, that the tax credit applicant does not owe
any delinquent income, sales, or use tax or interest or penalties on such taxes, or any delinquent
fees or assessments levied by any state department and through the department of insurance,
financial institutions and professional registration that the applicant does not owe any delinquent
insurance taxes. Such delinquency shall not affect the authorization of the application for such
tax credits, except that at issuance credits shall be first applied to the delinquency and any
amount issued shall be reduced by the applicant's tax delinquency. If the department of revenue
or the department of insurance, financial institutions and professional registration, or any other
state department, concludes that a taxpayer is delinquent after June fifteenth but before July first
of any year and the application of tax credits to such delinquency causes a tax deficiency on
behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the
deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all
available credits toward a tax delinquency, the administering agency shall notify the appropriate
department and that department shall update the amount of outstanding delinquent tax owed by
the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax
delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions
of other provisions of law.

11. Except as provided under subdivision (4) of subsection 3 of this section, the director
of revenue shall issue a refund to the qualified company to the extent that the amount of credits
allowed in this section exceeds the amount of the qualified company's income tax.

12. An employee of a qualified company will receive full credit for the amount of tax
withheld as provided in section 143.211.

13. If any provision of sections 620.1875 to 620.1890 or application thereof to any
person or circumstance is held invalid, the invalidity shall not affect other provisions or
application of these sections which can be given effect without the invalid provisions or
application, and to this end, the provisions of sections 620.1875 to 620.1890 are hereby declared
severable.

620.1910. 1. This section shall be known and may be cited as the "Manufacturing Jobs
Act".
2. As used in this section, the following terms mean:

(1) "Approval", a document submitted by the department to the qualified manufacturing company or qualified supplier that states the benefits that may be provided under this section;

(2) "Capital investment", expenditures made by a qualified manufacturing company to retool or reconfigure a manufacturing facility directly related to the manufacturing of a new product or the expansion or modification of the manufacture of an existing product;

(3) "County average wage", the same meaning as such term is defined in section 620.1878;

(4) "Department", the department of economic development;

(5) "Facility", a building or buildings located in Missouri at which the qualified manufacturing company manufactures a product;

(6) "Full-time job", a job for which a person is compensated for an average of at least thirty-five hours per week for a twelve-month period, and one for which the qualified manufacturing company or qualified supplier offers health insurance and pays at least fifty percent of such insurance premiums;

(7) "NAICS industry classification", the most recent edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget;

(8) "New job", the same meaning as such term is defined in section 620.1878;

(9) "New product", a new model or line of a manufactured good that has not been manufactured in Missouri by the qualified manufacturing company at any time prior to the date of the notice of intent, or an existing brand, model, or line of a manufactured good that is redesigned with more than seventy-five percent new exterior body parts and incorporates new powertrain options;

(10) "Notice of intent", a form developed by the department, completed by the qualified manufacturing company or qualified supplier and submitted to the department which states the qualified manufacturing company's or qualified supplier's intent to create new jobs or retain current jobs and make additional capital investment, as applicable, and request benefits under this section. The notice of intent shall specify the minimum number of such new or retained jobs and the minimum amount of such capital investment;

(11) "Qualified manufacturing company", a business with a NAICS code of 33611 that:

(a) Manufactures goods at a facility in Missouri;

(b) In the case of the manufacture of a new product, commits to make a capital investment of at least seventy-five thousand dollars per retained job within no more than two years of the date the qualified manufacturing company begins to retain withholding tax under this section, or in the case of the modification or expansion of the manufacture of an existing product,
commits to make a capital investment of at least fifty thousand dollars per retained job within no more than two years of the date the qualified manufacturing company begins to retain withholding tax under this section;

(c) Manufactures a new product or has commenced making capital improvements to the facility necessary for the manufacturing of such new product, or modifies or expands the manufacture of an existing product or has commenced making capital improvements to the facility necessary for the modification or expansion of the manufacture of such existing product; and

(d) Continues to meet the requirements of paragraphs (a) to (c) of this subdivision for the withholding period;

(12) "Qualified supplier", a manufacturing company that:

(a) Attest to the department that it derives more than ten percent of the total annual sales of the company from sales to a qualified manufacturing company;

(b) Adds five or more new jobs;

(c) Has an average wage, as defined in section 135.950, for such new jobs that are equal to or exceed the lower of the county average wage for Missouri as determined by the department using NAICS industry classifications, but not lower than sixty percent of the statewide average wage; and

(d) Provides health insurance for all full-time jobs and pays at least fifty percent of the premiums of such insurance;

(13) "Retained job", the number of full-time jobs of persons employed by the qualified manufacturing company located at the facility that existed as of the last working day of the month immediately preceding the month in which notice of intent is submitted;

(14) "Statewide average wage", an amount equal to the quotient of the sum of the total gross wages paid for the corresponding four calendar quarters divided by the average annual employment for such four calendar quarters, which shall be computed using the Quarterly Census of Employment and Wages Data for All Private Ownership Businesses in Missouri, as published by the Bureau of Labor Statistics of the United States Department of Labor;

(15) "Withholding period", the seven- or ten-year period in which a qualified manufacturing company may receive benefits under this section;

(16) "Withholding tax", the same meaning as such term is defined in section 620.1878.

3. The department shall respond within thirty days to a qualified manufacturing company or a qualified supplier who provides a notice of intent with either an approval or a rejection of the notice of intent. Failure to respond on behalf of the department shall result in the notice of intent being deemed an approval for the purposes of this section.
4. A qualified manufacturing company that manufactures a new product may, upon the department's approval of a notice of intent and the execution of an agreement that meets the requirements of subsection 9 of this section, but no earlier than January 1, 2012, retain one hundred percent of the withholding tax from full-time jobs at the facility for a period of ten years. A qualified manufacturing company that modifies or expands the manufacture of an existing product may, upon the department's approval of a notice of intent and the execution of an agreement that meets the requirements of subsection 9 of this section, but no earlier than January 1, 2012, retain fifty percent of the withholding tax from full-time jobs at the facility for a period of seven years. Except as otherwise allowed under subsection 7 of this section, the commencement of the withholding period may be delayed by no more than twenty-four months after execution of the agreement at the option of the qualified manufacturing company. Such qualified manufacturing company shall be eligible for participation in the Missouri quality jobs program in sections 620.1875 to 620.1890 for any new jobs for which it does not retain withholding tax under this section, provided all qualifications for such program are met.

