

HOUSE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 676

AN ACT

To repeal sections 137.010, 137.115, 137.122, 137.180, 137.275, 137.355, 137.385, 138.060, 138.090, 143.121, 143.171, and 537.033, RSMo, and to enact in lieu thereof thirteen new sections relating to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

Section A. Sections 137.010, 137.115, 137.122, 137.180, 137.275, 137.355, 137.385, 138.060, 138.090, 143.121, 143.171, and 537.033, RSMo, are repealed and thirteen new sections enacted in lieu thereof, to be known as sections 137.010, 137.115, 137.122, 137.180, 137.275, 137.355, 137.385, 138.060, 138.090, 143.121, 143.171, 143.425, and 537.033, to read as follows:

137.010. The following words, terms and phrases when used in laws governing taxation and revenue in the state of Missouri shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:

(1) "Grain and other agricultural crops in an unmanufactured condition" shall mean grains and feeds including, but not limited to, soybeans, cow peas, wheat, corn, oats, barley, kafir, rye, flax, grain sorghums, cotton, and such other products as are usually stored in grain and other elevators and on farms; but excluding such grains and other agricultural crops after being processed into products of such processing, when

1 packaged or sacked. The term "processing" shall not include  
2 hulling, cleaning, drying, grating, or polishing;

3 (2) "Hydroelectric power generating equipment",  
4 very-low-head turbine generators with a nameplate generating  
5 capacity of at least four hundred kilowatts but not more than six  
6 hundred kilowatts and machinery and equipment used directly in  
7 the production, generation, conversion, storage, or conveyance of  
8 hydroelectric power to land-based devices and appurtenances used  
9 in the transmission of electrical energy;

10 (3) "Intangible personal property", for the purpose of  
11 taxation, shall include all property other than real property and  
12 tangible personal property, as defined by this section;

13 (4) "Real property" includes land itself, whether laid out  
14 in town lots or otherwise, and all growing crops, buildings,  
15 structures, improvements and fixtures of whatever kind thereon,  
16 hydroelectric power generating equipment, the installed poles  
17 used in the transmission or reception of electrical energy, audio  
18 signals, video signals or similar purposes, provided the owner of  
19 such installed poles is also an owner of a fee simple interest,  
20 possessor of an easement, holder of a license or franchise, or is  
21 the beneficiary of a right-of-way dedicated for public utility  
22 purposes for the underlying land; attached wires, transformers,  
23 amplifiers, substations, and other such devices and appurtenances  
24 used in the transmission or reception of electrical energy, audio  
25 signals, video signals or similar purposes when owned by the  
26 owner of the installed poles, otherwise such items are considered  
27 personal property; and stationary property used for

1 transportation or storage of ~~[liquid and gaseous products,~~  
2 ~~including, but not limited to, petroleum products, natural gas,]~~  
3 only propane or LP gas equipment ~~[, water, and sewage];~~

4 (5) "Reliever airport", any land and improvements,  
5 exclusive of structures, on privately owned airports that qualify  
6 as reliever airports under the National Plan of Integrated  
7 Airport Systems that may receive federal airport improvement  
8 project funds through the Federal Aviation Administration;

9 (6) "Tangible personal property" includes every tangible  
10 thing being the subject of ownership or part ownership whether  
11 animate or inanimate, other than money, and not forming part or  
12 parcel of real property as herein defined, but does not include  
13 household goods, furniture, wearing apparel and articles of  
14 personal use and adornment, as defined by the state tax  
15 commission, owned and used by a person in his home or dwelling  
16 place. Stationary property used for transportation or storage of  
17 liquid and gaseous products including, but not limited to,  
18 petroleum products, natural gas, water, and sewage shall be  
19 considered tangible personal property.

20 137.115. 1. All other laws to the contrary  
21 notwithstanding, the assessor or the assessor's deputies in all  
22 counties of this state including the City of St. Louis shall  
23 annually make a list of all real and tangible personal property  
24 taxable in the assessor's city, county, town or district. Except  
25 as otherwise provided in subsection 3 of this section and section  
26 137.078, the assessor shall annually assess all personal property  
27 at thirty-three and one-third percent of its true value in money

1 as of January first of each calendar year. The assessor shall  
2 annually assess all real property, including any new construction  
3 and improvements to real property, and possessory interests in  
4 real property at the percent of its true value in money set in  
5 subsection 5 of this section. The true value in money of any  
6 possessory interest in real property in subclass (3), where such  
7 real property is on or lies within the ultimate airport boundary  
8 as shown by a federal airport layout plan, as defined by 14 CFR  
9 151.5, of a commercial airport having a FAR Part 139  
10 certification and owned by a political subdivision, shall be the  
11 otherwise applicable true value in money of any such possessory  
12 interest in real property, less the total dollar amount of costs  
13 paid by a party, other than the political subdivision, towards  
14 any new construction or improvements on such real property  
15 completed after January 1, 2008, and which are included in the  
16 above-mentioned possessory interest, regardless of the year in  
17 which such costs were incurred or whether such costs were  
18 considered in any prior year. The assessor shall annually assess  
19 all real property in the following manner: new assessed values  
20 shall be determined as of January first of each odd-numbered year  
21 and shall be entered in the assessor's books; those same assessed  
22 values shall apply in the following even-numbered year, except  
23 for new construction and property improvements which shall be  
24 valued as though they had been completed as of January first of  
25 the preceding odd-numbered year. The assessor may call at the  
26 office, place of doing business, or residence of each person  
27 required by this chapter to list property, and require the person

1 to make a correct statement of all taxable tangible personal  
2 property owned by the person or under his or her care, charge or  
3 management, taxable in the county. On or before January first of  
4 each even-numbered year, the assessor shall prepare and submit a  
5 two-year assessment maintenance plan to the county governing body  
6 and the state tax commission for their respective approval or  
7 modification. The county governing body shall approve and  
8 forward such plan or its alternative to the plan to the state tax  
9 commission by February first. If the county governing body fails  
10 to forward the plan or its alternative to the plan to the state  
11 tax commission by February first, the assessor's plan shall be  
12 considered approved by the county governing body. If the state  
13 tax commission fails to approve a plan and if the state tax  
14 commission and the assessor and the governing body of the county  
15 involved are unable to resolve the differences, in order to  
16 receive state cost-share funds outlined in section 137.750, the  
17 county or the assessor shall petition the administrative hearing  
18 commission, by May first, to decide all matters in dispute  
19 regarding the assessment maintenance plan. Upon agreement of the  
20 parties, the matter may be stayed while the parties proceed with  
21 mediation or arbitration upon terms agreed to by the parties.  
22 The final decision of the administrative hearing commission shall  
23 be subject to judicial review in the circuit court of the county  
24 involved. In the event a valuation of subclass (1) real property  
25 within any county with a charter form of government, or within a  
26 city not within a county, is made by a computer,  
27 computer-assisted method or a computer program, the burden of

1 proof, supported by clear, convincing and cogent evidence to  
2 sustain such valuation, shall be on the assessor at any hearing  
3 or appeal. In any such county, unless the assessor proves  
4 otherwise, there shall be a presumption that the assessment was  
5 made by a computer, computer-assisted method or a computer  
6 program. Such evidence shall include, but shall not be limited  
7 to, the following:

8 (1) The findings of the assessor based on an appraisal of  
9 the property by generally accepted appraisal techniques; and

10 (2) The purchase prices from sales of at least three  
11 comparable properties and the address or location thereof. As  
12 used in this subdivision, the word "comparable" means that:

13 (a) Such sale was closed at a date relevant to the property  
14 valuation; and

15 (b) Such properties are not more than one mile from the  
16 site of the disputed property, except where no similar properties  
17 exist within one mile of the disputed property, the nearest  
18 comparable property shall be used. Such property shall be within  
19 five hundred square feet in size of the disputed property, and  
20 resemble the disputed property in age, floor plan, number of  
21 rooms, and other relevant characteristics.

22 2. Assessors in each county of this state and the City of  
23 St. Louis may send personal property assessment forms through the  
24 mail.

25 3. The following items of personal property shall each  
26 constitute separate subclasses of tangible personal property and  
27 shall be assessed and valued for the purposes of taxation at the

1 following percentages of their true value in money:

2 (1) Grain and other agricultural crops in an unmanufactured  
3 condition, one-half of one percent;

4 (2) Livestock, twelve percent;

5 (3) Farm machinery, twelve percent;

6 (4) Motor vehicles which are eligible for registration as  
7 and are registered as historic motor vehicles pursuant to section  
8 301.131 and aircraft which are at least twenty-five years old and  
9 which are used solely for noncommercial purposes and are operated  
10 less than fifty hours per year or aircraft that are home built  
11 from a kit, five percent;

12 (5) Poultry, twelve percent; and

13 (6) Tools and equipment used for pollution control and  
14 tools and equipment used in retooling for the purpose of  
15 introducing new product lines or used for making improvements to  
16 existing products by any company which is located in a state  
17 enterprise zone and which is identified by any standard  
18 industrial classification number cited in subdivision (5) of  
19 section 135.200, twenty-five percent.

20 4. The person listing the property shall enter a true and  
21 correct statement of the property, in a printed blank prepared  
22 for that purpose. The statement, after being filled out, shall  
23 be signed and either affirmed or sworn to as provided in section  
24 137.155. The list shall then be delivered to the assessor.

