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SALUS POPULI SUPREMA LEX ESTO

"The welfare of the people shall be the supreme law."



JASON KANDER
SECRETARY OF STATE

MISSOURI
REGISTER

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SECRETARY OF STATE

JASON KANDER

Administrative Rules Division

James C. Kirkpatrick State Information Center
600 W. Main
Jefferson City, MO 65101
(573) 751-4015

DIRECTOR

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•

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•

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•

ADMINISTRATIVE ASSISTANT

ALISHA DUDENHOEFFER

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Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please check out the website at <http://www.sos.mo.gov/adrules/pubsched.asp>

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HOW TO CITE RULES AND RSMo

RULES—Cite material in the *Missouri Register* by volume and page number, for example, Vol. 28, *Missouri Register*, page 27. The approved short form of citation is 28 MoReg 27.

The rules are codified in the *Code of State Regulations* in this system—

Title	Code of State Regulations	Division	Chapter	Rule
1	CSR	10-	1.	010
Department		Agency, Division	General area regulated	Specific area regulated

They are properly cited by using the full citation, i.e., 1 CSR 10-1.010.

Each department of state government is assigned a title. Each agency or division within the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraph 1., subparagraph A., part (I), subpart (a), item I. and subitem a.

RSMo—The most recent version of the statute containing the section number and the date.

Rules appearing under this heading are filed under the authority granted by section 536.025, RSMo 2000. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety, or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the *Missouri* and the *United States Constitutions*; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons, and findings which support its conclusion that there is an immediate danger to the public health, safety, or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

Rules filed as emergency rules may be effective not less than ten (10) days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

All emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

**Title 4—DEPARTMENT OF ECONOMIC
DEVELOPMENT
Division 85—Division of Business and Community
Services
Chapter 8—Amateur Sporting Contribution Tax
Credit Program**

EMERGENCY RULE

4 CSR 85-8.011 Definitions

PURPOSE: This rule explains the meaning of terms used in connection to the Amateur Sporting Contribution Tax Credit Program.

EMERGENCY STATEMENT: Because section 67.3005, RSMo, caused the Amateur Sporting Contribution Tax Credit Program to become effective as of August 28, 2013, this emergency rule is required by statute, is necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. An earlier version of this rule was originally submitted and withdrawn following consultation with individuals in the sporting industry. This new rule was developed to address concerns about the program that had arisen during that consultation process. The consultation and redrafting process delayed the submission of this rule. This rule was further delayed due to a need to ensure that no gap would exist between the implementation of this emergency rule and the proposed rule covering the same material was published in the March 3, 2014 issue of the Missouri Register. Should this emergency rule not be

enacted, the Amateur Sporting Contribution Tax Credit Program will remain without implementing rules for a longer period between the date the enabling statute became effective and the date at which the proposed rule becomes effective. Without implementing rules, potential applicants in the state will remain underfunded and unable to effectively pursue opportunities for amateur sporting events to be placed in the state. Therefore, the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. A proposed rule that covers this same material was published in the March 3, 2014 issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The Department of Economic Development believes this emergency rule is fair to all interested parties under these circumstances. This emergency rule was filed April 1, 2014, becomes effective April 11, 2014, and expires July 30, 2014.

(1) As used in 4 CSR 85-8.011 through 4 CSR 85-8.021, the following words shall mean:

(A) Administrative hold: Applications that would otherwise gain approval but for insufficient cap space are not approved but are held until such time as cap space becomes available or the program sunsets;

(B) Applicant: Certified sponsor or local organizing committee;

(C) Application: All of the following, submitted together to the department:

1. A Department of Economic Development (DED) Form Sporting Contribution Tax Credit Program (SCTCP) Application, included herein;

2. Proof of payment showing that the applicant received an eligible donation from the contributor; and

3. Payment for the issuance fee to the department, the issuance fee payment must be in the form of a check payable to the state of Missouri;

(D) Approved: An application that the department has determined has met all requirements necessary for the issuance of tax credits;

(E) Certified sponsor: A nonprofit organization which is an active member of the National Association of Sports Commissions;

(F) Contributor: Any one (1) of the following:

1. A taxpayer, as that phrase is used in section 67.3000.1(16), RSMo;

2. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed under Chapter 143, RSMo;

3. A corporation subject to the annual corporation franchise tax imposed under Chapter 147, RSMo;

4. An insurance company paying an annual tax on its gross premium receipts in this state;

5. Any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under Chapter 148, RSMo; or

6. An individual subject to the state income tax imposed under Chapter 143, RSMo; any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under Chapter 143, RSMo;

(G) Cap space: An amount equal to ten (10) million dollars less all tax credits issued under the program in a given fiscal year;

(H) Department: The Missouri Department of Economic Development;

(I) Denial: An application is denied when it is deemed by the department to be ineligible for tax credits;

(J) Eligible donation: Donations received by a certified sponsor or local organizing committee, from a contributor that may include cash, publicly traded stocks and bonds, and real estate that is valued with an independent third party appraisal submitted to the department

along with the application. Eligible donations must be used solely to provide funding to attract sporting events to the state and cannot be conditional. There can be no right on the part of the contributor to request return of an eligible donation under any circumstances;

(K) Fiscal year: The state fiscal year, running from July through June;

(L) Issuance fee: An amount payable to the state of Missouri that is equal to one-half (1/2) of the value of the eligible donation;

(M) Local organizing committee: A nonprofit corporation or its successor in interest that—

1. Has been authorized by one (1) or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, to pursue an application and bid on its or the applicant's behalf to a site selection organization for selection as the host of one (1) or more sporting events; or

2. With the authorization of one (1) or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, executes an agreement with a site selection organization regarding a bid to host one (1) or more sporting events;

(N) Program: The Sporting Contribution Tax Credit Program found in section 67.3005, RSMo;

(O) Program sunset: The date on which the program is to end pursuant to the Missouri Sunset Act found in section 23.253, RSMo;

(P) Proof of payment: A bank statement, canceled check, or other documentation of the eligible donation showing the transfer of property from the contributor to the applicant;

(Q) Reactivation: Taking an application off of administrative hold status;

(R) Request for reactivation: Formally asking that an application be taken off of the administrative hold status;

(S) State: The state of Missouri;

(T) Tax credits: A credit or credits issued by the department against the tax otherwise due under Chapters 143 or 148, RSMo, excluding withholding tax imposed under sections 143.191 to 143.265, RSMo, tax credits issued under this program may be assigned, transferred, sold, or otherwise conveyed, and the new owner of the tax credit shall have the same rights in the credit as the taxpayer; and

(U) Taxpayer: Any one (1) of the following:

1. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed under Chapter 143, RSMo;

2. A corporation subject to the annual corporation franchise tax imposed under Chapter 147, RSMo;

3. An insurance company paying an annual tax on its gross premium receipts in this state;

4. Any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under Chapter 148, RSMo; or

5. An individual subject to the state income tax imposed under Chapter 143, RSMo; any charitable organization which is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under Chapter 143, RSMo.