5. A qualified supplier may, upon approval of a notice of intent by the department, retain all withholding tax from new jobs for a period of three years from the date of approval of the notice of intent or for a period of five years if the supplier pays wages for the new jobs equal to or greater than one hundred twenty percent of county average wage. Notwithstanding any other provision of law to the contrary, a qualified supplier that is awarded benefits under this section shall not receive any tax credit or exemption or be entitled to retain withholding under sections 100.700 to 100.850, sections 135.100 to 135.150, sections 135.200 to 135.286, section 135.535, sections 135.900 to 135.906, sections 135.950 to 135.970, or section 620.1881 for the same jobs.

6. Notwithstanding any other provision of law to the contrary, the maximum amount of withholding tax that may be retained by any one qualified manufacturing company under this section shall not exceed ten million dollars per calendar year. The aggregate amount of withholding tax that may be retained by all qualified manufacturing companies under this section shall not exceed fifteen million dollars per calendar year.

7. Notwithstanding any other provision of law to the contrary, any qualified manufacturing company that is awarded benefits under this section shall not simultaneously receive tax credits or exemptions under sections 100.700 to 100.850, sections 135.100 to 135.150, sections 135.200 to 135.286, section 135.535, or sections 135.900 to 135.906 for the jobs created or retained or capital improvement which qualified for benefits under this section. The benefits available to the qualified manufacturing company under any other state programs for which the qualified manufacturing company is eligible and which utilize withholding tax from the jobs at the facility shall first be credited to the other state program before the applicable withholding period for benefits provided under this section shall begin. These other state
programs include, but are not limited to, the [new] Missouri works jobs training program under sections [178.892 to 178.896] 620.800 to 620.809, [the job retention program under sections 178.760 to 178.764,] the real property tax increment allocation redevelopment act under sections 99.800 to 99.865, or the Missouri downtown and rural economic stimulus act under sections 99.915 to 99.980. If any qualified manufacturing company also participates in the [new] Missouri works jobs training program in sections [178.892 to 178.896] 620.800 to 620.809, such qualified manufacturing company shall not retain any withholding tax that has already been allocated for use in the new jobs training program. Any qualified manufacturing company or qualified supplier that is awarded benefits under this program and knowingly hires individuals who are not allowed to work legally in the United States shall immediately forfeit such benefits and shall repay the state an amount equal to any withholding taxes already retained. Subsection 5 of section 285.530 shall not apply to qualified manufacturing companies or qualified suppliers which are awarded benefits under this program.

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

9. Within six months of completion of a notice of intent required under this section, the qualified manufacturing company shall enter into an agreement with the department that memorializes the content of the notice of intent, the requirements of this section, and the consequences for failing to meet such requirements, which shall include the following:

1. If the amount of capital investment made by the qualified manufacturing company is not made within the two-year period provided for such investment, the qualified manufacturing company shall immediately cease retaining any withholding tax with respect to jobs at the facility and it shall forfeit all rights to retain withholding tax for the remainder of the withholding period. In addition, the qualified manufacturing company shall repay any amounts of withholding tax retained plus interest of five percent per annum. However, in the event that such capital investment shortfall is due to economic conditions beyond the control of the qualified manufacturing company, the director may, at the qualified manufacturing company's request, suspend rather than terminate its privilege to retain withholding tax under this section for up to three years. Any such suspension shall extend the withholding period by the same amount of time. No more than one such suspension shall be granted to a qualified manufacturing company;
(2) If the qualified manufacturing company discontinues the manufacturing of the new product and does not replace it with a subsequent or additional new product manufactured at the facility at any time during the withholding period, the qualified manufacturing company shall immediately cease retaining any withholding tax with respect to jobs at that facility and it shall forfeit all rights to retain withholding tax for the remainder of the withholding period.

10. Prior to March first each year, the department shall provide a report to the general assembly including the names of participating qualified manufacturing companies or qualified suppliers, location of such companies or suppliers, the annual amount of benefits provided, the estimated net state fiscal impact including direct and indirect new state taxes derived, and the number of new jobs created or jobs retained.

11. Under section 23.253 of the Missouri sunset act:

(1) The provisions of the new program authorized under this section shall automatically sunset October 12, 2016, unless reauthorized by an act of the general assembly; and

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

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

[178.760. As used in sections 178.760 to 178.764, the following terms mean:

(1) "Agreement", the agreement between an employer and a community college district concerning a project. An agreement may be for a period not to exceed ten years when the program services associated with a project are not in excess of five hundred thousand dollars. For a project where the associated program costs are greater than five hundred thousand dollars, the agreement may not exceed a period of eight years;

(2) "Board of trustees", the board of trustees of a community college district;

(3) "Capital investment", an investment in research and development, working capital, and real and tangible personal business property except inventory or property intended for sale to customers. Trucks, truck trailers, truck semi-trailers, rail and barge vehicles and other rolling stock for hire, track, switches, barges, bridges, tunnels, rail yards, and spurs shall not qualify as a capital investment. The amount of such investment shall be the original cost of the property if owned, or eight times the net annual rental rate if leased;

(4) "Certificate", industrial retained jobs training certificates issued under section 178.763;

(5) "Date of commencement of the project", the date of the agreement;

(6) "Employee", the person employed in a retained job;
(7) "Employer", the person maintaining retained jobs in conjunction with a project;