25 5. (1) All subclasses of real property, as such subclasses  
26 are established in Section 4(b) of Article X of the Missouri  
27 Constitution and defined in section 137.016, shall be assessed at

1 the following percentages of true value:

2 (a) For real property in subclass (1), nineteen percent;

3 (b) For real property in subclass (2), twelve percent; and

4 (c) For real property in subclass (3), thirty-two percent.

5 (2) A taxpayer may apply to the county assessor, or, if not  
6 located within a county, then the assessor of such city, for the  
7 reclassification of such taxpayer's real property if the use or  
8 purpose of such real property is changed after such property is  
9 assessed under the provisions of this chapter. If the assessor  
10 determines that such property shall be reclassified, he or she  
11 shall determine the assessment under this subsection based on the  
12 percentage of the tax year that such property was classified in  
13 each subclassification.

14 6. Manufactured homes, as defined in section 700.010, which  
15 are actually used as dwelling units shall be assessed at the same  
16 percentage of true value as residential real property for the  
17 purpose of taxation. The percentage of assessment of true value  
18 for such manufactured homes shall be the same as for residential  
19 real property. If the county collector cannot identify or find  
20 the manufactured home when attempting to attach the manufactured  
21 home for payment of taxes owed by the manufactured home owner,  
22 the county collector may request the county commission to have  
23 the manufactured home removed from the tax books, and such  
24 request shall be granted within thirty days after the request is  
25 made; however, the removal from the tax books does not remove the  
26 tax lien on the manufactured home if it is later identified or  
27 found. For purposes of this section, a manufactured home located



1 in a manufactured home rental park, rental community or on real  
2 estate not owned by the manufactured home owner shall be  
3 considered personal property. For purposes of this section, a  
4 manufactured home located on real estate owned by the  
5 manufactured home owner may be considered real property.

6 7. Each manufactured home assessed shall be considered a  
7 parcel for the purpose of reimbursement pursuant to section  
8 137.750, unless the manufactured home is real estate as defined  
9 in subsection 7 of section 442.015 and assessed as a realty  
10 improvement to the existing real estate parcel.

11 8. Any amount of tax due and owing based on the assessment  
12 of a manufactured home shall be included on the personal property  
13 tax statement of the manufactured home owner unless the  
14 manufactured home is real estate as defined in subsection 7 of  
15 section 442.015, in which case the amount of tax due and owing on  
16 the assessment of the manufactured home as a realty improvement  
17 to the existing real estate parcel shall be included on the real  
18 property tax statement of the real estate owner.

19 9. The assessor of each county and each city not within a  
20 county shall use the trade-in value published in the October  
21 issue of the National Automobile Dealers' Association Official  
22 Used Car Guide, or its successor publication, as the recommended  
23 guide of information for determining the true value of motor  
24 vehicles described in such publication. The assessor shall not  
25 use a value that is greater than the average trade-in value in  
26 determining the true value of the motor vehicle without  
27 performing a physical inspection of the motor vehicle. For

1 vehicles two years old or newer from a vehicle's model year, the  
2 assessor may use a value other than average without performing a  
3 physical inspection of the motor vehicle. In the absence of a  
4 listing for a particular motor vehicle in such publication, the  
5 assessor shall use such information or publications which in the  
6 assessor's judgment will fairly estimate the true value in money  
7 of the motor vehicle.

8 10. Before the assessor may increase the assessed valuation  
9 of any parcel of subclass (1) real property by more than fifteen  
10 percent since the last assessment, excluding increases due to new  
11 construction or improvements, the assessor shall conduct a  
12 physical inspection of such property.

13 11. If a physical inspection is required, pursuant to  
14 subsection 10 of this section, the assessor shall notify the  
15 property owner of that fact in writing and shall provide the  
16 owner clear written notice of the owner's rights relating to the  
17 physical inspection. If a physical inspection is required, the  
18 property owner may request that an interior inspection be  
19 performed during the physical inspection. The owner shall have  
20 no less than thirty days to notify the assessor of a request for  
21 an interior physical inspection.

22 12. A physical inspection, as required by subsection 10 of  
23 this section, shall include, but not be limited to, an on-site  
24 personal observation and review of all exterior portions of the  
25 land and any buildings and improvements to which the inspector  
26 has or may reasonably and lawfully gain external access, and  
27 shall include an observation and review of the interior of any

1 buildings or improvements on the property upon the timely request  
2 of the owner pursuant to subsection 11 of this section. Mere  
3 observation of the property via a drive-by inspection or the like  
4 shall not be considered sufficient to constitute a physical  
5 inspection as required by this section.

6 13. ~~【The provisions of subsections 11 and 12 of this~~  
7 ~~section shall only apply in any county with a charter form of~~  
8 ~~government with more than one million inhabitants.~~

9 ~~14.]~~ A county or city collector may accept credit cards as  
10 proper form of payment of outstanding property tax or license  
11 due. No county or city collector may charge surcharge for  
12 payment by credit card which exceeds the fee or surcharge charged  
13 by the credit card bank, processor, or issuer for its service. A  
14 county or city collector may accept payment by electronic  
15 transfers of funds in payment of any tax or license and charge  
16 the person making such payment a fee equal to the fee charged the  
17 county by the bank, processor, or issuer of such electronic  
18 payment.

19 ~~15]~~ 14. Any county or city not within a county in this  
20 state may, by an affirmative vote of the governing body of such  
21 county, opt out of the provisions of this section and sections  
22 137.073, 138.060, and 138.100 as enacted by house bill no. 1150  
23 of the ninety-first general assembly, second regular session and  
24 section 137.073 as modified by house committee substitute for  
25 senate substitute for senate committee substitute for senate bill  
26 no. 960, ninety-second general assembly, second regular session,  
27 for the next year of the general reassessment, prior to January

1 first of any year. No county or city not within a county shall  
2 exercise this opt-out provision after implementing the provisions  
3 of this section and sections 137.073, 138.060, and 138.100 as  
4 enacted by house bill no. 1150 of the ninety-first general  
5 assembly, second regular session and section 137.073 as modified  
6 by house committee substitute for senate substitute for senate  
7 committee substitute for senate bill no. 960, ninety-second  
8 general assembly, second regular session, in a year of general  
9 reassessment. For the purposes of applying the provisions of  
10 this subsection, a political subdivision contained within two or  
11 more counties where at least one of such counties has opted out  
12 and at least one of such counties has not opted out shall  
13 calculate a single tax rate as in effect prior to the enactment  
14 of house bill no. 1150 of the ninety-first general assembly,  
15 second regular session. A governing body of a city not within a  
16 county or a county that has opted out under the provisions of  
17 this subsection may choose to implement the provisions of this  
18 section and sections 137.073, 138.060, and 138.100 as enacted by  
19 house bill no. 1150 of the ninety-first general assembly, second  
20 regular session, and section 137.073 as modified by house  
21 committee substitute for senate substitute for senate committee  
22 substitute for senate bill no. 960, ninety-second general  
23 assembly, second regular session, for the next year of general  
24 reassessment, by an affirmative vote of the governing body prior  
25 to December thirty-first of any year.

26 ~~[16]~~ 15. The governing body of any city of the third  
27 classification with more than twenty-six thousand three hundred

1 but fewer than twenty-six thousand seven hundred inhabitants  
2 located in any county that has exercised its authority to opt out  
3 under subsection 15 of this section may levy separate and  
4 differing tax rates for real and personal property only if such  
5 city bills and collects its own property taxes or satisfies the  
6 entire cost of the billing and collection of such separate and  
7 differing tax rates. Such separate and differing rates shall not  
8 exceed such city's tax rate ceiling.

9 ~~[17]~~ 16. Any portion of real property that is available as  
10 reserve for strip, surface, or coal mining for minerals for  
11 purposes of excavation for future use or sale to others that has  
12 not been bonded and permitted under chapter 444 shall be assessed  
13 based upon how the real property is currently being used. Any  
14 information provided to a county assessor, state tax commission,  
15 state agency, or political subdivision responsible for the  
16 administration of tax policies shall, in the performance of its  
17 duties, make available all books, records, and information  
18 requested, except such books, records, and information as are by  
19 law declared confidential in nature, including individually  
20 identifiable information regarding a specific taxpayer or  
21 taxpayer's mine property. For purposes of this subsection, "mine  
22 property" shall mean all real property that is in use or readily  
23 available as a reserve for strip, surface, or coal mining for  
24 minerals for purposes of excavation for current or future use or  
25 sale to others that has been bonded and permitted under chapter  
26 444.