DED Form SCTCP App

LOG NUMBER (OFFICIAL USE ONLY)

**AMATEUR SPORTING CONTRIBUTION TAX
CREDIT PROGRAM PROJECT PROPOSAL FORM**

NAME OF INDIVIDUAL OR ENTITY			
IF APPLICANT IS A BUSINESS ENTITY:			
Partnership <input type="checkbox"/> General <input type="checkbox"/> Limited		Corporation <input type="checkbox"/> Regular <input type="checkbox"/> Subchapter S <input type="checkbox"/> Not for Profit <input type="checkbox"/> Trust <input type="checkbox"/> LLC <input type="checkbox"/> Other (Specify):	
NAME OF AUTHORIZED COMPANY OFFICIAL		TITLE	
BUSINESS ADDRESS			
CITY/TOWN		STATE	ZIP CODE
TELEPHONE	FAX		
TAXPAYER IDENTIFICATION NUMBER			
NAICS CODE (See Definitions in Guidelines)	BUSINESS SIZE (Number of Employees Including Company Owners)		
EMAIL ADDRESS			
HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO			
IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.			
<input type="checkbox"/> Applicant <input type="checkbox"/> Owner <input type="checkbox"/> Other (Consultant, etc.)			
NAME			
ADDRESS			
CITY/TOWN		STATE	ZIP CODE
TELEPHONE	EMAIL ADDRESS	FAX	
HAS THE 'CONTACT' EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO			
IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.			

IF TAXPAYER IS A BUSINESS ENTITY:				IF TAXPAYER IS AN INDIVIDUAL TAXPAYER:			
Partnership <input type="checkbox"/> General <input type="checkbox"/> Limited <input type="checkbox"/> Other (specify) _____		Corporation <input type="checkbox"/> Regular <input type="checkbox"/> Subchapter S <input type="checkbox"/> Trust <input type="checkbox"/> LLC		<input type="checkbox"/> Property Owner <input type="checkbox"/> Other (specify) _____			
NAME OF AUTHORIZED COMPANY OFFICIAL			TITLE	MAILING ADDRESS			
BUSINESS ADDRESS				CITY/TOWN			
CITY/TOWN		STATE	ZIP CODE	STATE		ZIP CODE	
TELEPHONE		FAX		TELEPHONE		FAX	
TAXPAYER IDENTIFICATION NUMBER (OR SOCIAL SECURITY NUMBER)				SOCIAL SECURITY NUMBER			
MISSOURI TAXPAYER IDENTIFICATION NUMBER				MISSOURI TAXPAYER IDENTIFICATION NUMBER			
NAICS CODE (See Definitions in Guidelines)		BUSINESS SIZE (Number of Employees Including Company Owners)		SPOUSE SOCIAL SECURITY NUMBER (if applicable)			
EMAIL ADDRESS				EMAIL ADDRESS			
HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO							
IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.							

NUMBER OF JOBS CREATED AS A RESULT OF TAX CREDITS		
NEW CONSTRUCTION JOBS	NEW CONSTRUCTION JOBS	NEW CONSTRUCTION JOBS

ELIGIBLE DONATION	TAX CREDITS REQUESTED

IS THE APPLICANT (BUSINESS ENTITY) ENROLLED AND PARTICIPATING IN THE E-VERIFY PROGRAM?
 YES NO

Missouri statutes (Section 285.525-285.555, RSMo) require any business entity receiving a state-administered tax credit to participate in a federal work authorization program, which enables employers to electronically verify employment eligibility with respect to employees working in connection with the activities that qualify the applicant for this program.

To access the E-Verify website, go to: <https://e-verify.uscis.gov/enroll>

PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:

- Back-up documentation showing proof of the Eligible Donation.
- A copy of the Memorandum of Understanding for the E-Verify Program
- The Application Fee
- Proof of Applicant Eligibility

ARE THERE OTHER LOCAL, FEDERAL, STATE OF MISSOURI TAX CREDITS OR GRANTS BEING APPLIED TOWARD THIS PROJECT?

YES NO

IF YES, WHICH FEDERAL OR STATE PROGRAM? (SPECIFY AMOUNT IN SPACE PROVIDED.)

Missouri Housing Development Commission \$ _____

Brownfield \$ _____

Enterprise Zone \$ _____

New Business Facility \$ _____

Federal Historic Preservation \$ _____

Neighborhood Assistance \$ _____

Neighborhood Preservation \$ _____

Youth Opportunity \$ _____

Local Community Development Block Grant \$ _____

Community Development Block Grant \$ _____

Other (please specify program(s) and amount) _____

1. I certify that I am an authorized representative of the applicant and, as such, am authorized to make the statement of affirmation contained herein.
2. The information submitted by the applicant to DED in connection with this application are true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The applicant hereby authorizes DED to verify such information.
3. Neither the applicant, nor any individual with an ownership interest in the applicant:
 - a. Has committed a felony, is currently under indictment or charged with a felony, or is currently on parole or probation;
 - b. Is delinquent with respect to any non-protested federal, state or local taxes or fees;
 - c. Has filed, or is preparing to file, for bankruptcy, unless otherwise disclosed to DED; or
 - d. Has failed to fulfill any obligation under any other state or federal program, including a failure to pay as agreed any accrual upon which tax credits were issued.
4. I will inform DED, if at any time before project completion, there is any change to the certifications made in paragraphs 3(a) through 3(d) of this statement of affirmation.
5. The applicant, and any vendors the applicant will utilize to perform the work associated with the project, are registered and in good standing with the Missouri Secretary of State's Office.
6. The applicant agrees to comply with any and all agreements made pursuant to the project, upon which tax credits are issued.
7. I certify that the applicant does NOT knowingly employ any person who is an unauthorized alien and that the applicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.
8. I certify that applicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo., with respect to employees working in connection with the activities that qualify applicant for this program. I certify that the applicant will maintain and, upon request, provide to DED documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.
9. The applicant understands that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.
10. I understand that if the applicant is found to have employed an unauthorized alien, applicant may subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.

11. I certify that (check the applicable box):

I have included a copy of the executed E-Verify Program for Employment Verification Memorandum of Understanding between the company/organization and the Department of Homeland Security, United States Citizenship and Immigration Services (DHS-USCIS) and Social Security Administration.

I am not a business entity as defined in Section 285.525 (1) RSMo. Section 285.525(1) defines business entity as "any person or group of persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage or livelihood. The term "business entity" shall include but not be limited to self-employed individuals, partnerships, corporations, contractors, and subcontractors. The term "business entity" shall include any business entity that possesses a business permit, license, or tax certificate, issued by the state, any business entity that is exempt by law from obtaining such a business permit, any business entity that is operating unlawfully without such a business permit. The term "business entity" shall not include a self-employed individual with no employees or entities utilizing the services of direct sellers as defined in subdivision (17) of subsection 12 of section 288.034, RSMo."

12. By submitting this application, I acknowledge that the applicant shall comply with Amateur Sporting Events Tax Credit Program requirements. I further acknowledge that the applicant's failure to comply with the Program requirements shall result in the return to DED of any remaining unexpended tax credit proceeds and repayment to DED the monetary value of any expended tax credit proceeds

13. I attest to having received the Eligible Donation described above from the Taxpayer listed above. I further attest that I shall only use the Eligible Donation to fund activities directly related to attracting a Sporting Event to the State of Missouri.