(8) "Industry", a business located within this state which enters into an agreement with a community college district and which is engaged in interstate or intrastate commerce for the purpose of manufacturing, processing, or assembling products, conducting research and development, or providing services in interstate commerce, but excluding retail services;

(9) "Program costs", all necessary and incidental costs of providing program services, including payment of the principal, premium, and interest on certificates, including capitalized interest, issued to finance a project, funding and maintenance of a debt service reserve fund to secure such certificates and wages, salaries and benefits of employees participating in on-the-job training;

(10) "Program services" includes, but is not limited to, the following:
   (a) Retained jobs training;
   (b) Adult basic education and job-related instruction;
   (c) Vocational and skill-assessment services and testing;
   (d) Training facilities, equipment, materials, and supplies;
   (e) On-the-job training;
   (f) Administrative expenses equal to seventeen percent of the total training costs, two percent to be paid to the department of economic development for deposit into the Missouri job development fund created under section 620.478;
   (g) Subcontracted services with state institutions of higher education, private colleges or universities, or other federal, state, or local agencies;
   (h) Contracted or professional services; and
   (i) Issuance of certificates;

(11) "Project", a training arrangement which is the subject of an agreement entered into between the community college district and an employer to provide program services that is not also the subject of an agreement entered into between a community college district and an employer to provide program services under sections 178.892 to 178.896;

(12) "Retained job", a job in a stable industry, not including jobs for recalled workers, which was in existence for at least two consecutive calendar years preceding the year in which the application for the retained jobs training program was made;

(13) "Retained jobs credit from withholding", the credit as provided in section 178.762;

(14) "Retained jobs training program", or "program", the project or projects established by a community college district for the retention of jobs, by providing education and training of workers for existing jobs for stable industry in the state;
(15) "Stable industry", a business that otherwise meets the definition of industry and retains existing jobs. To be a stable industry, the business shall have:

(a) Maintained at least one hundred employees per year at the employer's site in the state at which the jobs are based, for each of the two calendar years preceding the year in which application for the program is made;

(b) Retained at that site the level of employment that existed in the taxable year immediately preceding the year in which application for the program is made; and

(c) Made or agree to make a capital investment aggregating at least one million dollars to acquire or improve long-term assets (including leased facilities) such as property, plant, or equipment (excluding program costs) at the employer's site in the state at which jobs are based over a period of three consecutive calendar years, as certified by the employer and:

a. Have made substantial investment in new technology requiring the upgrading of worker's skills; or

b. Be located in a border county of the state and represent a potential risk of relocation from the state; or

c. Be determined to represent a substantial risk of relocation from the state by the director of the department of economic development;

(16) "Total training costs", costs of training, including supplies, wages and benefits of instructors, subcontracted services, on-the-job training, training facilities, equipment, skill assessment, and all program services excluding issuance of certificates.]

[178.761. A community college district, with the approval of the department of economic development in consultation with the office of administration, may enter into an agreement to establish a project and provide program services to an employer. As soon as possible after initial contact between a community college district and a potential employer regarding the possibility of entering into an agreement, the district shall inform the division of workforce development of the department of economic development and the office of administration about the potential project. The division of workforce development shall evaluate the proposed project within the overall job training efforts of the state to ensure that the project will not duplicate other job training programs. The department of economic development shall have fourteen days from receipt of the application to approve or disapprove projects. If no response is received by the community college within fourteen days, the projects are approved. Any project that is disapproved must be in writing stating the reasons for the disapproval. If an agreement is entered into, the district and the employer shall notify the department of revenue within fifteen calendar days. An agreement may provide, but is not limited to:
(1) Payment of program costs, including deferred costs, which may be
paid from one or a combination of the following sources:
   (a) Funds appropriated by the general assembly from the Missouri
       community college job retention program fund and disbursed by the division of
       workforce development in respect of retained jobs credit from withholding to be
       received or derived from retained employment resulting from the project;
   (b) Tuition, student fees, or special charges fixed by the board of trustees
       to defray program costs in whole or in part;
   (c) Guarantee of payments to be received under paragraph (a) or (b) of
       this subdivision;
(2) Payment of program costs shall not be deferred for a period longer
than ten years if program costs do not exceed five hundred thousand dollars, or
eight years if program costs exceed five hundred thousand dollars from the date
of commencement of the project;
(3) Costs of on-the-job training for employees shall include wages or
salaries of participating employees. Payments for on-the-job training shall not
exceed the average of fifty percent of the total percent of the total wages paid by
the employer to each participant during the period of training. Payment for
on-the-job training may continue for up to six months from the date of the
employer's capital investment;
(4) A provision which fixes the minimum amount of retained jobs credit
from withholding, or tuition and fee payments which shall be paid for program
costs;
(5) Any payment required to be made by an employer is a lien upon the
employer's business property until paid and has equal precedence with ordinary
taxes and shall not be divested by a judicial sale. Property subject to the lien may
be sold for sums due and delinquent at a tax sale, with the same forfeitures,
penalties, and consequences as for the nonpayment of ordinary taxes. The
purchasers at tax sale obtain the property subject to the remaining payments.]