27 137.122. 1. As used in this section, the following terms

1 mean:

2 (1) "Business personal property", tangible personal  
3 property which is used in a trade or business or used for  
4 production of income and which has a determinable life of longer  
5 than one year except that supplies used by a business shall also  
6 be considered business personal property, but shall not include  
7 livestock, farm machinery, grain and other agricultural crops in  
8 an unmanufactured condition, property subject to the motor  
9 vehicle registration provisions of chapter 301, property assessed  
10 under section 137.078, the property of rural electric  
11 cooperatives under chapter 394, or property assessed by the state  
12 tax commission under chapters 151, 153, and 155, section 137.022,  
13 and sections 137.1000 to 137.1030;

14 (2) "Class life", the class life of property as set out in  
15 the federal Modified Accelerated Cost Recovery System life tables  
16 or their successors under the Internal Revenue Code as amended;

17 (3) "Economic or functional obsolescence", a loss in value  
18 of personal property above and beyond physical deterioration and  
19 age of the property. Such loss may be the result of economic or  
20 functional obsolescence or both;

21 (4) "Original cost", the price the current owner, the  
22 taxpayer, paid for the item without freight, installation,  
23 capitalized overhead expenses, or sales or use tax. In the case  
24 of acquisition of items of personal property as part of an  
25 acquisition of an entity, the original cost shall be the  
26 historical cost of those assets remaining in place and in use and  
27 the placed-in-service date shall be the date of acquisition by

1 the entity being acquired;

2 (5) "Placed in service", property is placed in service when  
3 it is ready and available for a specific use, whether in a  
4 business activity, an income-producing activity, a tax-exempt  
5 activity, or a personal activity. Even if the property is not  
6 being used, the property is in service when it is ready and  
7 available for its specific use;

8 (6) "Recovery period", the period over which the original  
9 cost of depreciable tangible personal property shall be  
10 depreciated for property tax purposes and shall be the same as  
11 the recovery period allowed for such property under the Internal  
12 Revenue Code.

13 2. To establish uniformity in the assessment of depreciable  
14 tangible personal property, each assessor shall use the  
15 standardized schedule of depreciation in this section to  
16 determine the assessed valuation of depreciable tangible personal  
17 property for the purpose of estimating the value of such property  
18 subject to taxation under this chapter.

19 3. For purposes of this section, and to estimate the value  
20 of depreciable tangible personal property for mass appraisal  
21 purposes, each assessor shall value depreciable tangible personal  
22 property by applying the class life and recovery period to the  
23 original cost of the property according to the following  
24 depreciation schedule. The percentage shown for the first year  
25 shall be the percentage of the original cost used for January  
26 first of the year following the year of acquisition of the  
27 property, and the percentage shown for each succeeding year shall

1 be the percentage of the original cost used for January first of  
 2 the respective succeeding year as follows:

3

4 Year                      Recovery Period in Years

5		3	5	7	10	15	20
6	1	75.00	85.00	89.29	92.50	95.00	96.25
7	2	37.50	59.50	70.16	78.62	85.50	89.03
8	3	12.50	41.65	55.13	66.83	76.95	82.35
9	4	5.00	24.99	42.88	56.81	69.25	76.18
10	5		10.00	30.63	48.07	62.32	70.46
11	6			18.38	39.33	56.09	65.18
12	7			10.00	30.59	50.19	60.29
13	8				21.85	44.29	55.77
14	9				15.00	38.38	51.31
15	10					32.48	46.85
16	11					26.57	42.38
17	12					20.67	37.92
18	13					15.00	33.46
19	14						29.00
20	15						24.54
21	16						20.08
22	17						20.00

23

24 Depreciable tangible personal property in all recovery periods  
 25 shall continue in subsequent years to have the depreciation



1 factor last listed in the appropriate column so long as it is  
2 owned or held by the taxpayer. The state tax commission shall  
3 study and analyze the values established by this method of  
4 assessment and in every odd-numbered year make recommendations to  
5 the joint committee on tax policy pertaining to any changes in  
6 this methodology, if any, that are warranted.

7 4. Such estimate of value determined under this section  
8 shall be presumed to be correct for the purpose of determining  
9 the true value in money of the depreciable tangible personal  
10 property, but such estimation may be disproved by a taxpayer by  
11 substantial and persuasive evidence of the true value in money  
12 under any method determined by the state tax commission to be  
13 correct, including, but not limited to, an appraisal of the  
14 tangible personal property specifically utilizing generally  
15 accepted appraisal techniques, and contained in a narrative  
16 appraisal report in accordance with the Uniform Standards of  
17 Professional Appraisal Practice or by proof of economic or  
18 functional obsolescence or evidence of excessive physical  
19 deterioration. For purposes of appeal of the provisions of this  
20 section, the salvage or scrap value of depreciable tangible  
21 personal property may only be considered if the property is not  
22 in use as of the assessment date.

23 5. This section shall not apply to business personal  
24 property placed in service before January 2, 2006. Nothing in  
25 this section shall create a presumption as to the proper method  
26 of determining the assessed valuation of business personal  
27 property placed in service before January 2, 2006.

1 Notwithstanding any provisions of this subsection or section to  
2 the contrary, as of January 1, 2021, this section shall apply to  
3 all stationary property used for transportation or storage of  
4 liquid and gaseous products including, but not limited to,  
5 petroleum products, natural gas, water, and sewage that was, is,  
6 or will be placed in service at any time.

7         6. The provisions of this section are not intended to  
8 modify the definition of tangible personal property as defined in  
9 section 137.010.

10         137.180. 1. Whenever any assessor shall increase the  
11 valuation of any real property he shall forthwith notify the  
12 record owner of such increase, either in person, or by mail  
13 directed to the last known address; every such increase in  
14 assessed valuation made by the assessor shall be subject to  
15 review by the county board of equalization whereat the landowner  
16 shall be entitled to be heard, and the notice to the landowner  
17 shall so state.

18         2. Effective January 1, 2009, for all counties with a  
19 charter form of government, other than any county adopting a  
20 charter form of government after January 1, 2008, whenever any  
21 assessor shall increase the valuation of any real property, he or  
22 she shall forthwith notify the record owner on or before June  
23 ~~[fifteenth]~~ first of such increase and, in a year of general  
24 reassessment, the county shall notify the record owner of the  
25 projected tax liability likely to result from such an increase,  
26 either in person, or by mail directed to the last known address;  
27 every such increase in assessed valuation made by the assessor

1 shall be subject to review by the county board of equalization  
2 whereat the landowner shall be entitled to be heard, and the  
3 notice to the landowner shall so state. Notice of the projected  
4 tax liability from the county shall accompany the notice of  
5 increased valuation from the assessor.

6 3. For all calendar years prior to the first day of January  
7 of the year following receipt of software necessary for the  
8 implementation of the requirements provided under subsections 4  
9 and 5 of this section from the state tax commission, for any  
10 county not subject to the provisions of subsection 2 of this  
11 section or subsection 2 of section 137.355, whenever any assessor  
12 shall increase the valuation of any real property, he or she  
13 shall forthwith notify the record owner on or before June  
14 ~~[fifteenth]~~ first of the previous assessed value and such  
15 increase either in person, or by mail directed to the last known  
16 address and include in such notice a statement indicating that  
17 the change in assessed value may impact the record owner's tax  
18 liability and provide all processes and deadlines for appealing  
19 determinations of the assessed value of such property. Such  
20 notice shall be provided in a font and format sufficient to alert  
21 a record owner of the potential impact upon tax liability and the  
22 appellate processes available.

23 4. Effective January first of the year following receipt of  
24 software necessary for the implementation of the requirements  
25 provided under this subsection and subsection 5 of this section  
26 from the state tax commission, for all counties not subject to  
27 the provisions of subsection 2 of this section or subsection 2 of

1 section 137.355, whenever any assessor shall increase the  
2 valuation of any real property, he or she shall forthwith notify  
3 the record owner on or before June [~~fifteenth~~] first of such  
4 increase and, in a year of general reassessment, the county shall  
5 notify the record owner of the projected tax liability likely to  
6 result from such an increase, either in person, or by mail  
7 directed to the last known address; every such increase in  
8 assessed valuation made by the assessor shall be subject to  
9 review by the county board of equalization whereat the landowner  
10 shall be entitled to be heard, and the notice to the landowner  
11 shall so state. Notice of the projected tax liability from the  
12 county shall accompany the notice of increased valuation from the  
13 assessor.

14 5. The notice of projected tax liability, required under  
15 subsections 2 and 4 of this section, from the county shall  
16 include:

17 (1) The record owner's name, address, and the parcel number  
18 of the property;

19 (2) A list of all political subdivisions levying a tax upon  
20 the property of the record owner;

21 (3) The projected tax rate for each political subdivision  
22 levying a tax upon the property of the record owner, and the  
23 purpose for each levy of such political subdivisions;

24 (4) The previous year's tax rates for each individual tax  
25 levy imposed by each political subdivision levying a tax upon the  
26 property of the record owner;

27 (5) The tax rate ceiling for each levy imposed by each

1 political subdivision levying a tax upon the property of the  
2 record owner;

3 (6) The contact information for each political subdivision  
4 levying a tax upon the property of the record owner;

5 (7) A statement identifying any projected tax rates for  
6 political subdivisions levying a tax upon the property of the  
7 record owner, which were not calculated and provided by the  
8 political subdivision levying the tax; and

9 (8) The total projected property tax liability of the  
10 taxpayer.

11 6. In addition to the requirements provided under  
12 subsections 1, 2, and 5 of this section, effective January 1,  
13 2011, in any county with a charter form of government and with  
14 more than one million inhabitants, whenever any assessor shall  
15 notify a record owner of any change in assessed value, such  
16 assessor shall provide notice that information regarding the  
17 assessment method and computation of value for such property is  
18 available on the assessor's website and provide the exact website  
19 address at which such information may be accessed. Such  
20 notification shall provide the assessor's contact information to  
21 enable taxpayers without internet access to request and receive  
22 information regarding the assessment method and computation of  
23 value for such property.

24 137.275. Every person who thinks himself aggrieved by the  
25 assessment of his property may appeal to the county board of  
26 equalization, in person, by attorney or agent, or in writing.  
27 Such appeals shall be lodged with the county board of

1 equalization on or before the [~~second~~] first Monday in July.

