

It is a class A misdemeanor punishable, notwithstanding the provisions of section 560.021, RSMo, to the contrary, for a term of imprisonment not to exceed one year in the county jail or a fine not to exceed ten thousand dollars or both, for anyone to sign any initiative petition with any name other than his or her own, or knowingly to sign his or her name more than once for the same measure for the same election, or to sign a petition when such person knows he or she is not a registered voter.

INITIATIVE PETITION

To the Honorable Denny Hoskins, Secretary of State for the state of Missouri:

We, the undersigned, registered voters of the state of Missouri and _____ County (or city of St. Louis), respectfully order that the following proposed law shall be submitted to the voters of the state of Missouri, for their approval or rejection, at the general election to be held on the 3rd day of November, 2026, and each for himself or herself says: I have personally signed this petition; I am a registered voter of the state of Missouri and _____ County (or city of St. Louis); my registered voting address and the name of the city, town or village in which I live are correctly written after my name.

[Official Ballot title]

CIRCULATOR'S AFFIDAVIT

STATE OF MISSOURI, COUNTY OF _____

I, _____, being first duly sworn, say (print or type names of signers)

2026 MAR 16 11 08 AM
MISSOURI SECRETARY OF STATE

NAME (Signature)	DATE SIGNED	REGISTERED VOTING ADDRESS (Number) (Street), (City, Town, or Village)	ZIP CODE	CONGR. DIST.	NAME (Printed or Typed)
1.					
2.					
3.					
4.					
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6.					
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8.					
9.					
10.					

signed this page of the foregoing petition, and each of them signed his or her name thereto in my presence; I believe that each has stated his or her name, registered voting address and city, town or village correctly, and that each signer is a registered voter of the state of Missouri and _____ County (or city of St. Louis).

FURTHERMORE, I HEREBY SWEAR OR AFFIRM UNDER PENALTY OF PERJURY THAT ALL STATEMENTS MADE BY ME ARE TRUE AND CORRECT AND THAT I HAVE NEVER BEEN CONVICTED OF, FOUND GUILTY OF, OR PLED GUILTY TO ANY OFFENSE INVOLVING FORGERY.

I am at least 18 years of age. I do ___ do not ___ (check one) expect to be paid for circulating this petition.

If paid, list the payer:

(Name of payer) Signature of Affiant (Person obtaining signatures)

Printed Name of Affiant

Address of Affiant (Street, City, State & Zip Code)

Subscribed and sworn to before me this ___ day of _____, A.D. 202__.

Notary Public (Seal)

Signature of Notary

My commission expires _____

Address of Notary (Street, City, State & Zip Code)

Be it enacted by the people of the state of Missouri:

Section 144.810 of the Revised Statutes of Missouri is repealed as follows:

[144.810. Data storage centers, exemption from sales and use tax — definitions — procedure — certificates of exemption — rulemaking authority. — 1. As used in this section, unless the context clearly indicates otherwise, the following terms mean:

(1) "Commencement of commercial operations", shall be deemed to occur during the first calendar year for which the data storage center is first available for use by the operating taxpayer, or first capable of being used by the operating taxpayer, as a data storage center;

(2) "Constructing taxpayer", if more than one taxpayer is responsible for a project, the taxpayer responsible for the construction of the facility, as opposed to the taxpayer responsible for the ongoing operations of the facility;

(3) "County average wage", the average wages in each county as determined by the department of economic development for the most recently completed full calendar year. However, if the computed county average wage is above the statewide average wage, the statewide average wage shall be deemed the county average wage for such county for the purpose of determining eligibility;

(4) "Data storage center" or "facility", a facility constructed, extended, improved, or operating under this section, provided that such business facility is engaged primarily in:

(a) Data processing, hosting, and related services (NAICS 518210); or

(b) Internet publishing and broadcasting and web search portals (NAICS 519130) at the business facility;