[178.762. If an agreement provides that all or part of program costs are
to be met by receipt of retained jobs credit from withholding, such retained jobs
credit from withholding shall be determined and paid as follows:
   (1) Retained jobs credit from withholding shall be based upon the wages
paid to the employees in the retained jobs;
   (2) A portion of the total payments made by the employer under section
143.221 shall be designated as the retained jobs credit from withholding. Such
portion shall be an amount equal to two and one-half percent of the gross wages
paid by the employer for each of the first one hundred jobs included in the project
and one and one-half percent of the gross wages paid by the employer for each
of the remaining jobs included in the project. If business or employment
conditions cause the amount of the retained jobs credit from withholding to be
less than the amount projected in the agreement for any time period, then other
withholding tax paid by the employer under section 143.221 shall be credited to
the Missouri community college retained job training fund by the amount of such
difference. The employer shall remit the amount of the retained jobs credit to the
department of revenue in the manner prescribed in section 178.764. When all
program costs, including the principal, premium, and interest on the certificates
have been paid, the employer credits shall cease;

(3) The community college district participating in a project shall
establish a special fund for and in the name of the project. All funds appropriated
by the general assembly from the Missouri community college job training
retention program fund and disbursed by the division of workforce development
for the project and other amounts received by the district in respect of the project
and required by the agreement to be used to pay program costs for the project
shall be deposited in the special fund. Amounts held in the special fund may be
used and disbursed by the district only to pay program costs for the project. The
special fund may be divided into such accounts and subaccounts as shall be
provided in the agreement, and amounts held therein may be invested in
investments which are legal for the investment of the district’s other funds;

(4) Any disbursement in respect of a project received from the division
of workforce development under sections 178.760 to 178.764 and the special
fund into which it is paid may be irrevocably pledged by a community college
district for the payment of the principal, premium, and interest on the certificate
issued by a community college district to finance or refinance, in whole or in part,
the project;

(5) The employer shall certify to the department of revenue that the credit
from withholding is in accordance with an agreement and shall provide other
information the department may require;

(6) An employee participating in a project will receive full credit for the
amount designated as a retained jobs credit from withholding and withheld as
provided in section 143.221;

(7) If an agreement provides that all or part of program costs are to be
met by receipt of retained jobs credit from withholding, the provisions of this
subsection shall also apply to any successor to the original employer until such
time as the principal and interest on the certificates have been paid.]

[178.763. 1. To provide funds for the present payment of the costs of
retained jobs training programs, a community college district may borrow money
and issue and sell certificates payable from a sufficient portion of the future
receipts of payments authorized by the agreement including disbursements from
the Missouri community college job retention training program to the special
fund established by the district for each project. The total amount of outstanding
certificates sold by all community college districts shall not exceed fifteen
million dollars, unless an increased amount is authorized in writing by a majority
of members of the Missouri job training joint legislative oversight committee.
The certificates shall be marketed through financial institutions authorized to do
business in Missouri.

The receipts shall be pledged to the payment of principal of and interest on the
certificates. Certificates may be sold at public sale or at private sale at par,
premium, or discount of not less than ninety-five percent of the par value thereof,
at the discretion of the board of trustees, and may bear interest at such rate or
rates as the board of trustees shall determine, notwithstanding the provisions of
section 108.170 to the contrary. However, chapter 176 does not apply to the
issuance of these certificates. Certificates may be issued with respect to a single
project or multiple projects and may contain terms or conditions as the board of
trustees may provide by resolution authorizing the issuance of the certificates.

2. Certificates issued to refund other certificates may be sold at public
sale or at private sale as provided in this section with the proceeds from the sale
to be used for the payment of the certificates being refunded. The refunding
certificates may be exchanged in payment and discharge of the certificates being
refunded, in installments at different times or an entire issue or series at one time.
Refunding certificates may be sold or exchanged at any time on, before, or after
the maturity of the outstanding certificates to be refunded. They may be issued
for the purpose of refunding a like, greater, or lesser principal amount of
certificates and may bear a higher, lower, or equivalent rate of interest than the
certificates being renewed or refunded.

3. Before certificates are issued, the board of trustees shall publish once
a notice of its intention to issue the certificates, stating the amount, the purpose,
and the project or projects for which the certificates are to be issued. A person
may, within fifteen days after the publication of the notice, by action in the circuit
court of a county in the district, appeal the decision of the board of trustees to
issue the certificates. The action of the board of trustees in determining to issue
the certificates is final and conclusive unless the circuit court finds that the board
of trustees has exceeded its legal authority. An action shall not be brought which
questions the legality of the certificates, the power of the board of trustees to
issue the certificates, the effectiveness of any proceedings relating to the
authorization of the project, or the authorization and issuance of the certificates
from and after fifteen days from the publication of the notice of intention to issue.

4. The board of trustees shall make a finding based on information
supplied by the employer that revenues provided in the agreement are sufficient
to secure the faithful performance of obligations in the agreement.

5. Certificates issued under this section shall not be deemed to be an
indebtedness of the state or the community college district or of any other
political subdivision of the state, and the principal and interest on such
certificates shall be payable only from the sources provided in subdivision (1) of
section 178.761 which are pledged in the agreement.

6. The department of economic development shall coordinate the retained
jobs training program, and may promulgate rules that districts will use in
developing projects with industrial retained jobs training proposals which shall include rules providing for the coordination of such proposals with the service delivery areas established in the state to administer federal funds pursuant to the federal Workforce Investment Act. No rule or portion of a rule promulgated pursuant to the authority of this section shall become effective unless it has been promulgated pursuant to chapter 536.

7. No community college district may sell certificates as described in this section after July 1, 2014.

[178.764. 1. There is hereby established within the state treasury a special fund, to be known as the "Missouri Community College Job Retention Training Program Fund", to be administered by the division of workforce development. The department of revenue shall credit to the community college job retention training program fund, as received, all retained jobs credit from withholding remitted by employers pursuant to section 178.762. The fund shall also consist of any gifts, contributions, grants, or bequests received from federal, private, or other sources. The general assembly, however, shall not provide for any transfer of general revenue funds into the community college job retention training program fund. Moneys in the Missouri community college job retention training program fund shall be disbursed to the division of workforce development pursuant to regular appropriations by the general assembly. The division shall disburse such appropriated funds in a timely manner into the special funds established by community college districts for projects, which funds shall be used to pay program costs, including the principal, premium, and interest on certificates issued by the district to finance or refinance, in whole or in part, a project. Such disbursements by the division of workforce development shall be made to the special fund for each project in the same proportion as the retained jobs credit from withholding remitted by the employer participating in such project bears to the total retained jobs credit from withholding remitted by all employers participating in projects during the period for which the disbursement is made. Moneys for retained jobs training programs established under sections 178.760 to 178.764 shall be obtained from appropriations made by the general assembly from the Missouri community college job retention training program fund. All moneys remaining in the Missouri community college job retention training program fund at the end of any fiscal year shall not lapse to the general revenue fund, as provided in section 33.080, but shall remain in the Missouri community college job retention training program fund.