2 137.355. 1. If an assessor increases the valuation of any  
3 tangible personal property as estimated in the itemized list  
4 furnished to the assessor, and if an assessor increases the  
5 valuation of any real property, he shall forthwith notify the  
6 record owner of the increase either in person or by mail directed  
7 to the last known address, and if the address of the owner is  
8 unknown notice shall be given by publication in two newspapers  
9 published in the county.

10 2. For all calendar years prior to the first day of January  
11 of the year following receipt of software necessary for the  
12 implementation of the requirements provided under subsections 3  
13 and 4 of this section from the state tax commission, whenever any  
14 assessor shall increase the valuation of any real property, he or  
15 she shall forthwith notify the record owner on or before June  
16 [~~fifteenth~~] first of the previous assessed value and such  
17 increase either in person, or by mail directed to the last known  
18 address and include on the face of such notice, in no less than  
19 twelve-point font, the following statement:

20 NOTICE TO TAXPAYER: IF YOUR ASSESSED VALUE HAS  
21 INCREASED, IT MAY INCREASE YOUR REAL PROPERTY TAXES  
22 WHICH ARE DUE DECEMBER THIRTY-FIRST. IF YOU DO NOT  
23 AGREE THAT THE VALUE OF YOUR PROPERTY HAS INCREASED,  
24 YOU MUST CHALLENGE THE VALUE ON OR BEFORE \_\_\_\_\_  
25 (INSERT DATE BY WHICH APPEAL MUST BE FILED) BY  
26 CONTACTING YOUR COUNTY ASSESSOR.

27 3. Effective January first of the year following receipt of

1 software necessary for the implementation of the requirements  
2 provided under this subsection and subsection 4 of this section  
3 from the state tax commission, if an assessor increases the  
4 valuation of any real property, the assessor, on or before June  
5 ~~[fifteenth]~~ first, shall notify the record owner of the increase  
6 and, in a year of general reassessment, the county shall notify  
7 the record owner of the projected tax liability likely to result  
8 from such an increase either in person or by mail directed to the  
9 last known address, and, if the address of the owner is unknown,  
10 notice shall be given by publication in two newspapers published  
11 in the county. Notice of the projected tax liability from the  
12 county shall accompany the notice of increased valuation from the  
13 assessor.

14 4. The notice of projected tax liability, required under  
15 subsection 3 of this section, from the county shall include:

16 (1) Record owner's name, address, and the parcel number of  
17 the property;

18 (2) A list of all political subdivisions levying a tax upon  
19 the property of the record owner;

20 (3) The projected tax rate for each political subdivision  
21 levying a tax upon the property of the record owner, and the  
22 purpose for each levy of such political subdivisions;

23 (4) The previous year's tax rates for each individual tax  
24 levy imposed by each political subdivision levying a tax upon the  
25 property of the record owner;

26 (5) The tax rate ceiling for each levy imposed by each  
27 political subdivision levying a tax upon the property of the

1 record owner;

2 (6) The contact information for each political subdivision  
3 levying a tax upon the property of the record owner;

4 (7) A statement identifying any projected tax rates for  
5 political subdivisions levying a tax upon the property of the  
6 record owner, which were not calculated and provided by the  
7 political subdivision levying the tax; and

8 (8) The total projected property tax liability of the  
9 taxpayer.

10 137.385. Any person aggrieved by the assessment of his  
11 property may appeal to the county board of equalization. An  
12 appeal shall be in writing and the forms to be used for this  
13 purpose shall be furnished by the county clerk. Such appeal  
14 shall be lodged with the county clerk as secretary of the board  
15 of equalization before the ~~[third]~~ first Monday in ~~[June]~~ July;  
16 provided, that the board may in its discretion extend the time  
17 for filing such appeals.

18 138.060. 1. The county board of equalization shall, in a  
19 summary way, determine all appeals from the valuation of property  
20 made by the assessor, and shall correct and adjust the assessment  
21 accordingly. There shall be no presumption that the assessor's  
22 valuation is correct. In any county with a charter form of  
23 government with a population greater than two hundred eighty  
24 thousand inhabitants but less than two hundred eighty-five  
25 thousand inhabitants, ~~[and]~~ in any county with a charter form of  
26 government with greater than one million inhabitants, ~~[and]~~ in  
27 any city not within a county, and in any other county for any



1 property whose assessed valuation increased at least fifteen  
2 percent from the previous assessment unless the increase is due  
3 to new construction or improvement, the assessor shall have the  
4 burden to prove that the assessor's valuation does not exceed the  
5 true market value of the subject property. In such county or  
6 city, in the event a physical inspection of the subject property  
7 is required by subsection 10 of section 137.115, the assessor  
8 shall have the burden to establish the manner in which the  
9 physical inspection was performed and shall have the burden to  
10 prove that the physical inspection was performed in accordance  
11 with section 137.115. In such county or city, in the event the  
12 assessor fails to provide sufficient evidence to establish that  
13 the physical inspection was performed in accordance with section  
14 137.115, the property owner shall prevail on the appeal as a  
15 matter of law. At any hearing before the state tax commission or  
16 a court of competent jurisdiction of an appeal of assessment from  
17 a first class charter county or a city not within a county, the  
18 assessor shall not advocate nor present evidence advocating a  
19 valuation higher than that value finally determined by the  
20 assessor or the value determined by the board of equalization,  
21 whichever is higher, for that assessment period.

22 2. The county clerk shall keep an accurate record of the  
23 proceedings and orders of the board, and the assessor shall  
24 correct all erroneous assessments, and the clerk shall adjust the  
25 tax book according to the orders of such board and the orders of  
26 the state tax commission, except that in adding or deducting such  
27 percent to each tract or parcel of real estate as required by

1 such board or state tax commission, he shall add or deduct in  
2 each case any fractional sum of less than fifty cents, so that  
3 the value of any separate tract shall contain no fractions of a  
4 dollar.

5 138.090. 1. Except as provided in subsection 2 of this  
6 section, the county board of equalization in first class counties  
7 shall meet on the ~~first~~ third Monday in July of each year.

8 2. Upon a finding by the board that it is necessary in  
9 order to fairly hear all cases arising from a general  
10 reassessment, the board may begin meeting after July first in any  
11 applicable year to timely consider any appeal or complaint  
12 resulting from an evaluation made during a general reassessment  
13 of all taxable real property and possessory interests in the  
14 county. There shall be no presumption that the assessor's  
15 valuation is correct.

16 143.121. 1. The Missouri adjusted gross income of a  
17 resident individual shall be the taxpayer's federal adjusted  
18 gross income subject to the modifications in this section.

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

21 (1) The amount of any federal income tax refund received  
22 for a prior year which resulted in a Missouri income tax benefit.  
23 The amount added shall not include any federal income tax refund  
24 attributable to a tax credit reducing a taxpayer's federal tax  
25 liability pursuant to Pub. L. 116-136, enacted by the 116th  
26 United States Congress, for the tax year beginning on January 1,  
27 2020, and ending on December 31, 2020, and deducted from Missouri

1 adjusted gross income pursuant to section 143.171;

2 (2) Interest on certain governmental obligations excluded  
3 from federal gross income by 26 U.S.C. Section 103 of the  
4 Internal Revenue Code, as amended. The previous sentence shall  
5 not apply to interest on obligations of the state of Missouri or  
6 any of its political subdivisions or authorities and shall not  
7 apply to the interest described in subdivision (1) of subsection  
8 3 of this section. The amount added pursuant to this subdivision  
9 shall be reduced by the amounts applicable to such interest that  
10 would have been deductible in computing the taxable income of the  
11 taxpayer except only for the application of 26 U.S.C. Section 265  
12 of the Internal Revenue Code, as amended. The reduction shall  
13 only be made if it is at least five hundred dollars;

14 (3) The amount of any deduction that is included in the  
15 computation of federal taxable income pursuant to 26 U.S.C.  
16 Section 168 of the Internal Revenue Code as amended by the Job  
17 Creation and Worker Assistance Act of 2002 to the extent the  
18 amount deducted relates to property purchased on or after July 1,  
19 2002, but before July 1, 2003, and to the extent the amount  
20 deducted exceeds the amount that would have been deductible  
21 pursuant to 26 U.S.C. Section 168 of the Internal Revenue Code of  
22 1986 as in effect on January 1, 2002;

23 (4) The amount of any deduction that is included in the  
24 computation of federal taxable income for net operating loss  
25 allowed by 26 U.S.C. Section 172 of the Internal Revenue Code of  
26 1986, as amended, other than the deduction allowed by 26 U.S.C.  
27 Section 172(b)(1)(G) and 26 U.S.C. Section 172(i) of the Internal

1 Revenue Code of 1986, as amended, for a net operating loss the  
2 taxpayer claims in the tax year in which the net operating loss  
3 occurred or carries forward for a period of more than twenty  
4 years and carries backward for more than two years. Any amount  
5 of net operating loss taken against federal taxable income but  
6 disallowed for Missouri income tax purposes pursuant to this  
7 subdivision after June 18, 2002, may be carried forward and taken  
8 against any income on the Missouri income tax return for a period  
9 of not more than twenty years from the year of the initial loss;  
10 and

11 (5) For nonresident individuals in all taxable years ending  
12 on or after December 31, 2006, the amount of any property taxes  
13 paid to another state or a political subdivision of another state  
14 for which a deduction was allowed on such nonresident's federal  
15 return in the taxable year unless such state, political  
16 subdivision of a state, or the District of Columbia allows a  
17 subtraction from income for property taxes paid to this state for  
18 purposes of calculating income for the income tax for such state,  
19 political subdivision of a state, or the District of Columbia;

20 (6) For all tax years beginning on or after January 1,  
21 2018, any interest expense paid or accrued in a previous taxable  
22 year, but allowed as a deduction under 26 U.S.C. Section 163, as  
23 amended, in the current taxable year by reason of the  
24 carryforward of disallowed business interest provisions of 26  
25 U.S.C. Section 163(j), as amended. For the purposes of this  
26 subdivision, an interest expense is considered paid or accrued  
27 only in the first taxable year the deduction would have been

1 allowable under 26 U.S.C. Section 163, as amended, if the  
2 limitation under 26 U.S.C. Section 163(j), as amended, did not  
3 exist.