(5) "Existing facility", an operational data storage center in this state as it existed prior to August 28, 2015, as determined by the department;

(6) "Expanding facility" or "expanding data storage center", an existing facility or replacement facility that expands its operations in this state on or after August 28, 2015, and has net new investment related to the expansion of operations in this state of at least five million dollars during a period of up to twelve consecutive months and results in the creation of at least five new jobs during a period of up to twenty-four consecutive months from the date of conditional approval for an exemption under this section, if the average wage of the new jobs equals or exceeds one hundred fifty percent of the county average wage. An expanding facility shall continue to be an expanding facility regardless of a subsequent change in or addition of operating taxpayers or constructing taxpayers;

(7) "Expanding facility project" or "expanding data storage center project", the construction, extension, improvement, equipping, and operation of an expanding facility;

(8) "Investment", shall include the value of real and depreciable personal property, acquired as part of the new or expanding facility project which is used in the operation of the facility following conditional approval of an exemption under this section;

(9) "NAICS", the 2007 edition of the North American Industry Classification System as prepared by the Executive Office of the President, Office of Management and Budget. Any NAICS sector, subsector, industry group, or industry identified in this section shall include its corresponding classification in previous and subsequent federal industry classification systems;

(10) "New data storage center project" or "new facility project", the construction, extension, improvement, equipping, and operation of a new facility;

(11) "New facility" or "new data storage center", a facility in this state meeting the following requirements:

(a) The facility is acquired by or leased to an operating taxpayer on or after August 28, 2015. A facility shall be deemed to have been acquired by or leased to an operating taxpayer on or after August 28, 2015, if the transfer of title to an operating taxpayer, the transfer of possession under a binding contract to transfer title to an operating taxpayer, or an operating taxpayer takes possession of the facility under the terms of the lease on or after August 28, 2015, or if the facility is constructed, erected, or installed by or on behalf of an operating taxpayer, such construction, erection, or installation is completed on or after August 28, 2015;

(b) Such facility is not an expanding or replacement facility, as defined in this section;

(c) The new facility project investment is at least twenty-five million dollars during a period of up to thirty-six consecutive months from the date of the conditional approval for an exemption under this section. If more than one taxpayer is responsible for a project, the investment requirement may be met by an operating taxpayer, a constructing taxpayer, or a combination of constructing taxpayers and operating taxpayers; and

(d) At least ten new jobs are created at the new facility during a period of up to thirty-six consecutive months from the date of conditional approval for an exemption under this section if the average wage of the new jobs equals or exceeds one hundred fifty percent of the county average wage;

Any facility which was acquired by an operating or constructing taxpayer from another person or persons on or after August 28, 2015, and such facility was employed prior to August 28, 2015, by any other person or persons in the operation of a data storage center shall not be considered a new facility. A new facility shall continue to be a new facility regardless of a subsequent change in or addition of operating taxpayers or constructing taxpayers;

(12) "New job", in the case of a new data storage center project, the total number of full-time employees located at a new data storage center for a period of up to thirty-six consecutive months from the date of conditional approval for an exemption under this section. In the case of an expanding data storage center project, the total number of full-time employees located at the expanding data storage center that exceeds the greater of the number of full-time employees located at the project facility on the date of the submission of a project plan under this section or for the twelve-month period prior to the date of the submission of a project plan, the average number of full-time employees located at the expanding data storage center facility. In the event the expanding data storage center facility has not been in operation for a full twelve-month period at the time of the submission of a project plan, the total number of full-time employees located at the expanded data storage center that exceeds the greater of the number of full-time employees located at the project facility on the date of the submission of a project plan under this section or the average number of full-time employees for the number of months the expanding data storage center facility has been in operation prior to the date of the submission of the project plan;

(13) "Notice of intent", a form developed by the department of economic development, completed by the project taxpayer, and submitted to the department, which states the project taxpayer's intent to construct or expand a data center and request the exemptions under this program;