2. The department of revenue shall develop such forms as are necessary to demonstrate accurately each employer's retained jobs credit from withholding paid into the Missouri community college job retention training program fund. The retained jobs credit from withholding shall be accounted as separate from the normal withholding tax paid to the department of revenue by the employer.
Reimbursements made by all employers to the Missouri community college job
retention training program fund shall be no less than all allocations made by the
division of workforce development to all community college districts for all job
retention projects. The employer shall remit the amount of the retained job credit
to the department of revenue in the same manner as provided in sections 143.191
to 143.265.

[178.892. As used in sections 178.892 to 178.896, the following terms
mean:

(1) "Agreement", the agreement, between an employer and a community
college district, concerning a project. An agreement may be for a period not to
exceed ten years when the program services associated with a project are not in
excess of five hundred thousand dollars. For a project where associated program
costs are greater than five hundred thousand dollars, the agreement may not
exceed a period of eight years. No agreement shall be entered into between an
employer and a community college district which involves the training of
potential employees with the purpose of replacing or supplanting employees
engaged in an authorized work stoppage;

(2) "Board of trustees", the board of trustees of a community college
district;

(3) "Certificate", industrial new jobs training certificates issued pursuant
to section 178.895;

(4) "Date of commencement of the project", the date of the agreement;

(5) "Employee", the person employed in a new job;

(6) "Employer", the person providing new jobs in conjunction with a
project;

(7) "Essential industry", a business that otherwise meets the definition of
industry but instead of creating new jobs maintains existing jobs. To be an
essential industry, the business must have maintained at least two thousand jobs
each year for a period of four years preceding the year in which application for
the program authorized by sections 178.892 to 178.896 is made and must be
located in a home rule city with more than twenty-six thousand but less than
twenty-seven thousand inhabitants located in any county with a charter form of
government and with more than one million inhabitants;

(8) "Existing job", a job in an essential industry that pays wages or salary
greater than the average of the county in which the project will be located;

(9) "Industry", a business located within the state of Missouri which
enters into an agreement with a community college district and which is engaged
in interstate or intrastate commerce for the purpose of manufacturing, processing,
or assembling products, conducting research and development, or providing
services in interstate commerce, but excluding retail services. "Industry" does not
include a business which closes or substantially reduces its operation in one area
of the state and relocates substantially the same operation in another area of the
state. This does not prohibit a business from expanding its operations in another area of the state provided that existing operations of a similar nature are not closed or substantially reduced;

(10) "New job", a job in a new or expanding industry not including jobs of recalled workers, or replacement jobs or other jobs that formerly existed in the industry in the state. For an essential industry, an existing job shall be considered a new job for the purposes of the new job training programs;

(11) "New jobs credit from withholding", the credit as provided in section 178.894;

(12) "New jobs training program" or "program", the project or projects established by a community college district for the creation of jobs by providing education and training of workers for new jobs for new or expanding industry in the state;

(13) "Program costs", all necessary and incidental costs of providing program services including payment of the principal of, premium, if any, and interest on certificates, including capitalized interest, issued to finance a project, funding and maintenance of a debt service reserve fund to secure such certificates and wages, salaries and benefits of employees participating in on-the-job training;

(14) "Program services" includes, but is not limited to, the following:

(a) New jobs training;
(b) Adult basic education and job-related instruction;
(c) Vocational and skill-assessment services and testing;
(d) Training facilities, equipment, materials, and supplies;
(e) On-the-job training;
(f) Administrative expenses equal to fifteen percent of the total training costs;
(g) Subcontracted services with state institutions of higher education, private colleges or universities, or other federal, state, or local agencies;
(h) Contracted or professional services; and (i) Issuance of certificates;

(15) "Project", a training arrangement which is the subject of an agreement entered into between the community college district and an employer to provide program services;

(16) "Total training costs", costs of training, including supplies, wages and benefits of instructors, subcontracted services, on-the-job training, training facilities, equipment, skill assessment and all program services excluding issuance of certificates.]

[178.893. A community college district, with the approval of the department of economic development in consultation with the office of administration, may enter into an agreement to establish a project and provide program services to an employer. As soon as possible after initial contact between a community college district and a potential employer regarding the possibility of entering into an agreement, the district shall inform the division of
job development and training of the department of economic development and
the office of administration about the potential project. The division of job
development and training shall evaluate the proposed project within the overall
job training efforts of the state to ensure that the project will not duplicate other
job training programs. The department of economic development shall have
fourteen days from receipt of the application to approve or disapprove projects.
If no response is received by the community college within fourteen days the
projects are approved. Any project that is disapproved must be in writing stating
the reasons for the disapproval. If an agreement is entered into, the district and
the employer shall notify the department of revenue within fifteen calendar days.
An agreement may provide, but is not limited to:

(1) Payment of program costs, including deferred costs, which may be
paid from one or a combination of the following sources:

(a) Funds appropriated by the general assembly from the Missouri
community college job training program fund and disbursed by the division of
job development and training in respect of new jobs credit from withholding to
be received or derived from new employment resulting from the project;

(b) Tuition, student fees, or special charges fixed by the board of trustees
to defray program costs in whole or in part;

(c) Guarantee of payments to be received under paragraph (a) or (b) of
this subdivision;

(2) Payment of program costs shall not be deferred for a period longer
than ten years if program costs do not exceed five hundred thousand dollars, or
eight years if program costs exceed five hundred thousand dollars from the date
of commencement of the project;