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

7 (1) Interest received on deposits held at a federal reserve  
8 bank or interest or dividends on obligations of the United States  
9 and its territories and possessions or of any authority,  
10 commission or instrumentality of the United States to the extent  
11 exempt from Missouri income taxes pursuant to the laws of the  
12 United States. The amount subtracted pursuant to this  
13 subdivision shall be reduced by any interest on indebtedness  
14 incurred to carry the described obligations or securities and by  
15 any expenses incurred in the production of interest or dividend  
16 income described in this subdivision. The reduction in the  
17 previous sentence shall only apply to the extent that such  
18 expenses including amortizable bond premiums are deducted in  
19 determining the taxpayer's federal adjusted gross income or  
20 included in the taxpayer's Missouri itemized deduction. The  
21 reduction shall only be made if the expenses total at least five  
22 hundred dollars;

23 (2) The portion of any gain, from the sale or other  
24 disposition of property having a higher adjusted basis to the  
25 taxpayer for Missouri income tax purposes than for federal income  
26 tax purposes on December 31, 1972, that does not exceed such  
27 difference in basis. If a gain is considered a long-term capital

1 gain for federal income tax purposes, the modification shall be  
2 limited to one-half of such portion of the gain;

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

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

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

16 (6) The portion of capital gain specified in section  
17 135.357 that would otherwise be included in federal adjusted  
18 gross income;

19 (7) The amount that would have been deducted in the  
20 computation of federal taxable income pursuant to 26 U.S.C.  
21 Section 168 of the Internal Revenue Code as in effect on January  
22 1, 2002, to the extent that amount relates to property purchased  
23 on or after July 1, 2002, but before July 1, 2003, and to the  
24 extent that amount exceeds the amount actually deducted pursuant  
25 to 26 U.S.C. Section 168 of the Internal Revenue Code as amended  
26 by the Job Creation and Worker Assistance Act of 2002;

27 (8) For all tax years beginning on or after January 1,

1 2005, the amount of any income received for military service  
2 while the taxpayer serves in a combat zone which is included in  
3 federal adjusted gross income and not otherwise excluded  
4 therefrom. As used in this section, "combat zone" means any area  
5 which the President of the United States by Executive Order  
6 designates as an area in which Armed Forces of the United States  
7 are or have engaged in combat. Service is performed in a combat  
8 zone only if performed on or after the date designated by the  
9 President by Executive Order as the date of the commencing of  
10 combat activities in such zone, and on or before the date  
11 designated by the President by Executive Order as the date of the  
12 termination of combatant activities in such zone;

13 (9) For all tax years ending on or after July 1, 2002, with  
14 respect to qualified property that is sold or otherwise disposed  
15 of during a taxable year by a taxpayer and for which an  
16 additional modification was made under subdivision (3) of  
17 subsection 2 of this section, the amount by which additional  
18 modification made under subdivision (3) of subsection 2 of this  
19 section on qualified property has not been recovered through the  
20 additional subtractions provided in subdivision (7) of this  
21 subsection;

22 (10) For all tax years beginning on or after January 1,  
23 2014, the amount of any income received as payment from any  
24 program which provides compensation to agricultural producers who  
25 have suffered a loss as the result of a disaster or emergency,  
26 including the:

27 (a) Livestock Forage Disaster Program;

- 1 (b) Livestock Indemnity Program;
- 2 (c) Emergency Assistance for Livestock, Honeybees, and  
3 Farm-Raised Fish;
- 4 (d) Emergency Conservation Program;
- 5 (e) Noninsured Crop Disaster Assistance Program;
- 6 (f) Pasture, Rangeland, Forage Pilot Insurance Program;
- 7 (g) Annual Forage Pilot Program;
- 8 (h) Livestock Risk Protection Insurance Plan; and
- 9 (i) Livestock Gross Margin Insurance Plan; and
- 10 (11) For all tax years beginning on or after January 1,  
11 2018, any interest expense paid or accrued in the current taxable  
12 year, but not deducted as a result of the limitation imposed  
13 under 26 U.S.C. Section 163(j), as amended. For the purposes of  
14 this subdivision, an interest expense is considered paid or  
15 accrued only in the first taxable year the deduction would have  
16 been allowable under 26 U.S.C. Section 163, as amended, if the  
17 limitation under 26 U.S.C. Section 163(j), as amended, did not  
18 exist.

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

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

25 6. In addition to the modifications to a taxpayer's federal  
26 adjusted gross income in this section, to calculate Missouri  
27 adjusted gross income there shall be subtracted from the



1 taxpayer's federal adjusted gross income any gain recognized  
2 pursuant to 26 U.S.C. Section 1033 of the Internal Revenue Code  
3 of 1986, as amended, arising from compulsory or involuntary  
4 conversion of property as a result of condemnation or the  
5 imminence thereof.

6 7. (1) As used in this subsection, "qualified health  
7 insurance premium" means the amount paid during the tax year by  
8 such taxpayer for any insurance policy primarily providing health  
9 care coverage for the taxpayer, the taxpayer's spouse, or the  
10 taxpayer's dependents.

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

18 8. (1) Beginning January 1, 2014, in addition to the  
19 subtractions provided in this section, one hundred percent of the  
20 cost incurred by a taxpayer for a home energy audit conducted by  
21 an entity certified by the department of natural resources under  
22 section 640.153 or the implementation of any energy efficiency  
23 recommendations made in such an audit shall be subtracted from  
24 the taxpayer's federal adjusted gross income to the extent the  
25 amount paid for any such activity is included in federal taxable  
26 income. The taxpayer shall provide the department of revenue  
27 with a summary of any recommendations made in a qualified home

1 energy audit, the name and certification number of the qualified  
2 home energy auditor who conducted the audit, and proof of the  
3 amount paid for any activities under this subsection for which a  
4 deduction is claimed. The taxpayer shall also provide a copy of  
5 the summary of any recommendations made in a qualified home  
6 energy audit to the department of natural resources.

7 (2) At no time shall a deduction claimed under this  
8 subsection by an individual taxpayer or taxpayers filing combined  
9 returns exceed one thousand dollars per year for individual  
10 taxpayers or cumulatively exceed two thousand dollars per year  
11 for taxpayers filing combined returns.

12 (3) Any deduction claimed under this subsection shall be  
13 claimed for the tax year in which the qualified home energy audit  
14 was conducted or in which the implementation of the energy  
15 efficiency recommendations occurred. If implementation of the  
16 energy efficiency recommendations occurred during more than one  
17 year, the deduction may be claimed in more than one year, subject  
18 to the limitations provided under subdivision (2) of this  
19 subsection.

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

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

1           143.171. 1. For all tax years beginning on or after  
2 January 1, 1994, and ending on or before December 31, 2018, an  
3 individual taxpayer shall be allowed a deduction for his or her  
4 federal income tax liability under Chapter 1 of the Internal  
5 Revenue Code for the same taxable year for which the Missouri  
6 return is being filed, not to exceed five thousand dollars on a  
7 single taxpayer's return or ten thousand dollars on a combined  
8 return, after reduction for all credits thereon, except the  
9 credit for payments of federal estimated tax, the credit for the  
10 overpayment of any federal tax, and the credits allowed by the  
11 Internal Revenue Code by 26 U.S.C. Section 31, 26 U.S.C. Section  
12 27, and 26 U.S.C. Section 34.

13           2. Notwithstanding any other provision of law to the  
14 contrary, for all tax years beginning on or after January 1,  
15 2019, an individual taxpayer shall be allowed a deduction equal  
16 to a percentage of his or her federal income tax liability under  
17 Chapter 1 of the Internal Revenue Code for the same taxable year  
18 for which the Missouri return is being filed, not to exceed five  
19 thousand dollars on a single taxpayer's return or ten thousand  
20 dollars on a combined return, after reduction for all credits  
21 thereon, except the credit for payments of federal estimated tax,  
22 the credit for the overpayment of any federal tax, and the  
23 credits allowed by the Internal Revenue Code by 26 U.S.C. Section  
24 31, 26 U.S.C. Section 27, and 26 U.S.C. Section 34. The  
25 deduction percentage is determined according to the following  
26 table:

1	If the Missouri gross	The deduction percentage
2	income on the return is:	is:
3	\$25,000 or less	35 percent
4	From \$25,001 to \$50,000	25 percent
5	From \$50,001 to \$100,000	15 percent
6	From \$100,001 to \$125,000	5 percent
7	\$125,001 or more	0 percent

8

9 Notwithstanding any law to the contrary, any tax credit reducing  
10 a taxpayer's federal tax liability under Pub. L. 116-136, enacted  
11 by the 116th United States Congress, for the tax year beginning  
12 on January 1, 2020, and ending on December 31, 2020, shall not be  
13 used to determine a taxpayer's federal tax liability, and the  
14 amount shall be included in the deduction allowed to the  
15 taxpayer.