14. I shall submit to the Taxpayer, all information necessary for the Taxpayer to comply with the Tax Credit Accountability Act by no later than May 30th of any year during the Taxpayer's reporting period under the Tax Credit Accountability Act. I agree to be liable to the Taxpayer for any penalty imposed under the Tax Credit Accountability Act as a direct result of my failure to supply information to the Taxpayer.

15. I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge. I also realize that failure to disclose material information regarding the applicant, its owners, or any other pertinent facts may result in criminal prosecution.

APPLICANT SIGNATURE	PRINT NAME	TITLE	DATE
NOTARY PUBLIC EMBOSSEER SEAL	On this _____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledges and states on his/her oath to me that he/she executed the same for the purpose therein stated.		
	STATE OF _____		COUNTY _____
	NOTARY PUBLIC NAME _____	MY COMMISSION EXPIRES _____	USE RUBBER STAMP IN AREA BELOW
	NOTARY PUBLIC SIGNATURE _____		

APPLICATION INSTRUCTIONS:**1. APPLICANT INFORMATION:**

Name: Provide the name of the individual or entity that is filing the application and will receive the tax credits. The tax credit certificate will be issued to the individual or entity entered as the applicant.

Type of Entity:

- If the applicant is a business entity, complete the appropriate information on the left. Check the appropriate box indicating the type of entity. Supply the name of an authorized company official and the address. Enter the entity's Taxpayer Identification Number. Supply the appropriate NAICS code (see Definitions in Guidelines). Enter the authorized company official's email address, if available. List the property owner.
- If the applicant is an individual, complete the appropriate information on the right. Check the appropriate box indicating if the individual is the property owner. Enter the individual's contact information. Supply the individual's Social Security Number and spouse's Social Security Number, if applicable. Enter the applicant's email address, if available. If the individual requesting tax credits is not the property owner, please list the owner.
- **Special Note:** For entities with flow through tax treatment (e.g., partnerships, S-corporations, etc.), on a separate sheet include the name, address, and social security number or taxpayer ID number for all persons or entities with an ownership interest. Provide the percentage ownership interest for each taxpayer as of the time of the application. If the tax credits are to be certified other than pro rata according to the proportion of ownership interest, attach an executed agreement among the partners, members, or owners documenting the alternate distribution method.

2. PROJECT CONTACT:

Applicant/Owner/Other: Check the appropriate box and specify the name and contact information of the contact person. The Project Contact may be the applicant or a third-party contact. All correspondence from DED will be sent to the Project Contact.

3. TAXPAYER INFORMATION:

Please contact the Taxpayer to obtain the relevant information.

4. ECONOMIC ACTIVITY RESULTING FROM THE USE OF TAX CREDITS:

Anticipated Number of Jobs Created: Enter the number of jobs expected to be created as a result of the Tax Credits; this number should include new construction, full time permanent, and part time permanent jobs.

New Construction Jobs: Construction-related jobs created as a result of the Tax Credits.

Full-Time Permanent Jobs: Full-time permanent jobs created as a result of the Tax Credits, which should not include full-time equivalent jobs made up of several part-time jobs.

Part-Time Permanent Jobs: Part-time permanent jobs created as a result of the Tax Credits.

9. TOTAL NUMBER OF REQUESTED TAX CREDITS:

Eligible Donation: List the Fair Market Value of the Eligible Donation at the time the Donation was made.

Tax Credits Requested: 50% of the Eligible Donation.

10. PARTICIPATING IN THE E-VERIFY PROGRAM?

Please indicate yes or no. Participation in the E-Verify Program is a prerequisite of receiving ASTCP tax credits.

11. ADDITIONAL DOCUMENTS REQUIRED:

Back-up documentation: The Applicant must provide documents demonstrating that a transfer of property occurred in order to make an Eligible Donation, and the Applicant must provide proof of the value of the Eligible Donation when applicable (see Eligible Donation in the Definitions Section).

A copy of the Memorandum of Understanding for the E-Verify Program: The Memorandum of Understanding must be properly executed by the Applicant.

The Application Fee: Provide a check payable to the State of Missouri in an amount equal to the value of the Tax Credits for which this Application is made.

Proof of Applicant Eligibility: Please provide back-up establishing that the Applicant is either a Certified Sponsor or a Local Organizing Committee.

12. OTHER INCENTIVES USED:

Are there other State of Missouri tax credits being applied toward this project? Select the appropriate box. If "Yes," please indicate which programs are applicable. If no other programs are being applied to the project, check "No."

13. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

AUTHORITY: section 67.3005, RSMo Supp. 2013. Original rule filed Feb. 7, 2014. Emergency rule filed April 1, 2014, effective April 11, 2014, expires July 30, 2014. A proposed rule that covers this same material was published in the March 3, 2014, issue of the Missouri Register.

Title 4—DEPARTMENT OF ECONOMIC DEVELOPMENT

Division 85—Division of Business and Community Services

Chapter 8—Amateur Sporting Contribution Tax Credit Program

EMERGENCY RULE

4 CSR 85-8.021 Program Administration

PURPOSE: This rule explains the administration of the program cap for the Amateur Sporting Contribution Tax Credit Program.

EMERGENCY STATEMENT: Because section 67.3005, RSMo, caused the Amateur Sporting Contribution Tax Credit Program to become effective as of August 28, 2013, this emergency rule is required by statute, is necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. An earlier version of this rule was originally submitted and withdrawn following consultation with individuals in the sporting industry. This new rule was developed to address concerns about the program that had arisen during that consultation process. The consultation and redrafting process delayed the submission of this rule. This rule was further delayed due to a need to ensure that no gap would exist between the implementation of this emergency rule and the proposed rule covering the same material was published in the March 3, 2014 issue of the Missouri Register. Should this emergency rule not be enacted, the Amateur Sporting Contribution Tax Credit Program will remain without implementing rules for a longer period between the date the enabling statute became effective and the date at which the proposed rule becomes effective. Without implementing rules, potential applicants in the state will remain underfunded and unable to effectively pursue opportunities for amateur sporting events to be placed in the state. Therefore, the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. A proposed rule that covers this same material was published in the March 3, 2014 issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The Department of Economic Development believes this emergency rule is fair to all interested parties under these circumstances. This emergency rule was filed April 1, 2014, becomes effective April 11, 2014, and expires July 30, 2014.

(1) If the applicant has submitted all required documents in an application accurately and completely, the contributor associated with an application shall be issued tax credits, so long as there is cap space available in the fiscal year in which an application is to be approved.

(2) The department will not exercise its authority to require an additional fee under section 620.1900, RSMo.

(3) Complete and accurate applications shall be allocated cap space in the order received. If two (2) or more complete and accurate applications are received on the same day, a lottery will be used to determine the order in which applications will be approved.

(4) If there is insufficient cap space available in a fiscal year for an otherwise valid application to be approved, the application will be

placed on administrative hold.

(A) Applications placed on administrative hold due to a lack of available cap space will not have their issuance fees processed when the applications are undergoing the approval process. Any issuance fee payment received by the department will be returned to the applicant.

(B) If cap space becomes available for an application placed on administrative hold prior to the program sunset, the application will be denied unless—

1. The applicant submits a request for reactivation within thirty (30) days following the date on which the department first sent official notification; and

2. The applicant submits a new issuance fee.

(C) Requests for reactivation will be processed in the order the underlying applications were received. If two (2) or more applications were received on the same day the requests for reactivation will be processed in the order established by a lottery.