(3) Costs of on-the-job training for employees, shall include wages or
salaries of participating employees. Payments for on-the-job training shall not
exceed the average of fifty percent of the total percent of the total wages paid by
the employer to each participant during the period of training.
Payment for on-the-job training may continue for up to six months after the
placement of the participant in the new job;

(4) A provision which fixes the minimum amount of new jobs credit
from withholding, or tuition and fee payments which shall be paid for program
costs;

(5) Any payment required to be made by an employer is a lien upon the
employer's business property until paid and has equal precedence with ordinary
taxes and shall not be divested by a judicial sale. Property subject to the lien may
be sold for sums due and delinquent at a tax sale, with the same forfeitures,
penalties, and consequences as for the nonpayment of ordinary taxes. The
purchasers at tax sale obtain the property subject to the remaining payments.]
If an agreement provides that all or part of program costs are to be met by receipt of new jobs credit from withholding, such new jobs credit from withholding shall be determined and paid as follows:

(1) New jobs credit from withholding shall be based upon the wages paid to the employees in the new jobs;

(2) A portion of the total payments made by the employer pursuant to section 143.221 shall be designated as the new jobs credit from withholding. Such portion shall be an amount equal to two and one-half percent of the gross wages paid by the employer for each of the first one hundred jobs included in the project and one and one-half percent of the gross wages paid by the employer for each of the remaining jobs included in the project. If business or employment conditions cause the amount of the new jobs credit from withholding to be less than the amount projected in the agreement for any time period, then other withholding tax paid by the employer pursuant to section 143.221 shall be credited to the Missouri community college job training fund by the amount of such difference. The employer shall remit the amount of the new jobs credit to the department of revenue in the manner prescribed in section 178.896. When all program costs, including the principal of, premium, if any, and interest on the certificates have been paid, the employer credits shall cease;

(3) The community college district participating in a project shall establish a special fund for and in the name of the project. All funds appropriated by the general assembly from the Missouri community college job training program fund and disbursed by the division of job development and training for the project and other amounts received by the district in respect of the project and required by the agreement to be used to pay program costs for the project shall be deposited in the special fund. Amounts held in the special fund may be used and disbursed by the district only to pay program costs for the project. The special fund may be divided into such accounts and subaccounts as shall be provided in the agreement, and amounts held therein may be invested in investments which are legal for the investment of the district's other funds;

(4) Any disbursement in respect of a project received from the division of job development and training under the provisions of sections 178.892 to 178.896 and the special fund into which it is paid may be irrevocably pledged by a community college district for the payment of the principal of, premium, if any, and interest on the certificate issued by a community college district to finance or refinance, in whole or in part, the project;

(5) The employer shall certify to the department of revenue that the credit from withholding is in accordance with an agreement and shall provide other information the department may require;

(6) An employee participating in a project will receive full credit for the amount designated as a new jobs credit from withholding and withheld as provided in section 143.221;
(7) If an agreement provides that all or part of program costs are to be met by receipt of new jobs credit from withholding, the provisions of this subsection shall also apply to any successor to the original employer until such time as the principal and interest on the certificates have been paid.]

[178.895. 1. To provide funds for the present payment of the costs of new jobs training programs, a community college district may borrow money and issue and sell certificates payable from a sufficient portion of the future receipts of payments authorized by the agreement including disbursements from the Missouri community college job training program to the special fund established by the district for each project. The total amount of outstanding certificates sold by all community college districts shall not exceed twenty million dollars, unless an increased amount is authorized in writing by a majority of members of the Missouri job training joint legislative oversight committee. The certificates shall be marketed through financial institutions authorized to do business in Missouri. The receipts shall be pledged to the payment of principal of and interest on the certificates. Certificates may be sold at public sale or at private sale at par, premium, or discount of not less than ninety-five percent of the par value thereof, at the discretion of the board of trustees, and may bear interest at such rate or rates as the board of trustees shall determine, notwithstanding the provisions of section 108.170 to the contrary. However, chapter 176 does not apply to the issuance of these certificates. Certificates may be issued with respect to a single project or multiple projects and may contain terms or conditions as the board of trustees may provide by resolution authorizing the issuance of the certificates.

2. Certificates issued to refund other certificates may be sold at public sale or at private sale as provided in this section with the proceeds from the sale to be used for the payment of the certificates being refunded. The refunding certificates may be exchanged in payment and discharge of the certificates being refunded, in installments at different times or an entire issue or series at one time. Refunding certificates may be sold or exchanged at any time on, before, or after the maturity of the outstanding certificates to be refunded. They may be issued for the purpose of refunding a like, greater, or lesser principal amount of certificates and may bear a higher, lower, or equivalent rate of interest than the certificates being renewed or refunded.

3. Before certificates are issued, the board of trustees shall publish once a notice of its intention to issue the certificates, stating the amount, the purpose, and the project or projects for which the certificates are to be issued. A person may, within fifteen days after the publication of the notice, by action in the circuit court of a county in the district, appeal the decision of the board of trustees to issue the certificates. The action of the board of trustees in determining to issue the certificates is final and conclusive unless the circuit court finds that the board of trustees has exceeded its legal authority. An action shall not be brought which questions the legality of the certificates, the power of the board of trustees to
issue the certificates, the effectiveness of any proceedings relating to the
authorization of the project, or the authorization and issuance of the certificates
from and after fifteen days from the publication of the notice of intention to issue.

4. The board of trustees shall determine if revenues provided in the
agreement are sufficient to secure the faithful performance of obligations in the
agreement.

5. Certificates issued under this section shall not be deemed to be an
indebtedness of the state or the community college district or of any other
political subdivision of the state and the principal and interest on such certificates
shall be payable only from the sources provided in subdivision (1) of section
178.893 which are pledged in the agreement.

