



**Rules of
Department of Economic
Development**

**Division 80—Economic Development Programs
Chapter 5—Business Use Incentives for Large-Scale
Development**

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**Title 4—DEPARTMENT OF
ECONOMIC DEVELOPMENT
Division 80—Economic Development
Programs**

**Chapter 5—Business Use Incentives for
Large-Scale Development**

4 CSR 80-5.010 Definitions

PURPOSE: This rule provides definitions for terms contained in the Missouri Business Use Incentives for Large-Scale Development Act, sections 100.700 to 100.850, RSMo.

(1) “Average wage paid by the applicant” means the average wage paid within the county in which the project is located. The average wage will be determined by the most recent information provided by the Division of Employment Security based upon the wages paid to employees of businesses of substantially the same North American Industry Classification System (NAICS) code as that of the applicant. In the event that the wage information is not available for a particular county or, is more than two (2) years old, or no other employer with a comparable NAICS code is located there, the Department of Economic Development may utilize average wage information from adjacent counties or counties which the department determines are comparably situated.

(2) “Eligible industry” means a business located in Missouri or a business which is not located in the state but which would locate there as a result of the project, which otherwise satisfies the requirements of an “eligible industry” under section 100.710, RSMo.

(3) “Invest” means the same as the term “new business facility investment” as defined in section 135.100, RSMo, except that for leased property, the value of real and personal property shall be determined by the present value of the projected annual lease payments throughout the term of the lease utilizing an interest rate established by the department. Investments may occur during a period commencing with a date established by the department and ending not later than three and one quarter (3 ¼) years after the issuance of certificates.

(4) “New jobs” means the number of jobs created by the eligible industry during a period commencing with a date established by the department and ending not later than three and one quarter (3 ¼) years after the issuance of certificates, and which otherwise satisfy the requirements of a “new job” under section 100.710, RSMo.

(5) “Overall positive fiscal impact” and “revenue impact of the program” mean the net state economic impact which is the value of the direct and indirect new state tax revenues resulting from the project over a fifteen (15)-year period (as determined by Department of Economic Development econometric models) less a projection of new state costs attributed to the project.

(6) “Project” means an economic development project as defined in section 100.710, RSMo.

(7) “Related taxpayer” means the same as that term is defined in section 135.100, RSMo.

(8) “Replacement of facilities” means the same as the term “replacement business facility” as defined in section 135.100, RSMo.

AUTHORITY: section 100.730, RSMo 2016. Original rule filed Aug. 29, 1996, effective March 30, 1997. Amended: Filed Sept. 28, 2018, effective May 30, 2019.*

**Original authority: 100.730, RSMo 1996.*

**4 CSR 80-5.020 Determination of Eligible
Industries and Projects
(Rescinded May 30, 2019)**

AUTHORITY: section 620.1066, RSMo (Supp. 1995). Original rule filed Aug. 29, 1996, effective March 30, 1997. Rescinded: Filed Sept. 28, 2018, effective May 30, 2019.