16 3. For all tax years beginning on or after September 1,  
17 1993, a corporate taxpayer shall be allowed a deduction for fifty  
18 percent of its federal income tax liability under Chapter 1 of  
19 the Internal Revenue Code for the same taxable year for which the  
20 Missouri return is being filed after reduction for all credits  
21 thereon, except the credit for payments of federal estimated tax,  
22 the credit for the overpayment of any federal tax, and the  
23 credits allowed by the Internal Revenue Code by 26 U.S.C. Section  
24 31, 26 U.S.C. Section 27, and 26 U.S.C. Section 34.

25 4. If a federal income tax liability for a tax year prior  
26 to the applicability of sections 143.011 to 143.996 for which he  
27 was not previously entitled to a Missouri deduction is later paid

1 or accrued, he may deduct the federal tax in the later year to  
2 the extent it would have been deductible if paid or accrued in  
3 the prior year.

4 143.425. 1. For the purposes of this section, the  
5 following terms shall mean:

6 (1) "Administrative adjustment request", an administrative  
7 adjustment request filed by a partnership under 26 U.S.C. Section  
8 6227;

9 (2) "Audited partnership", a partnership subject to a  
10 partnership level audit resulting in a federal adjustment;

11 (3) "Corporate partner", a partner that is subject to tax  
12 under section 143.071;

13 (4) "Direct partner", a partner that holds an interest  
14 directly in a partnership or pass-through entity;

15 (5) "Exempt partner", a partner that is exempt from  
16 taxation under the provisions of subdivisions (1) or (4) of  
17 subsection 2 of section 143.441, except on unrelated business  
18 taxable income;

19 (6) "Federal adjustment", a change to an item or amount  
20 determined under the Internal Revenue Code that is used by a  
21 taxpayer to compute Missouri individual or corporate income tax  
22 owed, whether that change results from action by the IRS,  
23 including a partnership level audit, or the filing of an amended  
24 federal return, federal refund claim, or an administrative  
25 adjustment request by the taxpayer. A federal adjustment is  
26 positive to the extent that it increases Missouri taxable income  
27 as determined under section 143.431, or Missouri adjusted gross

1 income under section 143.121 or 143.181, and is negative to the  
2 extent that it decreases such Missouri taxable income or Missouri  
3 adjusted gross income;

4 (7) "Federal adjustments report", methods or forms, which  
5 shall be prescribed by the department of revenue, for use by a  
6 taxpayer to report final federal adjustments, including an  
7 amended Missouri tax return, a uniform multistate report, or an  
8 information return, notwithstanding any provision of law  
9 restricting the form or applicability of information return  
10 filing;

11 (8) "Federal partnership representative", the person the  
12 partnership designates for the tax year as the partnership's  
13 representative, or the person the IRS has appointed to act as the  
14 federal partnership representative, under 26 U.S.C. Section  
15 6223(a);

16 (9) "Final determination date", shall be the following:

17 (a) Except as provided under paragraphs (b) and (c) of this  
18 subdivision, if the federal adjustment arises from an IRS audit  
19 or other action by the IRS, the final determination date shall be  
20 the first day on which no federal adjustments arising from such  
21 audit or other action remain to be finally determined, whether by  
22 IRS decision with respect to which all rights of appeal have been  
23 waived or exhausted, by agreement, or, if appealed or contested,  
24 by a final decision with respect to which all rights of appeal  
25 have been waived or exhausted. For agreements required to be  
26 signed by the IRS and the taxpayer, the final determination date  
27 shall be the date on which the last party signed the agreement;

1       (b) For federal adjustments arising from an IRS audit or  
2 other action by the IRS, if the taxpayer filed as a member of a  
3 Missouri consolidated return, the final determination date shall  
4 be the first day on which no related federal adjustments arising  
5 from such audit remain to be finally determined, as described in  
6 paragraph (a) of this subdivision, for the entire group;

7       (c) If the federal adjustment results from filing an  
8 amended federal return, a federal refund claim, or an  
9 administrative adjustment request, or if it is a federal  
10 adjustment reported on an amended federal return or other similar  
11 report filed under 26 U.S.C. Section 6225(c), the final  
12 determination date shall be the day on which the amended return,  
13 refund claim, administrative adjustment request, or other similar  
14 report was filed;

15       (10) "Final federal adjustment", a federal adjustment that  
16 remains in effect after the final determination date for such  
17 federal adjustment has passed;

18       (11) "IRS", the Internal Revenue Service of the United  
19 States Department of the Treasury;

20       (12) "Indirect partner", a partner in a partnership or  
21 pass-through entity, where such partnership or pass-through  
22 entity itself holds a direct or indirect interest in another  
23 partnership or pass-through entity. A partnership or pass-  
24 through entity holds an "indirect interest" in another  
25 partnership or pass-through entity where its interest is held  
26 through an indirect partner or series of indirect partners;

27       (13) "Non-resident partner", an individual, trust, or

1 estate partner that is not a resident partner;

2 (14) "Partner", a person that holds an interest directly or  
3 indirectly in a partnership or other pass-through entity;

4 (15) "Partnership", the same meaning as used in 26 U.S.C.  
5 Sections 701 to 771;

6 (16) "Partnership level audit", an examination by the IRS  
7 at the partnership level under 26 U.S.C. Sections 6221 to 6241,  
8 as enacted by the Bipartisan Budget Act of 2015, Public Law 114-  
9 74, and any amendments thereto, which results in federal  
10 adjustments;

11 (17) "Pass-through entity", an entity, other than a  
12 partnership, that is not subject to tax under section 143.071,  
13 section 153.020, chapter 148, or a tax on insurance companies or  
14 insurance providers imposed by the state of Missouri;

15 (18) "Publicly traded partnership", the same meaning as  
16 used in 26 U.S.C. Section 7704(b), and any amendments thereto;

17 (19) "Reallocation adjustment", a federal adjustment  
18 resulting from a partnership level audit or an administrative  
19 adjustment request that changes the shares of one or more items  
20 of partnership income, gain, loss, expense, or credit allocated  
21 to direct partners. A positive reallocation adjustment means the  
22 portion of a reallocation adjustment that would increase federal  
23 adjusted gross income or federal taxable income for one or more  
24 direct partners, and a negative reallocation adjustment means the  
25 portion of a reallocation adjustment that would decrease federal  
26 adjusted gross income or federal taxable income for one or more  
27 direct partners;



1       (20) "Resident partner", an individual, trust, or estate  
2 partner that is a resident of Missouri as defined under section  
3 143.101 for individuals, or under section 143.331 for trusts or  
4 estates, for the relevant tax period;

5       (21) "Reviewed year", the tax year of a partnership that is  
6 subject to a partnership level audit which results in a federal  
7 adjustment;

8       (22) "Taxpayer", any individual or entity subject to a tax  
9 in Missouri or a tax-related reporting requirement in Missouri  
10 and, unless the context clearly indicates otherwise, includes a  
11 partnership subject to a partnership level audit or a partnership  
12 that has made an administrative adjustment request, as well as a  
13 tiered partner of that partnership;

14       (23) "Tiered partner", any partner that is a partnership or  
15 pass-through entity;

16       (24) "Unrelated business taxable income", the same meaning  
17 as defined in 26 U.S.C. Section 512.

18       2. Except in the case of final federal adjustments that are  
19 reported by a partnership and its partners using the procedures  
20 provided under subsections 3 to 9 of this section, final federal  
21 adjustments required to be reported for federal purposes under 26  
22 U.S.C. Section 6225(a)(2), and changes required to be reported  
23 under section 143.601, a taxpayer shall report and pay any  
24 Missouri tax due with respect to final federal adjustments  
25 arising from an audit or other action by the IRS or reported by  
26 the taxpayer on a timely filed amended federal income tax return,  
27 including a return or other similar report filed under 26 U.S.C.

1 Section 6225(c)(2), or federal claim for refund, by filing a  
2 federal adjustments report with the department of revenue for the  
3 reviewed year and, if applicable, paying the additional Missouri  
4 tax owed by the taxpayer no later than one hundred eighty days  
5 after the final determination date.

6 3. Except for adjustments required to be reported for  
7 federal purposes under 26 U.S.C. Section 6225(a)(2), and the  
8 distributive share of adjustments that have been reported as  
9 required under subsection 2 of this section, partnerships and  
10 partners shall report final federal adjustments arising from a  
11 partnership level audit or an administrative adjustment request  
12 and make payments as required under subsections 3 to 9 of this  
13 section.

14 4. (1) With respect to an action required or permitted to  
15 be taken by a partnership under subsections 3 to 9 of this  
16 section, a proceeding under section 143.631 for reconsideration  
17 by the director of revenue, appeal to the administrative hearing  
18 commission, or review by the judiciary with respect to such  
19 action, the state partnership representative for the reviewed  
20 year shall have the sole authority to act on behalf of the  
21 partnership, and the partnership's direct partners and indirect  
22 partners shall be bound by those actions.

23 (2) The state partnership representative for the reviewed  
24 year is the partnership's federal partnership representative  
25 unless the partnership designates in writing another person as  
26 its state partnership representative.