6. The department of economic development shall coordinate the new
jobs training program, and may promulgate rules that districts will use in
developing projects with new and expanding industrial new jobs training
proposals which shall include rules providing for the coordination of such
proposals with the service delivery areas established in the state to administer
federal funds pursuant to the federal Job Training Partnership Act. No rule or
portion of a rule promulgated under the authority of sections 178.892 to 178.896
shall become effective unless it has been promulgated pursuant to the provisions
of chapter 536. All rulemaking authority delegated prior to June 27, 1997, is of
no force and effect and repealed; however, nothing in this section shall be
interpreted to repeal or affect the validity of any rule filed or adopted prior to
June 27, 1997, if such rule complied with the provisions of chapter 536. The
provisions of this section and chapter 536 are nonseverable and if any of the
powers vested with the general assembly pursuant to chapter 536, including the
ability to review, to delay the effective date, or to disapprove and annul a rule or
portion of a rule, are subsequently held unconstitutional, then the purported grant
of rulemaking authority and any rule so proposed and contained in the order of
rulemaking shall be invalid and void.

7. No community college district may sell certificates as described in this
section after July 1, 2018.

[178.896. 1. There is hereby established within the state treasury a
special fund, to be known as the "Missouri Community College Job Training
Program Fund", to be administered by the division of job development and
training. The department of revenue shall credit to the community college job
training program fund, as received, all new jobs credit from withholding remitted
by employers pursuant to section 178.894. The fund shall also consist of any
gifts, contributions, grants or bequests received from federal, private or other
sources. The general assembly, however, shall not provide for any transfer of
general revenue funds into the community college job training program fund.
Moneys in the Missouri community college job training program fund shall be
disbursed to the division of job development and training pursuant to regular
appropriations by the general assembly. The division shall disburse such appropriated funds in a timely manner into the special funds established by community college districts for projects, which funds shall be used to pay program costs, including the principal of, premium, if any, and interest on certificates issued by the district to finance or refinance, in whole or in part, a project. Such disbursements by the division of job development and training shall be made to the special fund for each project in the same proportion as the new jobs credit from withholding remitted by the employer participating in such project bears to the total new jobs credit from withholding remitted by all employers participating in projects during the period for which the disbursement is made. Moneys for new jobs training programs established under the provisions of sections 178.892 to 178.896 shall be obtained from appropriations made by the general assembly from the Missouri community college job training program fund. All moneys remaining in the Missouri community college job training program fund at the end of any fiscal year shall not lapse to the general revenue fund, as provided in section 33.080, but shall remain in the Missouri community college job training program fund.

2. The department of revenue shall develop such forms as are necessary to demonstrate accurately each employer's new jobs credit from withholding paid into the Missouri community college job training program fund. The new jobs credit from withholding shall be accounted as separate from the normal withholding tax paid to the department of revenue by the employer. Reimbursements made by all employers to the Missouri community college job training program fund shall be no less than all allocations made by the division of job development and training to all community college districts for all projects. The employer shall remit the amount of the new job credit to the department of revenue in the same manner as provided in sections 143.191 to 143.265.

3. Sections 178.892 to 178.896 shall expire July 1, 2028. [470.470. As used in sections 620.470 to 620.481, unless the context clearly requires otherwise, the following terms mean:

(1) "Department", the Missouri department of economic development;

(2) "Fund", the Missouri job development fund as established by section 620.478;

(3) "Industry", an entity the objective of which is to supply a service or the objective of which is the commercial production and sale of an article of trade or commerce. The term includes a consortium of such entities organized for the purpose of providing for common training to the member entities' employees, provided that the consortium as a whole meets the requirements for participation in this program;

(4) "Manufacturing", the making or processing of raw materials into a finished product, especially by means of large-scale machines of industry.]
The department shall establish a new or expanding industry training program, the purpose of which is to provide assistance for new or expanding industries for the training, retraining or upgrading of the skills of potential employees. Training may include preemployment training, and services may include analysis of the specified training needs for such company, development of training plans, and provision of training through qualified training staff. Such program may fund in-plant training analysis, curriculum development, assessment and preselection tools, publicity for the program, instructional services, rental of instructional facilities with necessary utilities, access to equipment and supplies, other necessary services, overall program direction, and an adequate staff to carry out an effective training program. In addition, the program may fund a coordinated transportation program for trainings if the training can be more effectively provided outside the community where the jobs are to be located. In-plant training analysis shall include fees for professionals and necessary travel and expenses. Such program may also provide assistance in the locating of skilled employees and in the locating of additional sources of job training funds. Such program shall be operated with appropriations made by the general assembly from the fund.

Assistance under the new or expanding industry training program may be available only for industries who certify to the department that their investments relate directly to a projected increase in employment which will result in the need for training of newly hired employees or the retraining or upgrading of the skills of existing employees for new jobs created by the new or expanding industry's investment.

The department shall issue rules and regulations governing the awarding of funds administered through the new or expanding industry training program. When promulgating these rules and regulations, the department shall consider such factors as the potential number of new permanent jobs to be created, the amount of private sector investment in new facilities and equipment, the significance of state funding to the industry's decision to locate or expand in Missouri, the economic need of the affected community, and the importance of the industry to the economic development of Missouri.

The department shall establish a basic industry retraining program, the purpose of which is to provide assistance for industries in Missouri for the retraining and upgrading of employees' skills which are required to support new investment. Such program shall be operated with appropriations made by the general assembly from the fund.

Assistance under the basic industry retraining program may be made available for industries in Missouri which make new investments without the creation of new employment.

The department shall issue rules and regulations governing the awarding of funds administered through the basic industry retraining fund. When
promulgating these rules and regulations, the department shall consider such
factors as the number of jobs in jeopardy of being lost if retraining does not
occur, the amount of private sector investment in new facilities and equipment,
the ratio of jobs retained versus investment, the cost of normal, ongoing training
required for the industry, the economic need of the affected community, and the
importance of the industry to the economic development of Missouri.]