(14) "Operating taxpayer", if more than one taxpayer is responsible for a project, the taxpayer responsible for the ongoing operations of the facility, as opposed to the taxpayer responsible for the purchasing or construction of the facility;

(15) "Project taxpayers", each constructing taxpayer and each operating taxpayer for a data storage center project;

(16) "Replacement facility", a facility in this state otherwise described in subdivision (6) of this subsection, but which replaces another facility located within the state, which the taxpayer or a related taxpayer previously operated but discontinued operating within one year prior to the commencement of commercial operations at the new facility;

(17) "Taxpayer", the purchaser of tangible personal property or a service that is subject to state or local sales or use tax and from whom state or local sales or use tax is owed. Taxpayer shall not mean the seller charged by law with collecting the sales tax from the purchaser.

2. In addition to the exemptions granted under this chapter, project taxpayers for a new data storage center project shall be entitled, for a project period not to exceed fifteen years from the date of conditional approval under this section and subject to the requirements of subsection 3 of this section, to an exemption of one hundred percent of the state and local sales and use taxes defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761, or section 238.235, limited to the net fiscal benefit of the state calculated over a ten-year period, on:

(1) All electrical energy, gas, water, and other utilities including telecommunication and internet services used in a new data storage center;

(2) All machinery, equipment, and computers used in any new data storage center; and

(3) All sales at retail of tangible personal property and materials for the purpose of constructing any new data storage center.

The amount of any exemption provided under this subsection shall not exceed the projected net fiscal benefit to the state over a period of ten years, as determined by the department of economic development using the Regional Economic Modeling, Inc., data set.

3. (1) Any data storage center project seeking a tax exemption under subsection 2 of this section shall submit a notice of intent and a project plan to the department of economic development, which shall identify each known constructing taxpayer and known operating taxpayer for the project and include any additional information the department of economic development may require to determine eligibility for the exemption. The department of economic development shall review the project plan and determine whether the project is eligible for the exemption under subsection 2 of this section, conditional upon subsequent verification by the department that the project meets the requirements in subsection 1 of this section for a new facility project. The department shall make such conditional determination within thirty days of submission by the operating taxpayer. Failure of the department to respond within thirty days shall result in a project plan being deemed conditionally approved.

(2) The department of economic development shall convey conditional approvals to the department of revenue and the identified project taxpayers. After a conditionally approved new facility has met the requirements in subsection 1 of this section for a new facility and the execution of the agreement specified in subsection 6 of this section, the project taxpayers shall provide proof of the same to the department of economic development. Upon verification of such proof, the department of economic development shall certify the new facility to the department of revenue as being eligible for the exemption dating retroactively to the first day of construction on the new facility. The department of revenue, upon receipt of adequate proof of the amount of sales taxes paid since the first day of construction, shall issue a refund of taxes paid but eligible for exemption under subsection 2 of this section to each operating taxpayer and each constructing taxpayer and issue a certificate of exemption to each new project taxpayer for ongoing exemptions under subsection 2 of this section. The department of revenue shall issue such a refund within thirty days of receipt of certification from the department of economic development.

(3) The commencement of the exemption period may be delayed at the option of the operating taxpayer, but not more than twenty-four months after the execution of the agreement required under subsection 6 of this section.

4. In addition to the exemptions granted under this chapter, upon approval by the department of economic development, project taxpayers for expanding data storage center projects may, for a period not to exceed ten years, be specifically exempted from state and local sales and use taxes defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761, or section 238.235 on:

(1) All electrical energy, gas, water, and other utilities including telecommunication and internet services used in an expanding data storage center which, on an annual basis, exceeds the amount of electrical energy, gas, water, and other utilities including telecommunication and internet services used in the existing facility or the replaced facility prior to the expansion. For purposes of this subdivision only, "amount" shall be measured in kilowatt hours, gallons, cubic feet, or other measures applicable to a utility service as opposed to in dollars, to account for increases in utility rates;

(2) All machinery, equipment, and computers used in any expanding data storage center; and

(3) All sales at retail of tangible personal property and materials for the purpose of constructing, repairing, or remodeling any expanding data storage center.