27 (3) The department of revenue may establish reasonable

1 qualifications and procedures for designating a person, other  
2 than the federal partnership representative, to be the state  
3 partnership representative.

4 (4) The state partnership representative shall be  
5 considered an authorized representative of the partnership and  
6 its partners under section 32.057 for the purposes of compliance  
7 with this section, or participating in a proceeding described in  
8 subdivision (1) of this section.

9 5. Final federal adjustments subject to the requirements of  
10 subsections 3 to 9 of this section, except for those subject to a  
11 properly made election under subsection 6 of this section, shall  
12 be reported as follows:

13 (1) No later than ninety days after the final determination  
14 date, the partnership shall:

15 (a) File a completed federal adjustments report with the  
16 department of revenue, including information as required by the  
17 department of revenue;

18 (b) Notify each of its direct partners of their  
19 distributive share of the final federal adjustments including  
20 information as required by the department of revenue;

21 (c) Pay any additional amount under section 143.411 that  
22 would have been due had the final federal adjustments originally  
23 been reported properly, unless the partnership is a publicly  
24 traded partnership; and

25 (d) If the partnership is a publicly traded partnership,  
26 report such information as is required by the department of  
27 revenue and in the manner and format as required by department of

1 revenue instruction, including the name, address, and taxpayer  
2 identification number of each direct partner with income in  
3 Missouri which the publicly traded partnership can reasonably  
4 determine to be:

5 a. Six hundred dollars or more if the partner is an  
6 individual; or

7 b. One hundred dollars or more if the partner is a  
8 corporation or entity other than an individual;

9 (2) No later than one hundred eighty days after the final  
10 determination date, each direct partner that is subject to tax  
11 under sections 143.011 to 143.996, section 153.020, chapter 148,  
12 or a Missouri tax on insurance companies or insurance providers,  
13 shall:

14 (a) File a federal adjustments report reporting the  
15 distributive share of the adjustments reported to them under  
16 paragraph (b) of subdivision (1) of this subsection; and

17 (b) Pay any additional amount of tax due as if final  
18 federal adjustments had been properly reported, plus any penalty  
19 and interest due under sections 143.011 to 143.996 or any other  
20 provision of law, and less any credit for related amounts paid or  
21 withheld and remitted on behalf of the direct partner. The rate  
22 of interest on any amount due shall be determined by section  
23 32.068.

24 6. (1) Subject to the limitations provided under  
25 subdivision (2) of this subsection, an audited partnership making  
26 an election under this subsection shall:

27 (a) No later than ninety days after the final determination

1 date, file a completed federal adjustments report, including  
2 information as required by department of revenue, and notify the  
3 department of revenue that it is making the election under this  
4 subsection;

5 (b) No later than ninety days after the final determination  
6 date, pay an amount, determined as follows, in lieu of taxes owed  
7 by its direct and indirect partners:

8 a. Exclude from final federal adjustments the distributive  
9 share of such adjustments reported to a direct exempt partner not  
10 subject to tax under sections 143.011 to 143.996;

11 b. For the total distributive shares of the remaining final  
12 federal adjustments reported to direct corporate partners subject  
13 to tax under section 143.071, and to direct exempt partners  
14 subject to tax under sections 143.011 to 143.996, apportion and  
15 allocate such adjustments as provided under section 143.455 if  
16 applicable, and multiply the resulting amount by the tax rate  
17 provided under section 143.071 for direct corporate partners and  
18 direct exempt partners that are corporations, or the top rate of  
19 tax under section 143.011 for direct exempt partners that are not  
20 corporations;

21 c. For the total distributive shares of the remaining final  
22 federal adjustments reported to non-resident direct partners  
23 subject to tax under sections 143.011 to 143.996, determine the  
24 amount of such adjustments which is derived from or connected  
25 with sources in Missouri as described in section 143.421, and  
26 multiply the resulting amount by the highest rate of tax under  
27 section 143.011;

1       d. For the total distributive shares of the remaining final  
2 federal adjustments reported to tiered partners:

3       (i) Determine the amount of such adjustments which is of a  
4 type such that it would be subject to sourcing to this state  
5 under section 143.421; and then determine the portion of such  
6 amount that would be sourced to the state under section 143.421;

7       (ii) Determine the amount of such adjustments which is of a  
8 type such that it would not be subject to sourcing to Missouri by  
9 a nonresident partner under section 143.421;

10       (iii) Determine the portion of the amount determined in  
11 item (ii) of this subparagraph that can be established, under  
12 regulation issued by the department of revenue, to be properly  
13 allocable to nonresident indirect partners or other partners not  
14 subject to tax on the adjustments;

15       (iv) Multiply the sum of the amounts determined in  
16 subparagraphs a and b of this paragraph, reduced by the amount  
17 determined in subparagraph c of this paragraph, by the highest  
18 rate of tax under section 143.011;

19       e. For the total distributive shares of the remaining final  
20 federal adjustments reported to resident direct partners subject  
21 to tax under section 143.011 or 143.061, multiply such amount by  
22 the highest rate of tax under section 143.011;

23       f. For the total distributive shares of the remaining final  
24 federal adjustments reported to direct partners subject to tax  
25 under chapter 148, section 153.020, or a Missouri tax on  
26 insurance companies or insurance providers, apportion and  
27 allocate such adjustments in the manner provided by law for such

1 tax, if applicable, and multiply the resulting amount by the tax  
2 rate applicable to such direct partner;

3 g. Add the amounts determined under subparagraphs b to f of  
4 this paragraph, in addition to any penalty and interest as  
5 provided under sections 143.011 to 143.961 or any other provision  
6 of law. The rate of interest on any amount due shall be  
7 determined by section 32.068.

8 (2) Final federal adjustments subject to the election  
9 provided for under this subsection shall not include:

10 (a) The distributive share of final audit adjustments that  
11 would, under section 143.455, be included in the apportionable  
12 income of any direct or indirect corporate partner, provided that  
13 the audited partnership can reasonably determine such amount; and

14 (b) Any final federal adjustments resulting from an  
15 administrative adjustment request.

16 (3) An audited partnership not otherwise subject to any  
17 reporting or payment obligation to Missouri that makes an  
18 election under this subsection consents to be subject to Missouri  
19 law related to reporting, assessment, payment, and collection of  
20 Missouri tax calculated under this subsection.

21 7. The direct and indirect partners of an audited  
22 partnership that are tiered partners, and all of the partners of  
23 such tiered partners that are subject to tax under sections  
24 143.011 to 143.961, shall be subject to the reporting and payment  
25 requirements of subsection 5 of this section, and such tiered  
26 partners shall be entitled to make the election provided under  
27 subsection 6 of this section. The tiered partners or their

1 partners shall make required reports and payments no later than  
2 ninety days after the time for filing and furnishing statements  
3 to tiered partners and their partners as established under 26  
4 U.S.C. Section 6226. The department of revenue may promulgate  
5 rules to establish procedures and interim time periods for the  
6 reports and payments required by tiered partners and their  
7 partners, and for making the elections under subsection 6 of this  
8 section.

9 8. (1) The election made under subsection 6 of this  
10 section shall be irrevocable, unless the director of revenue, in  
11 his or her discretion or that of the directors' designee,  
12 determines otherwise.

13 (2) If properly reported and paid by the audited  
14 partnership or tiered partner, the amount determined under  
15 subdivision (2) of subsection 6 of this section shall be treated  
16 as paid in lieu of taxes owed by its direct and indirect  
17 partners, to the extent applicable, on the same final federal  
18 adjustments. The direct partners or indirect partners shall not  
19 take any deduction or credit on the determined amount, or claim a  
20 refund of such amount in this state. Nothing in this subsection  
21 shall preclude a direct resident partner from claiming a credit  
22 against the tax otherwise due to this state under section  
23 143.081, or any amounts paid by the audited partnership or tiered  
24 partner on the resident partner's behalf to another state or  
25 local tax jurisdiction in accordance with the provisions of  
26 section 143.081.

27 9. Nothing in subsections 3 to 9 of this section shall be



1 construed to prevent the department of revenue from assessing  
2 direct partners or indirect partners for taxes owed by such  
3 partners, using the best information available, in the event that  
4 a partnership or tiered partner fails to timely make any report  
5 or payment required under subsections 3 to 9 of this section for  
6 any reason.

7 10. The department of revenue shall assess additional tax,  
8 interest, and penalties arising from final federal adjustments  
9 arising from an audit by the IRS, including a partnership level  
10 audit, or reported by the taxpayer on an amended federal income  
11 tax return, or as part of an administrative adjustment request by  
12 the following dates:

13 (1) If a taxpayer files with the department of revenue a  
14 federal adjustments report or an amended Missouri tax return as  
15 required within the period provided under subsections 2 to 9 of  
16 this section, the department of revenue shall assess any amounts,  
17 including in-lieu-of amounts, taxes, interest, and penalties  
18 arising from such federal adjustments if the department of  
19 revenue issues a notice of the assessment to the taxpayer no  
20 later than:

21 (a) The expiration of the limitations period provided under  
22 section 143.711; or

23 (b) The expiration of the one year period following the  
24 date of filing with the department of revenue of the federal  
25 adjustments report;

26 (2) If the taxpayer fails to file the federal adjustments  
27 report within the period provided under subsections 2 to 9 of

1 this section, as appropriate, or the federal adjustments report  
2 filed by the taxpayer omits final federal adjustments or  
3 understates the correct amount of tax owed, the department of  
4 revenue shall assess amounts or additional amounts including in-  
5 lieu-of amounts, taxes, interest, and penalties arising from the  
6 final federal adjustments, if it mails a notice of the assessment  
7 to the taxpayer by a date which is the latest of the following:

8 (a) The expiration of the limitations period provided under  
9 section 143.711;

10 (b) The expiration of the one year period following the  
11 date the federal adjustments report was filed with the department  
12 of revenue; or

13 (c) Absent fraud, the expiration of the six-year period  
14 following the final determination date.