[620.475. 1. The department shall establish an industry quality and
productivity improvement program to help industries and businesses evaluate and
enhance quality and productivity, and to encourage the private sector to develop
long-range goals to improve quality and productivity and improve the
competitive position of private businesses. The quality and productivity
improvement program shall include seminars, workshops and short courses on
subjects such as long-range planning, new management techniques, automated
manufacturing, innovative uses of new materials and the latest philosophies of
management and quality improvement. The program shall be available to
existing Missouri manufacturing, distribution and service businesses.

2. The department may develop quality and productivity improvement
centers at university and community college campuses throughout the state as the
demand and need is determined. The department shall have the authority to
contract with individuals who possess particular knowledge, ability and expertise
in the various subjects which may be essential to the program's goals. Seminars,
workshops, short courses and specific not for credit classes shall be developed
on and off campus for personnel engaged in manufacturing, distribution and
service businesses. At the discretion of the department, the University of
Missouri and Lincoln University extension services, the continuing education
offices of the regional universities and community colleges may be used for the
promotion and coordination of the off-campus courses that are offered.

3. Activities eligible for reimbursement in the industry quality and
productivity program shall include:
(1) The cost of seminars, workshops, short courses and specific not for
credit classes;
(2) The wages of instructors;
(3) Productivity materials and supplies, including the purchase of
packaged productivity programs when appropriate;
(4) Travel directly related to the program;
(5) Tuition payments to third-party productivity providers and to
businesses; and
(6) Teaching and assistance provided by educational institutions in the
state.

4. No industry receiving assistance under the industry quality and
productivity improvement program shall be reimbursed for more than fifty
percent of the total costs of its participation in the program.]
[620.476. Activities eligible for reimbursement by funds administered through the new or expanding industry program and the basic industry retraining program shall include: the wages of instructors, who may or may not be employees of the industry; training development costs, including the cost of training of instructors; training materials and supplies, including the purchase of packaged training programs when appropriate; travel directly related to the training program; tuition payments to third-party training providers and to the industry; teaching and assistance provided by educational institutions in the state of Missouri; on-the-job training; and the leasing, but not the purchase, of training equipment and space.]

[620.478. 1. There is hereby established in the state treasury a special fund to be known as the "Missouri Job Development Fund". The fund shall consist of all moneys which may be appropriated to it by the general assembly and also any gifts, contributions, grants or bequests received from federal, private or other sources. Appropriations made from the fund shall be for the purpose of providing contractual services through the department of elementary and secondary education for vocational related training or retraining provided by public or private training institutions within Missouri; and for contracted services through the department of economic development for vocational related training or retraining provided by public or private training institutions located outside of Missouri; and for vocational related training or retraining provided on site, within Missouri, by any proprietorship, partnership or corporate entity. Except for state-sponsored preemployment training, no applicant shall receive more than fifty percent of its project training or retraining costs from the development fund. Moneys to operate the new or expanding industry training program, the basic industry retraining program, the industry quality and productivity improvement program and assistance to community college business and technology centers shall be obtained from appropriations made by the general assembly from the fund. No funds shall be awarded or reimbursed to any industry for the training, retraining or upgrading of skills of potential employees with the purpose of replacing or supplanting employees engaged in an authorized work stoppage.]

2. The Missouri job development fund shall be able to receive any block grant or other sources of funding relating to job training, school-to-work transition, welfare reform, vocational and technical training, housing, infrastructure development and human resource investment programs which may be provided by the federal government or other sources.]

[620.479. The department is authorized to contract with other entities, including businesses, industries, other state agencies and the political subdivisions of the state, for the purpose of carrying out the provisions of sections 620.470 to 620.481.]
[620.480. To efficiently carry out the responsibilities of the division of job development and training and to improve job training program coordination, the commissioner of administration shall authorize the division to directly negotiate with and contract for job training and related services with administrative entities designated pursuant to the requirements of the Job Training Partnership Act and any subsequent amendments and any other agencies or entities which may be designated to administer job training and related services pursuant to any succeeding federal or state legislative or regulatory requirements.]

[620.481. There is hereby created the "Missouri Job Training Joint Legislative Oversight Committee". The committee shall consist of three members of the Missouri senate appointed by the president pro tem of the senate; three members of the house of representatives appointed by the speaker of the house. No more than two of the members of the senate and two of the members of the house of representatives shall be from the same political party. Members of the Missouri job training joint legislative oversight committee shall report to the governor, the president pro tem of the senate and the speaker of the house of representatives on all assistance to industries under the provisions of sections 620.470 to 620.481 provided during the preceding fiscal year and the customized job training program administered by the department of elementary and secondary education. The report of the committee shall be delivered no later than October first of each year. The director of the department of economic development shall report to the committee such information as the committee may deem necessary for its annual report. Members of the committee shall receive no compensation in addition to their salary as members of the general assembly, but may receive their necessary expenses while attending the meetings of the committee, to be paid out of the joint contingent fund.]

[620.482. 1. The department may provide assistance, through appropriations made from the Missouri job development fund, to business and technology centers. Such assistance may not include the lending of the state's credit for the payment of any liability of the fund. Such centers may be established by Missouri community colleges, or a state-owned postsecondary technical college, to provide business and training services in disciplines which shall include, but not be limited to, environmental health and safety, industrial electrical technology, machine tool technology, industrial management and technology, computer consulting and computer-aided drafting, microcomputer training and telecommunications training.

2. The department of economic development shall promulgate rules and regulations as are necessary to implement the provisions of sections 620.470 to 620.482. No rule or portion of a rule promulgated under the authority of sections
Section B. Because of the need to provide assistance to the workforce of this state, the repeal and reenactment of section 288.040 of this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and the repeal and reenactment of section 288.040 of this act shall be in full force and effect upon its passage and approval.