(5) If there is only sufficient cap space available in a fiscal year for a portion of a valid application to be processed, the applicant must submit a new issuance fee to cover the portion of the award request that has sufficient cap space available. The remaining cap space will be placed on administrative hold and will be processed as described in sections (1) through (4) of this rule.

(6) All applications on administrative hold as of the date when the program sunsets will be denied.

AUTHORITY: section 67.3005, RSMo Supp. 2013. Original rule filed Feb. 7, 2014. Emergency rule filed April 1, 2014, effective April 11, 2014, expires July 30, 2014. A proposed rule that covers this same material was published in the March 3, 2014, issue of the Missouri Register.

Title 4—DEPARTMENT OF ECONOMIC DEVELOPMENT

Division 85—Division of Business and Community Services

Chapter 9—Amateur Sporting Tax Credit Program

EMERGENCY RULE

4 CSR 85-9.011 Definitions

PURPOSE: The purpose of this rule is to explain the meaning of terms used in connection with the Amateur Sporting Tax Credit Program.

EMERGENCY STATEMENT: Because section 67.3000, RSMo, caused the Amateur Sporting Tax Credit Program to become effective as of August 28, 2013, this emergency rule is authorized by statute, is necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. An earlier version of this rule was originally submitted and withdrawn following consultation with individuals in the sporting industry. This new rule was developed to address concerns about the program that had arisen during that consultation process. The consultation and redrafting process delayed the submission of this rule. This rule was further delayed due to a need to ensure that no gap would exist between the implementation of this emergency rule and the proposed rule covering the same material was published in the March 3, 2014 issue of the Missouri Register. Should this emergency rule not be enacted, the Amateur Sporting Contribution Tax Credit Program will remain without implementing rules for a longer period between the date the enabling statute became effective and the date at which the proposed rule becomes effective. Without implementing rules, potential applicants in the state will remain underfunded and unable to effectively

pursue opportunities for amateur sporting events to be placed in the state. Therefore, the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. A proposed rule that covers this same material was published in the March 3, 2014 issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The Department of Economic Development believes this emergency rule is fair to all interested parties under these circumstances. This emergency rule was filed April 1, 2014, becomes effective April 11, 2014, and expires July 30, 2014.

(1) As used in 4 CSR 85-9.011 through 4 CSR 85-9.051, the following words shall mean:

(A) Account(s) receivable: A legally enforceable claim for payment against an applicant, payable within sixty (60) days following the sporting event;

(B) Active member: An organization located in the state of Missouri, which solicits and services sports events, sports organizations, and other types of sports-related activities in that community;

(C) Admission ticket: A ticket that is purchased for face value;

(D) Amateur athlete: An individual who participates in a sporting event as a competitor, and is not compensated for participating in that sporting event; or an Olympian. Examples include: Olympic athletes and collegiate athletes participating under NCAA sponsored events;

(E) Amateur organization: An interstate organization, dedicated to promoting, organizing, or administering sporting games, or competitions among amateur athletes, athletes competing in Olympic pre-qualifying competitions, or Olympians;

(F) Applicant or applicants: One (1) or more of the following acting individually or collectively:

1. Certified sponsors;
2. Endorsing counties;
3. Endorsing municipalities;
4. Local organizing committees; or
5. Related parties to another applicant;

(G) Certified sponsor or certified sponsors: One (1) or more nonprofit organizations which are active members of the National Association of Sports Commissions;

(H) Competitive bidding process: The selection system used by a site selection organization to choose the location of a sporting event. For a bidding process to be competitive, the competition must include at least one (1) site located outside of Missouri, and the sporting event cannot be one (1) whose history would typically place it in Missouri;

(I) Construction: Any activity directly or indirectly related to the building of new improvements on real property;

(J) DED: The Missouri Department of Economic Development;

(K) Department: The Missouri Department of Economic Development;

(L) *De Minimis* ticket price: A ticket sold for less than five dollars (\$5);

(M) Director: The director of the Department of Revenue;

(N) DOR: The Department of Revenue;

(O) Eligible costs: All costs, except ineligible costs, that are—

1. Necessary for conducting a sporting event;
2. Related to the preparations necessary for conducting a sporting event;
3. The pledged obligations to a site selection organization as evidenced by a support contract for a sporting event; and
4. Costs that are associated with retrofitting a facility if necessary to accommodate the specific approved sporting event;

(P) End of a sporting event: A sporting event shall be deemed to end upon the conclusion of the sporting event; or upon the last sporting event if there are multiple sporting events being held over several days;

(Q) Endorsing county: An endorsing municipality that is also a

county;

(R) Endorsing municipality or municipalities: Any city, town, incorporated village, or county that contains a site selected by a site selection organization for one (1) or more sporting events;

(S) Event notification period: A period starting no more than sixty (60) days prior to the start of a sporting event and ending no less than thirty (30) days prior to the start of a sporting event. If the sporting event is a series of sporting events covered under a single support contract, then the date of the first sporting event shall serve as the start of all the sporting events under that support contract;

(T) Face value: The sales price for a ticket that is sold at the amount printed on the face of the ticket (or disclosed in a comparable fashion in the case of an online purchase), provided that the face value is not for a *de minimis* ticket price, and the ticket is sold in the primary market;

(U) Ineligible expense: Any expense related to—

1. Construction;
2. Rehabilitation;
3. A payment to a related party;
4. A direct payment to a for-profit site selection organization; or
5. Any accrued cost, except that accounts receivable that are paid and submitted to the DED in the sixty (60) days following the submission of the Certification of Costs, shall be treated as eligible;

(V) Invoice: A descriptive list of goods and services provided, listing the sum due to be paid;

(W) Joinder agreements: An agreement entered into by one (1) or more applicants, acting individually or collectively, and a site selection organization setting out representations and assurances by each applicant in connection with the selection of a site in Missouri for the location of a sporting event;

(X) Joinder undertaking: An agreement entered into by one (1) or more applicants, acting individually or collectively, and a site selection organization that each applicant will execute a joinder agreement in the event that the site selection organization selects a site in Missouri for a sporting event;

(Y) Local organizing committee: A nonprofit corporation or its successor in interest that—

1. Has been authorized by one (1) or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, to pursue an application and bid on its or the applicant's behalf to a site selection organization regarding a bid to host one (1) or more sporting events; or

2. With the authorization of one (1) or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, executes an agreement with a site selection organization regarding a bid to host one (1) or more sporting events;

(Z) Major regional, national, and international sports organizations: An interstate organization, dedicated to promoting, organizing, or administering sporting games, or competitions among amateur athletes;

(AA) Necessary for conducting or necessary for the conduct of: Costs or preparations shall be deemed necessary, only if the sporting event could not occur without the cost in question;

(BB) Pledged obligation: All reasonable expense that must be undertaken by an applicant, pursuant to the support contract, as a condition of hosting the sporting event;

(CC) Proof of payment: Proof of payment must be indicated with a document showing that costs were incurred by the applicant, and that funds were transferred to the payee. Proof of payment documentation may include, but is not limited to, the following:

1. A bank or credit card statement showing the transfer of funds to the payee;
2. A canceled check from a bank;
3. A title company statement showing the transfer of funds from the title company to the payee. Documentation must also be provided showing the transfer of funds from the applicant to the title company; or
4. Other documentation acceptable to the department;

(DD) Rehabilitation: The repair, renovation, restoration, or reconstruction of a building.