15 11. A taxpayer may make estimated payments to the  
16 department of revenue of the Missouri tax expected to result from  
17 a pending IRS audit, prior to the due date of the federal  
18 adjustments report, without having to file such report with the  
19 department of revenue. The estimated tax payments shall be  
20 credited against any tax liability ultimately found to be due to  
21 Missouri and shall limit the accrual of further interest on such  
22 amount. If the estimated tax payments exceed the final tax  
23 liability and interest ultimately determined to be due, the  
24 taxpayer shall be entitled to a refund or credit for the excess,  
25 provided the taxpayer files a federal adjustments report or claim  
26 for refund or credit of tax under section 143.781 or 143.821 no  
27 later than one year following the final determination date.

1           12. Except for final federal adjustments required to be  
2 reported for federal purposes under 26 U.S.C. Section 6225(a)(2),  
3 a taxpayer may file a claim for refund or credit of tax arising  
4 from federal adjustments made by the IRS on or before the later  
5 of:

6           (1) The expiration of the last day for filing a claim for  
7 refund or credit of Missouri tax under section 143.801, including  
8 any extensions; or

9           (2) One year from the date a federal adjustments report  
10 required under subsections 2 to 9 of this section, as applicable,  
11 was due to the department of revenue, including any extensions  
12 provided under subsection 13 of this section.

13 The federal adjustments report shall serve as the means for the  
14 taxpayer to report additional tax due, report a claim for refund  
15 or credit of tax, and make other adjustments resulting from  
16 adjustments to the taxpayer's federal taxable income.

17           13. (1) Unless otherwise agreed in writing by the taxpayer  
18 and the department of revenue, any adjustments by the department  
19 or by the taxpayer made after the expiration of the appropriate  
20 limitations period provided under section 143.711 or 143.801  
21 shall be limited to changes to the taxpayer's tax liability  
22 arising from federal adjustments.

23           (2) For purposes of compliance with this section, the time  
24 periods provided for in chapter 143 may be extended:

25           (a) Automatically, upon written notice to the department of  
26 revenue, by ninety days for an audited partnership or tiered  
27 partner which has one hundred or more direct partners; or

1           (b) By written agreement between the taxpayer and the  
2 department of revenue.

3           (3) Any extension granted under this subsection for filing  
4 the federal adjustments report extends the last day prescribed by  
5 law for assessing any additional tax arising from the adjustments  
6 to federal taxable income and the period for filing a claim for  
7 refund or credit of taxes under section 143.781 or 143.821.

8           14. The department of revenue shall promulgate rules to  
9 implement the provisions of this section. Any rule or portion of  
10 a rule, as that term is defined in section 536.010, that is  
11 created under the authority delegated in this section shall  
12 become effective only if it complies with and is subject to all  
13 of the provisions of chapter 536 and, if applicable, section  
14 536.028. This section and chapter 536 are nonseverable and if  
15 any of the powers vested with the general assembly pursuant to  
16 chapter 536 to review, to delay the effective date, or to  
17 disapprove and annul a rule are subsequently held  
18 unconstitutional, then the grant of rulemaking authority and any  
19 rule proposed or adopted after August 28, 2020, shall be invalid  
20 and void.

21           15. The provisions of this section shall apply to any  
22 adjustments to a taxpayer's federal taxable income or federal  
23 adjusted gross income with a final determination date occurring  
24 on or after January 1, 2021.

25           537.033. 1. As used in this section, unless the context  
26 clearly indicates otherwise, the following words and terms shall  
27 have the meanings indicated:

1           (1) "Design professional", an architect, landscape  
2 architect, professional land surveyor, or professional engineer  
3 licensed under the provisions of chapter 327 or any corporation  
4 authorized to practice architecture, landscape architecture, land  
5 surveying, or engineering under section 327.401 while acting  
6 within their scope of practice;

7           (2) "Lessons learned", internal meetings, classes,  
8 publications in any medium, presentations, lectures, or other  
9 means of teaching and communicating after substantial completion  
10 of the project which are conducted solely and exclusively by and  
11 with the employees, partners, and coworkers of the design  
12 professional who prepared the project's design for the purpose of  
13 learning best practices and reducing errors and omissions in  
14 design documents and procedures. Lessons learned shall not  
15 include presentations, lectures, teaching, or communication made  
16 to or by third parties who are not employees, partners, and  
17 coworkers of the design professional whose work is being  
18 evaluated and discussed;

19           (3) "Peer review process", a process through which design  
20 professionals evaluate, maintain, or monitor the quality and  
21 utilization of architectural, landscape architectural, land  
22 surveying, or engineering services, prepare internal lessons  
23 learned, or exercise any combination of such responsibilities;

24           (4) "Substantial completion", the construction of the  
25 project covered by the design professional's design documents has  
26 reached substantial completion, as that term is defined in  
27 section 436.327.

1           2. A peer review process shall only be performed by a  
2 design professional licensed in any jurisdiction in the United  
3 States in the same profession as would be required under chapter  
4 327 to prepare the design documents being reviewed, or in a case  
5 requiring multiple professions, by a person or persons holding  
6 the proper licenses. A peer review process may be performed by  
7 one or more design professionals appointed by the partners,  
8 shareholders, board of directors, chief executive officer,  
9 quality control director, or employed design professionals of a  
10 partnership or of a corporation authorized under section 327.401  
11 to practice architecture, landscape architecture, land surveying,  
12 or engineering, or by the owner of a sole proprietorship engaged  
13 in one or more of such professions. Any individual identified in  
14 this subsection and performing a peer review shall be deemed a  
15 peer reviewer.

16           3. Each peer reviewer described in this subsection shall be  
17 immune from civil liability for such acts so long as the acts are  
18 performed in good faith, without malice, and are reasonably  
19 related to the scope of inquiry of the peer review process. The  
20 immunity in this subsection is intended to cover only outside  
21 peer reviews by a third-party design professional who is not an  
22 employee, coworker, or partner of the design professional whose  
23 design is being peer reviewed before substantial completion of  
24 the project and who has no other role in the project besides  
25 performing the peer review.

26           4. This section does not provide immunity to any in-house  
27 peer reviewer when performed by employees, coworkers, or partners

1 of the design professional who prepares the design, nor are any  
2 such documents or peer review comments, other than lessons  
3 learned, inadmissible into evidence in any judicial or  
4 administrative action.

5 5. Except for documents related to lessons learned, the  
6 interviews, memoranda, proceedings, findings, deliberations,  
7 reports, and minutes of the peer review process, or the existence  
8 of the same, concerning the professional services provided to a  
9 client or member of the public are subject to discovery,  
10 subpoena, or other means of legal compulsion for their release to  
11 any person or entity and shall be admissible into evidence in any  
12 judicial or administrative action for failure to provide  
13 appropriate architectural, landscape architectural, land  
14 surveying, or engineering services, subject to applicable rules  
15 of the court or tribunal. Except as otherwise provided in this  
16 section, no person who was in attendance at, or participated in,  
17 any lessons learned process or proceedings shall be permitted or  
18 required to disclose any information acquired in connection with  
19 or in the course of such proceeding, or to disclose any opinion,  
20 recommendation, or evaluation made in a lessons learned process  
21 or proceeding; provided, however, that information otherwise  
22 discoverable or admissible from original sources is not to be  
23 construed as immune from discovery or use in any proceeding  
24 merely because it was presented during a lessons learned process  
25 or proceeding nor is a member, employee, or agent involved in any  
26 such process or proceeding, or other person appearing before a  
27 peer reviewer, to be prevented from testifying as to matters

1 within his or her personal knowledge and in accordance with the  
2 other provisions of this section, but such witness cannot be  
3 questioned about a lessons learned process or proceeding or about  
4 opinions formed as a result of such process or proceeding. The  
5 disclosure of any memoranda, proceedings, reports, or minutes of  
6 a lessons learned proceeding to any person or entity, including  
7 but not limited to governmental agencies, professional  
8 accrediting agencies, or other design professionals, whether  
9 proper or improper, shall not waive or have any effect upon its  
10 confidentiality, nondiscoverability, or nonadmissibility.

11 6. Nothing in this section shall limit authority otherwise  
12 provided by law of the Missouri board for architects,  
13 professional engineers, professional land surveyors, and  
14 landscape architects to obtain information by subpoena or other  
15 authorized process from a peer reviewer or to require disclosure  
16 of otherwise confidential information relating to matters and  
17 investigations within the jurisdiction of such licensing board.

18 ~~[7. The provisions of this section shall expire on January~~  
19 ~~1, 2023, unless reauthorized by an act of the general assembly.~~  
20 ~~The provisions of this section shall continue to apply to peer~~  
21 ~~reviews and lessons learned proceedings performed prior to the~~  
22 ~~expiration date of this section.]~~