The amount of any exemption provided under this subsection shall not exceed the projected net fiscal benefit to the state over a period of ten years, as determined by the department of economic development using the Regional Economic Modeling, Inc., data set or comparable data.

5. (1) Any data storage center project seeking a tax exemption under subsection 4 of this section shall submit a notice of intent and a project plan to the department of economic development, which shall identify each known constructing taxpayer and each known operating taxpayer for the project and include any additional information the department of economic development may reasonably require to determine eligibility for the exemption. The department of economic development shall review the project plan and determine whether the project is eligible for the exemption under subsection 4 of this section, conditional upon subsequent verification by the department that the project meets the requirements in subsection 1 of

this section for an expanding facility project and the execution of the agreement specified in subsection 6 of this section. The department shall make such conditional determination within thirty days of submission by the operating taxpayer. Failure of the department to respond within thirty days shall result in a project plan being deemed conditionally approved.

(2) The department of economic development shall convey such conditional approval to the department of revenue and the identified project taxpayers. After a conditionally approved facility has met the requirements in subsection 1 of this section, the project taxpayers shall provide proof of the same to the department of economic development. Upon verification of such proof, the department of economic development shall certify the project to the department of revenue as being eligible for the exemption dating retroactively to the first day of the expansion of the facility. The department of revenue, upon receipt of adequate proof of the amount of sales taxes paid since the first day of the expansion of the facility, shall issue a refund of taxes paid but eligible for exemption under subsection 4 of this section to any applicable project taxpayer and issue a certificate of exemption to any applicable project taxpayer for ongoing exemptions under subsection 4 of this section. The department of revenue shall issue such a refund within thirty days of receipt of certification from the department of economic development.

(3) The commencement of the exemption period may be delayed at the option of the operating taxpayer, but not more than twenty-four months after the execution of the agreement required under subsection 6 of this section.

6. (1) The exemptions in subsections 2 and 4 of this section shall be tied to the new or expanding facility project. A certificate of exemption in the hands of a taxpayer that is no longer an operating or constructing taxpayer of the new or expanding facility project shall be invalid as of the date the taxpayer was no longer an operating or constructing taxpayer of the new or expanding facility project. New certificates of exemption shall be issued to successor constructing taxpayers and operating taxpayers at such new or expanding facility projects. The right to the exemption by successor taxpayers shall exist without regard to subsequent levels of investment in the new or expanding facility by successor taxpayers.

(2) As a condition of receiving an exemption under subsection 2 or 4 of this section, the project taxpayers shall enter into an agreement with the department of economic development providing for repayment penalties in the event the data storage center project fails to comply with any of the requirements of this section.

(3) The department of revenue shall credit any amounts remitted by the project taxpayers under this subsection to the fund to which the sales and use taxes exempted would have otherwise been credited.

7. Any project taxpayer who submits a notice of intent to the department of economic development to expand a new facility by additional construction, extension, improvement, or equipping within five years of the date the new facility became operational shall be entitled to request the department undertake an additional analysis to determine the projected net fiscal benefit of the expansion to the state over a period of ten years as determined by the department using the Regional Economic Modeling, Inc., data set or comparable data and shall be entitled to an exemption under this section not to exceed such fiscal benefit to the state for a period of not to exceed fifteen years.

8. The department of economic development and the department of revenue shall cooperate in conducting random audits to ensure that the intent of this section is followed.

9. Notwithstanding any other provision of law to the contrary, no recipient of an exemption pursuant to this section shall be eligible for benefits under any business recruitment tax credit, as defined in section 135.800.

10. The department of economic development and the department of revenue shall jointly prescribe such rules and regulations necessary to carry out the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2015, shall be invalid and void.]