(EE) Related party: Any party that would be deemed a related party under IRC section 267(b) and its associated regulations;

(FF) Retrofitting: The costs (hard and soft) related to modifying the facility that is directly necessary and required to facilitate the specific sporting event. Retrofit costs are designated to be project specific and may be temporary or permanent in nature;

(GG) Site selection organization: The National Collegiate Athletic Association (NCAA); an NCAA member conference, university, or institution; the National Association of Intercollegiate Athletics (NAIA); the United States Olympic Committee (USOC); a national governing body (NGB) or international federation of a sport recognized by the USOC; the United States Golf Association (USGA); the United States Tennis Association (USTA); the Amateur Softball Association of America (ASA); other major regional, national, and international sports associations, and amateur organizations that promote, organize, or administer sporting games, or competitions; or other major regional, national, and international organizations that promote or organize sporting events;

(HH) Sources and uses: A document prepared by the applicant showing the available funds that will be used to conduct the sporting event, along with all projected expenses associated with the sporting event;

(II) Sporting event: An amateur or Olympic sporting event that is competitively bid (at least one (1) of which was a bid for a location outside of Missouri) and is awarded by a site selection organization. A sporting event may include several sporting events provided those sporting events are all covered under a single support contract;

(JJ) Support contract: An event award notification, joinder undertaking, joinder agreement, or contract executed by an applicant and a site selection organization as submitted with the project proposal. All pledged obligations must be specifically listed within the support contract itself. If the support contract incorporates additional documents by reference, those additional documents must be submitted as part of the support contract in order to be considered by the DED;

(KK) Tax credit: A credit issued by the Department of Economic Development against the tax otherwise due under Chapters 143 or 148, RSMo, excluding withholding tax imposed under sections 143.191 to 143.265, RSMo.

AUTHORITY: section 67.3000, RSMo Supp. 2013. Original rule filed Feb. 7, 2014. Emergency rule filed April 1, 2014, effective April 11, 2014, expires July 30, 2014. A proposed rule that covers this same material was published in the March 3, 2014 issue of the Missouri Register.

Title 4—DEPARTMENT OF ECONOMIC DEVELOPMENT

Division 85—Division of Business and Community Services

Chapter 9—Amateur Sporting Tax Credit Program

EMERGENCY RULE

4 CSR 85-9.021 Application Process

PURPOSE: The purpose of this rule is to explain the application process for the Amateur Sporting Tax Credit Program.

EMERGENCY STATEMENT: Because section 67.3000, RSMo, caused the Amateur Sporting Tax Credit Program to become effective as of August 28, 2013, this emergency rule is authorized by statute, is necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. An earlier version of this rule was originally submitted and withdrawn following consultation with individuals in the sporting industry. This new rule was developed to address concerns about the program that had

arisen during that consultation process. The consultation and redrafting process delayed the submission of this rule. This rule was further delayed due to a need to ensure that no gap would exist between the implementation of this emergency rule and the proposed rule covering the same material was published in the March 3, 2014 issue of the Missouri Register. Should this emergency rule not be enacted, the Amateur Sporting Contribution Tax Credit Program will remain without implementing rules for a longer period between the date the enabling statute became effective and the date at which the proposed rule becomes effective. Without implementing rules, potential applicants in the state will remain underfunded and unable to effectively pursue opportunities for amateur sporting events to be placed in the state. Therefore, the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. A proposed rule that covers this same material was published in the March 3, 2014 issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The Department of Economic Development believes this emergency rule is fair to all interested parties under these circumstances. This emergency rule was filed April 1, 2014, becomes effective April 11, 2014, and expires July 30, 2014.

(1) The application process will be comprised of the following steps:

(A) In the project proposal step the department will—

1. Determine if the project meets the statutory criteria for eligibility;

2. Evaluate the economic impact of the sporting event upon the state of Missouri. The evaluation of economic impact will determine if the sporting event has a positive economic impact upon the state using one (1) of two (2) methods—

A. Require proof of a positive economic impact. Project proposals which include major regional, national, and international sports associations, amateur organizations, or major regional, national, and international organizations must provide data which will be analyzed by the department to find if the sporting event has a positive return of general revenue proceeds to the state in the same state fiscal year as the event. That analysis shall be performed by the department as a benefit cost analysis using data provided by the applicant in the project proposal; or

B. Meet a presumption of a positive economic impact. The department will presume that the project generates a positive economic impact if the project proposal uses any of the following site selection organizations:

(I) The National Collegiate Athletic Association (NCAA);

(II) An NCAA member conference, university, or institution;

(III) The National Association of Intercollegiate Athletics (NAIA);

(IV) The United States Olympic Committee (USOC);

(V) A national governing body (NGB) or international federation of a sport recognized by the USOC;

(VI) The United States Golf Association (USGA);

(VII) The United States Tennis Association (USTA); or

(VIII) The Amateur Softball Association of America (ASA).

3. Tax credits will be reserved for a project proposal if that project proposal meets the statutory criteria for eligibility, and the project proposal is determined to have a positive economic impact;

4. A project proposal will be denied if that project proposal either fails to meet the statutory criteria for eligibility, or if it is determined that the sporting event does not have a positive economic impact upon the state. Applicants will be informed of a denied project proposal by the department in writing;

(B) The applicant submits its support contract for department review.

1. The department will review a support contract only—

A. After reserving tax credits as part of the project proposal; or

B. In conjunction with a project proposal.

2. The department review of a support contract will include a determination of statutory compliance.

3. A project, with tax credits reserved, will be authorized to receive tax credits after a support contract is deemed to be in statutory compliance.

4. The support contract need not be made available for Department of Economic Development (DED) review prior to submission of the event notification, or prior to the sporting event, but in no event can approval or issuance of tax credits be made prior to receipt of an executed support contract;

(C) The event notification step in which the applicant notifies the department of an upcoming sporting event;

1. The event notification must be submitted to the department no less than thirty (30) days, and no more than sixty (60) days prior to the sporting event;

(D) The sporting event takes place;

(E) The applicant submits a cost certification in which the department determines eligibility and the potential amount of any tax credit award;

1. The cost certification must be submitted no later than thirty (30) days following the end of the sporting event or the project is denied;

2. The department and the director may determine the total number of tickets sold at face value for a sporting event within seven (7) days following the end of the sporting event;

A. If the department and the director do not determine the total number of tickets sold at face value for a sporting event, the department shall determine the number of admissions tickets sold to the event through evidence submitted by the applicant with the cost certification; and

(F) No later than sixty (60) days immediately following the receipt of the cost certification, the DED will issue tax credits equal to the lesser of one hundred percent (100%) of the eligible costs incurred by the applicant, or five dollars (\$5) for each admission ticket sold to the sporting event.

AUTHORITY: section 67.3000, RSMo Supp. 2013. Original rule filed Feb. 7, 2014. Emergency rule filed April 1, 2014, effective April 11, 2014, expires July 30, 2014. A proposed rule that covers this same material was published in the March 3, 2014, issue of the Missouri Register.

