



Rules of
**Department of Economic
Development**

**Division 85—Division of Business and Community
Services**

**Chapter 8—Amateur Sporting Contribution Tax
Credit Program**

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

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.

(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 DED Form SCTCP App., 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 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 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

1a. APPLICANT INFORMATION

NAME OF INDIVIDUAL OR ENTITY

1b. TYPE OF 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):
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NAME OF AUTHORIZED COMPANY OFFICIAL	TITLE
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BUSINESS ADDRESS

CITY/TOWN	STATE	ZIP CODE
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TELEPHONE	FAX
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TAXPAYER IDENTIFICATION NUMBER

NAICS CODE (See Definitions in Guidelines)	BUSINESS SIZE (Number of Employees Including Company Owners)
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EMAIL ADDRESS

HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW?
 YES NO

IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.

2. PROJECT CONTACT

Applicant Owner Other (Consultant, etc.)

NAME

ADDRESS

CITY/TOWN	STATE	ZIP CODE
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TELEPHONE	EMAIL ADDRESS	FAX
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HAS THE 'CONTACT' EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW?
 YES NO

IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.



TAXPAYER INFORMATION (PERSON OR ENTITY BEING ISSUED THE TAX CREDIT)					
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	
TELEPHONE		FAX		TELEPHONE	
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.					

7. ECONOMIC ACTIVITY RESULTING FROM THE USE OF TAX CREDITS		
NUMBER OF JOBS CREATED AS A RESULT OF TAX CREDITS		
NEW CONSTRUCTION JOBS	NEW CONSTRUCTION JOBS	NEW CONSTRUCTION JOBS

10. TOTAL NUMBER OF REQUESTED TAX CREDITS	
ELIGIBLE DONATION	TAX CREDITS REQUESTED

11. PARTICIPATING IN THE E-VERIFY PROGRAM?
IS THE APPLICANT (BUSINESS ENTITY) ENROLLED AND PARTICIPATING IN THE E-VERIFY PROGRAM? <input type="checkbox"/> YES <input type="checkbox"/> 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

12. ADDITIONAL DOCUMENTS REQUIRED
PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:
<input type="checkbox"/> Back-up documentation showing proof of the Eligible Donation.
<input type="checkbox"/> A copy of the Memorandum of Understanding for the E-Verify Program
<input type="checkbox"/> The Application Fee
<input type="checkbox"/> Proof of Applicant Eligibility



13. OTHER INCENTIVES USED

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 \$ _____
- Other (please specify program(s) and amount) _____
- Brownfield \$ _____
- New Business Facility \$ _____
- Neighborhood Assistance \$ _____
- Youth Opportunity \$ _____
- Community Development Block Grant \$ _____

**14. ASTCP – APPLICANT CERTIFICATION**

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 EMBOSSER 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. Emergency rule filed April 1, 2014, effective April 11, 2014, expired July 30, 2014. Original rule filed Feb. 7, 2014, effective July 30, 2014.*

**Original authority: 67.3005, RSMo 2013.*

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.

(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. Emergency rule filed April 1, 2014, effective April 11, 2014, expired July 30, 2014. Original rule filed Feb. 7, 2014, effective July 30, 2014.*

**Original authority: 67.3005, RSMo 2013.*