Title 4—DEPARTMENT OF ECONOMIC DEVELOPMENT

Division 85—Division of Business and Community Services

Chapter 9—Amateur Sporting Tax Credit Program

EMERGENCY RULE

4 CSR 85-9.031 Project Proposal

PURPOSE: The purpose of this rule is to explain the requirements for submitting and processing a project proposal.

EMERGENCY STATEMENT: Because section 67.3000, RSMo, caused the Amateur Sporting Tax Credit Program to become effective as of August 28, 2013, this emergency rule is authorized by statute, is necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. An earlier version of this rule was originally submitted and withdrawn following consultation with individuals in the sporting industry. This new rule was developed to address concerns about the program that had arisen during that consultation process. The consultation and redrafting process delayed the submission of this rule. This rule was further delayed due to a need to ensure that no gap would exist between the implementation of this emergency rule and the proposed rule covering

the same material was published in the March 3, 2014 issue of the Missouri Register. Should this emergency rule not be enacted, the Amateur Sporting Contribution Tax Credit Program will remain without implementing rules for a longer period between the date the enabling statute became effective and the date at which the proposed rule becomes effective. Without implementing rules, potential applicants in the state will remain underfunded and unable to effectively pursue opportunities for amateur sporting events to be placed in the state. Therefore, the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. A proposed rule that covers this same material was published in the March 3, 2014 issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The Department of Economic Development believes this emergency rule is fair to all interested parties under these circumstances. This emergency rule was filed April 1, 2014, becomes effective April 11, 2014, and expires July 30, 2014.

(1) The following will be included as part of the project proposal:

(A) The Project Proposal Form, included herein;

(B) Identification of a presumed economic impact or a proven economic impact;

(C) The Memorandum of Understanding for the E-Verify Program; and

(D) A draft copy of the support contract, if available.

(2) The department reserves the right to make reasonable request for additional documentation in order to approve or deny a Project Proposal Form.

(3) A project proposal must meet the following statutory criteria in order for the project to be reserved tax credits:

(A) There must be cap space available. The department is limited to issuing only three (3) million dollars in tax credits in a given state fiscal year. Should the Department of Economic Development (DED) have reached the cap for a given year, any remaining applications will be placed on administrative hold until the earlier of—

1. A date upon which the support contract is awarded to another city, at which point the application will be denied;

2. A date upon which there is cap space available due to other denials in the fiscal year covered by the application, at which point cap space will be reserved for the applicant; or

3. Until a date ninety (90) days following the end of the sporting event, at which point the project will be denied;

(B) A project will be denied, even if it had been previously approved, when it becomes apparent that the sporting event will not be held as indicated in the project proposal. Denied projects shall have their reserved cap space allotted to other sporting events;

(C) The applicant and site selection organizations must be valid and fit within the appropriate definitions provided under 4 CSR 85-9.011;

(D) No site for a sporting event may have been chosen prior to December 1, 2012;

(E) Completed project proposals will be reviewed in the order received.

1. Projects will be given a reservation of tax credits in the order those projects complete their review.

2. In the event two (2) or more project proposals are received on the same day, and there is insufficient cap space available, a lottery will be used to determine the order of receipt.

3. Completed project proposals received prior to April 11, 2014 will also be reviewed in the order received, but no reservation of cap space will be made prior to April 11, 2014;

(F) No support contract will be certified unless the site selection organization has chosen to use a location in Missouri during a competitive bidding process in which at least one (1) competitive bid came from out of state; and

(G) No project proposal will result in a reservation of tax credits after August 28, 2019.

(4) A project proposal must also demonstrate a positive economic impact in order for the project to be reserved tax credit.

(A) Demonstrate proof of a positive economic impact. Project proposals which include major regional, national, and international sports associations, amateur organizations, or major regional, national, and international organizations must provide data which will be analyzed by the department to find if the sporting event has a positive return of general revenue proceeds to the state in the same state fiscal year as the event. That analysis shall be performed by the department as a benefit cost analysis using data provided by the applicant in the project proposal; or

(B) A presumption of a positive economic impact. The department will presume that the project generates a positive economic impact if the project proposal uses any of the following site selection organizations:

1. The National Collegiate Athletic Association (NCAA);
2. An NCAA member conference, university, or institution;
3. The National Association of Intercollegiate Athletics (NAIA);
4. The United States Olympic Committee (USOC);
5. A national governing body (NGB) or international federation of a sport recognized by the USOC;
6. The United States Golf Association (USGA);
7. The United States Tennis Association (USTA); or
8. The Amateur Softball Association of America (ASA).



ASTCP PROJECT PROPOSAL
LOG NUMBER (OFFICIAL USE ONLY)

**AMATEUR SPORTING TAX CREDIT PROGRAM
PROJECT PROPOSAL FORM**

NAME OF INDIVIDUAL OR ENTITY							
IF APPLICANT IS A BUSINESS ENTITY:				IF APPLICANT IS AN INDIVIDUAL TAXPAYER:			
Partnership <input type="checkbox"/> General <input type="checkbox"/> Limited		Corporation <input type="checkbox"/> Regular <input type="checkbox"/> Subchapter S <input type="checkbox"/> Trust <input type="checkbox"/> LLC		<input type="checkbox"/> Property Owner <input type="checkbox"/> Other (specify) _____			
NAME OF AUTHORIZED COMPANY OFFICIAL			TITLE	MAILING ADDRESS			
BUSINESS ADDRESS				CITY/TOWN			
CITY/TOWN		STATE	ZIP CODE	STATE		ZIP CODE	
TELEPHONE		FAX		TELEPHONE		FAX	
TAXPAYER IDENTIFICATION NUMBER (OR SOCIAL SECURITY NUMBER)				SOCIAL SECURITY NUMBER			
NAICS CODE (See Definitions in Guidelines)		BUSINESS SIZE (Number of Employees Including Company Owners)		SPOUSE SOCIAL SECURITY NUMBER (if applicable)			
EMAIL ADDRESS				EMAIL ADDRESS			
HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO							
IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.							
<input type="checkbox"/> Applicant <input type="checkbox"/> Owner <input type="checkbox"/> Other (Consultant, etc.)							
NAME							
ADDRESS							
CITY/TOWN				STATE		ZIP CODE	
TELEPHONE		EMAIL ADDRESS			FAX		
HAS THE 'CONTACT' EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO							
IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.							

TYPE OF EVENT		
EVENT ADDRESS		
CITY/TOWN	STATE	ZIP CODE
COUNTY		
EVENT DATE (Include Beginning Date and Ending Date)		

Presumed Economic Impact – Certified Sponsor is (or will be): (check one and provide name)

- NCAA
 An NCAA Member Conference, University, or Institution
 NAIA
 USOC
 NGB, or International Federation of Sport as Recognized by the USOC
 USGA
 USTA
 ASA

IF ANY BOX IS CHECKED UNDER PRESUMED ECONOMIC IMPACT, PROCEED TO QUESTION #11

Proven Economic Impact –Certified Sponsor is (or will be): (check one and provide name)

- Major Regional, National, and International Sports Association
 Amateur Organization
 Major Regional, National, and International Organization

IF ANY BOX IS CHECKED UNDER PROVEN ECONOMIC BENEFIT, PROCEED TO QUESTION #5

Proven Economic Impact Category Applicants Only: Questions 5 – 10 provides information necessary to analyze the economic impact and cost benefit of the Sporting Event proposal for Applicants whose events do not fall under the Presumed Economic Impact category. The information includes costs that may or may not be tax credit eligible, but are designed to provide a complete depiction of the expenditures and activities that cause economic impact in the State. Please attach any documentation or historical information that may support your estimates and responses.

DATES OF VENUE PREPARATION	
TOTAL ESIMTATED COSTS OF VENUE PREPARATION (To the extent feasible, please break out the total costs into the relevant categories provided below)	TOTAL AMOUNT
MAINTENANCE COSTS	AMOUNT
CONSTRUCTION COSTS	AMOUNT
RENTAL SERVICES	AMOUNT
PROFESSIONAL SERVICES (LOCAL ADVERTISING)	AMOUNT
PROFESSIONAL SERVICES (LOCAL LEGAL COSTS)	AMOUNT
PROFESSIONAL SERVICES (LOCAL FINANCIAL COSTS)	AMOUNT
PROFESSIONAL SERVICES (OTHER)	AMOUNT
OTHER	AMOUNT
OTHER	AMOUNT

TOTAL ESTIMATED EVENT COSTS (To the extent feasible, please break out the total costs into the relevant categories provided below)		TOTAL AMOUNT
SECURITY		AMOUNT
RENTAL SERVICES (TYPE)		AMOUNT
RENTAL SERVICES (TYPE)		AMOUNT
PARKING		AMOUNT
OTHER		AMOUNT
OTHER		AMOUNT
EXPECTED ATTENDANCE	ESTIMATED LOCAL ATTENDEES	
ESTIMATED OUT-OF-STATE ATTENDEES	PROJECTED AVERAGE TICKET SALES PRICE	
ESTIMATED TICKETS SOLD AT FACE VALUE		
NUMBER OF JOBS CREATED AS A RESULT OF TAX CREDITS	NEW CONSTRUCTION JOBS	

FOOD AND BEVERAGE	AMOUNT
MERCHANDISE	AMOUNT
OTHER	AMOUNT
TOTAL	AMOUNT
RESTAURANTS	AMOUNT
HOTELS OR LOGING	AMOUNT
TRANSPORTATION (CAR RENTALS, GAS, ETC)	AMOUNT
OTHER ENTERTAINMENT	AMOUNT
OTHER	AMOUNT
TOTAL	AMOUNT
ELIGIBLE COSTS	AMOUNT
ESTIMATED TICKETS SOLD AT FACE VALUE (SECTION 6 ABOVE)	NUMBER OF TICKETS MULTIPLIED BY \$5
	AMOUNT
MAXIMUM TAX CREDITS	AMOUNT

IS THE APPLICANT (BUSINESS ENTITY) ENROLLED AND PARTICIPATING IN THE E-VERIFY PROGRAM?

- YES NO

Missouri statutes (Section 285.525-285.555, RSMo) require any business entity receiving a state-administered tax credit to participate in a federal work authorization program, which enables employers to electronically verify employment eligibility with respect to employees working in connection with the activities that qualify the applicant for this program.

To access the E-Verify website, go to: <https://e-verify.uscis.gov/enroll>

PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:

- A copy of the Support Contract for the Sporting Event, if available
- Back-up documentation showing how the estimates for Sections 4 – 8 were arrived at. This documentation could include historical figures from previous events, historical data regarding average sales, and studies and research on the economic impact of a sporting event on an area.
- A copy of the Memorandum of Understanding for the E-Verify Program

ARE THERE OTHER LOCAL, FEDERAL, STATE OF MISSOURI TAX CREDITS OR GRANTS BEING APPLIED TOWARD THIS PROJECT?

- YES NO

IF YES, WHICH FEDERAL OR STATE PROGRAM? (SPECIFY AMOUNT IN SPACE PROVIDED.)

- Missouri Housing Development Commission \$ _____
- Enterprise Zone \$ _____
- Federal Historic Preservation \$ _____
- Neighborhood Preservation \$ _____
- Local Community Development Block Grant \$ _____
- Sporting Contribution Tax Credit \$ _____
- Other (please specify program(s) and amount)
- Brownfield \$ _____
- New Business Facility \$ _____
- Neighborhood Assistance \$ _____
- Youth Opportunity \$ _____
- Community Development Block Grant \$ _____

- 1. I certify that I am an authorized representative of the applicant and, as such, am authorized to make the statement of affirmation contained herein.**
- 2. The information submitted by the applicant to DED in connection with this application is true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The applicant hereby authorizes DED to verify such information.**
- 3. Neither the applicant, nor any individual with an ownership interest in the applicant:**
 - a. Has committed a felony, is currently under indictment or charged with a felony, or is currently on parole or probation;**
 - b. Is delinquent with respect to any non-protested federal, state or local taxes or fees;**
 - c. Has filed, or is preparing to file, for bankruptcy, unless otherwise disclosed to DED; or**
 - d. Has failed to fulfill any obligation under any other state or federal program, including a failure to pay as agreed any accrual upon which tax credits were issued.**
- 4. I will inform DED, if at any time before project completion, there is any change to the certifications made in paragraphs 3(a) through 3(d) of this statement of affirmation.**
- 5. The applicant, and any vendors the applicant will utilize to perform the work associated with the project, are registered and in good standing with the Missouri Secretary of State's Office.**
- 6. The applicant agrees to comply with any and all agreements made pursuant to the project, upon which tax credits are issued.**
- 7. I certify that the applicant does NOT knowingly employ any person who is an unauthorized alien and that the applicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.**
- 8. I certify that applicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo., with respect to employees working in connection with the activities that qualify applicant for this program. I certify that the applicant will maintain and, upon request, provide to DED documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.**
- 9. The applicant understands that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.**
- 10. I understand that if the applicant is found to have employed an unauthorized alien, applicant may be subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.**

11. I certify that (check the applicable box):

I have included a copy of the executed E-Verify Program for Employment Verification Memorandum of Understanding between the company/organization and the Department of Homeland Security, United States Citizenship and Immigration Services (DHS-USCIS) and Social Security Administration.

I am not a business entity as defined in Section 285.525 (1) RSMo. Section 285.525(1) defines business entity as "any person or group of persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage or livelihood. The term "business entity" shall include but not be limited to self-employed individuals, partnerships, corporations, contractors, and subcontractors. The term "business entity" shall include any business entity that possesses a business permit, license, or tax certificate, issued by the state, any business entity that is exempt by law from obtaining such a business permit, any business entity that is operating unlawfully without such a business permit. The term "business entity" shall not include a self-employed individual with no employees or entities utilizing the services of direct sellers as defined in subdivision (17) of subsection 12 of section 288.034, RSMo."

12. By submitting this application, I acknowledge that the applicant shall comply with Amateur Sporting Events Tax Credit Program requirements. I further acknowledge that the applicant's failure to comply with the Program requirements shall result in the return to DED of any remaining unexpended tax credit proceeds and repayment to DED the monetary value of any expended tax credit proceeds.

13. I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge. I also realize that failure to disclose material information regarding the applicant, its owners, or any other pertinent facts may result in criminal prosecution.

APPLICANT SIGNATURE	PRINT NAME	TITLE	DATE
NOTARY PUBLIC EMBOSSEER SEAL	On this ____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledges and states on his/her oath to me that he/she executed the same for the purpose therein stated.		
	STATE OF		COUNTY
	NOTARY PUBLIC NAME	MY COMMISSION EXPIRES	USE RUBBER STAMP IN AREA BELOW
	NOTARY PUBLIC SIGNATURE		

APPLICATION INSTRUCTIONS:
Project Proposal

1. APPLICANT INFORMATION:

Name: Provide the name of the individual or entity that is filing the application and will receive the tax credits. The tax credit certificate will be issued to the individual or entity entered as the applicant.

Type of Entity:

- If the applicant is a business entity, complete the appropriate information on the left. Check the appropriate box indicating the type of entity. Supply the name of an authorized company official and the address. Enter the entity's Taxpayer Identification Number. Supply the appropriate NAICS code (see Definitions in Guidelines). Enter the authorized company official's email address, if available. List the property owner.
- If the applicant is an individual, complete the appropriate information on the right. Check the appropriate box indicating if the individual is the property owner. Enter the individual's contact information. Supply the individual's Social Security Number and spouse's Social Security Number, if applicable. Enter the applicant's email address, if available. If the individual requesting tax credits is not the property owner, please list the owner.
- **Special Note:** For entities with flow-through tax treatment (e.g., partnerships, S-corporations, etc.), on a separate sheet include the name, address, and social security number or taxpayer ID number for all persons or entities with an ownership interest. Provide the percentage ownership interest for each taxpayer as of the time of the application. If the tax credits are to be certified other than pro rata according to the proportion of ownership interest, attach an executed agreement among the partners, members, or owners documenting the alternate distribution method.

2. PROJECT CONTACT:

Applicant/Owner/Other: Check the appropriate box and specify the name and contact information of the contact person. The Project Contact may be the applicant or a third-party contact. All correspondence from DED will be sent to the Project Contact.

3. SPORTING EVENT INFORMATION:

Note: If more than one Sporting Event is being applied for, please include a separate spreadsheet listing each separate Sporting Event. The spreadsheet should list all information in this section for each Sporting Event.

Type of Event: Please list the sport that will be played at the Sporting Event.

Address: Enter the address of the project site, including city/town, state, zip code, and county.

Event Date: Please list the date that the sporting event will be held. If no exact date for the event has been given, please give the narrowest possible range of dates.

4. ECONOMIC IMPACT:

Note: Indicate by checking the appropriate box and entering the entities Name, based upon the type of Sporting Event Site Selection Organization, whether or not your Sporting Event Proposal falls into the category of Presumed Economic Impact or Proven Economic Impact.

Note: Applicants with a Presumed Economic Impact may proceed to Question #11. Applicants requiring a Proven Economic Impact must respond to Questions 5-10.

Note: For questions 5-10, please provide the best estimate possible. Attach any supporting documentation that assists in verifying or indicating the methodology used for calculating the estimate. Relevant documents may include historical figures from previous events site studies or surveys or other documents available.

5. EXPECTED MISSOURI VENUE PREPARATION ACTIVITIES:

Note: Not all venue preparation activities are Eligible Costs. We are asking for this information in order to better gauge the economic impact of the Sporting Event upon the state. If you need additional space, please feel free to add additional pages. With all categories listed, we are looking for money that will be spent in Missouri. Please provide a brief description of the activity to be performed in the appropriate space provided.

Dates of Venue Preparation: List the date range for the preparation activities.

6. EXPECTED EVENT COSTS:

Note: Not all event costs are Eligible Costs. We are asking for this information in order to better gauge the economic impact of the Sporting Event upon the state. If you need additional space, please feel free to add additional pages. With all categories listed, we are looking for money that will be spent in Missouri. Please provide a brief description of the activity to be performed in the appropriate space provided.

7. EXPECTED EVENT TICKET AND ATTENDANCE INFORMATION:

Expected Attendance: The total number of spectators (including spectators paying less than Face Value for their tickets) expected at the event.

Estimated Local Attendees: The total number of spectators expected to come from within a ninety miles radius of the Sporting Event.

Estimated Out-of-State Attendees: The total number of spectators expected to come from out of state.

Estimated Average Ticket Sales Price: The average Face Value of all tickets to be sold at the Sporting Event.

Estimated Tickets Sold at Face Value: The total number of tickets sold for Face Value, as defined in the definitions section of the Guidelines.

8. USE OF PROPERTY:

Anticipated Number of Jobs Created: Enter the number of jobs expected to be created as a result of the Tax Credits. This number should include new construction, full-time permanent, and part-time permanent jobs.

New Construction Jobs: Construction-related jobs created as a result of the Tax Credits.

Full-Time Permanent Jobs: Full-time permanent jobs created as a result of the Tax Credits. This should not include full-time equivalent jobs made up of several part-time jobs.

Part-Time Permanent Jobs: Part-time permanent jobs created as a result of the Tax Credits.

9. EXPECTED VISITOR EVENT SPENDING:

Note: We are asking for this information in order to better gauge the economic impact of the Sporting Event upon the state. If you need additional space, please feel free to add additional pages. With all categories listed, we are looking for money that will be spent at the Event Location and during the period immediately before, during, and after the Sporting Event. Please provide a brief description of the activity to be performed in the appropriate space provided.

10. EXPECTED VISITOR SPENDING (Outside the Sporting Event):

Note: This question is optional and should only be provided if there is an availability of Supporting Documentation. We are asking for this information in order to better gauge the economic impact of the Sporting Event upon the state. If you need additional space, please feel free to add additional pages. With all categories listed, we are looking for money that will be spent outside the Location of the Sporting Event. Please provide a brief description of the activity to be performed in the appropriate space provided.

11. TOTAL NUMBER OF REQUESTED TAX CREDITS:

Eligible Costs: List the estimated dollar value for all expected eligible costs.

Estimated Tickets Sold at Face Value: List the estimated number of Sporting Event tickets that will be sold at Face Value.

Number of Tickets Multiplied by \$5: Multiply the number of Estimated Tickets Sold at Face Value by \$5.

Maximum Tax Credits: Enter the lesser of Eligible Costs or the Number of Tickets Multiplied by \$5.

12. PARTICIPATING IN THE E-VERIFY PROGRAM?

Please indicate yes or no. Participation in the E-Verify Program is a prerequisite of receiving ASTCP tax credits.

13. ADDITIONAL DOCUMENTS REQUIRED:

A copy of the draft Support Contract for the Sporting Event (if available): Please submit a draft of the event award notification, Joinder Undertaking, Joinder Agreement, or contract to be used by the Applicant and Site Selection Organization.

Back-up documentation: See the individual Supporting Documentation listings under the individual sections above.

A copy of the Memorandum of Understanding for the E-Verify Program: The Memorandum of Understanding must be properly executed by the Applicant.

A copy of the Sources and Uses for the Sporting Event: The Applicant must show the available funds that will be used to conduct the Sporting Event, along with all projected expenses associated with the Sporting Event.

Executed financing agreements: The agreements can take the form of letters of credit, bank statements, or other documents showing that the project will have sufficient funding to take place.

14. OTHER INCENTIVES USED:

Are there other State of Missouri tax credits being applied toward this project? Select the appropriate box. If "Yes," please indicate which programs are applicable. If no other programs are being applied to the project, check "No."

15. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.