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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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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 85-8.010 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. Should this 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 emer-

gency action. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections 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 October 28, 2013, becomes effective November 7, 2013, and expires May 5, 2014.

(1) As used in 4 CSR 85-8.010 through 4 CSR 85-8.030, 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 sun-sets;

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

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

1. An Amateur Sporting Contribution Tax Credit Program Proposal Form (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 (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, publically 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 Chapter 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;

(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**

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): |
|--|--|

| | |
|-------------------------------------|-------|
| 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?
 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 |
|-----------|-------|----------|

| | | |
|-----------|---------------|-----|
| TELEPHONE | EMAIL ADDRESS | FAX |
|-----------|---------------|-----|

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.

| 3. 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 | 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. | | | | | |

| 4. 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 |

| 5. TOTAL NUMBER OF REQUESTED TAX CREDITS | |
|--|-----------------------|
| ELIGIBLE DONATION | TAX CREDITS REQUESTED |

| 6. 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 |

| 7. 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 |

8. 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.)

- | | |
|---|---|
| <input type="checkbox"/> Missouri Housing Development Commission \$ _____ | <input type="checkbox"/> Brownfield \$ _____ |
| <input type="checkbox"/> Enterprise Zone \$ _____ | <input type="checkbox"/> New Business Facility \$ _____ |
| <input type="checkbox"/> Federal Historic Preservation \$ _____ | <input type="checkbox"/> Neighborhood Assistance \$ _____ |
| <input type="checkbox"/> Neighborhood Preservation \$ _____ | <input type="checkbox"/> Youth Opportunity \$ _____ |
| <input type="checkbox"/> Local Community Development Block Grant \$ _____ | <input type="checkbox"/> Community Development Block Grant \$ _____ |
| <input type="checkbox"/> Other (please specify program(s) and amount) _____ | |

9. 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.

5. 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.

6. 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.

7. 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.

8. 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."

9. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

AUTHORITY: section 67.3005, RSMo Supp. 2013. Emergency rule filed Oct. 28, 2013, effective Nov. 7, 2013, expires May 5, 2014.

**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 85-8.020 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. Should this 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. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections 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 October 28, 2013, becomes effective November 7, 2013, and expires May 5, 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 the 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 4 CSR 85-8.020(1) through 4 CSR 85-8.020(4) above.

(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 Oct. 28, 2013, effective Nov. 7, 2013, expires May 5, 2014.

**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 85-8.030 Tax Credit Accountability Act Compliance

PURPOSE: This rule explains the interaction between the Amateur Sporting Contribution Tax Credit Program and the Tax Credit Accountability Act.

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. Should this 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. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections 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 October 28, 2013, becomes effective November 7, 2013, and expires May 5, 2014.

(1) The applicant is not a recipient for purposes of the Tax Credit Accountability Act of 2004, sections 135.800 to 135.830, RSMo, because the applicant does not receive proceeds from the Tax Credit Program directly from the department.

(2) The contributor is not a recipient for purposes of the Tax Credit Accountability Act of 2004, sections 135.800 to 135.830, RSMo, because the contributor is not the original applicant.

(3) Neither the applicant nor the contributor are required to file annual reports for purposes of section 135.805, RSMo.

AUTHORITY: sections 67.3005 and 135.805.16, RSMo Supp. 2013. Emergency rule filed Oct. 28, 2013, effective Nov. 7, 2013, expires May 5, 2014.

**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 85-9.010 Definitions

PURPOSE: This rule explains the meaning of terms used in connection to 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 necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. Should this rule not be enacted, the Amateur Sporting Tax Credit Program cannot be implemented, as section 67.3000, RSMo, requires applicants to submit documentation in a manner prescribed by the Department of Economic Development. The Department of Economic Development cannot prescribe a manner of documentation that is generally applicable without first implementing rules. Failure on the part of the Department of Economic Development to implement these rules will result in a loss of economic activity in the state, as applicants will lose out on opportunities to bid on placement of competitively bid sporting events in the state. Therefore the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections 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 October 28, 2013, becomes effective November 7, 2013, and expires May 5, 2014.

(1) As used in 4 CSR 85-9.010 through 4 CSR 85-9.050, the following words shall mean:

(A) 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;

(B) Admission ticket: A ticket that is both purchased for face value and utilized by a spectator of a sporting event.

(C) 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;

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

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

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

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

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

(I) Director: The Director of the Department of Revenue;

(J) DOR: The Department of Revenue;

(K) Eligible costs: All costs, except ineligible costs, that are incurred and paid after receipt of the project proposal and before the receipt of the final application, and are also—

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;
4. Incurred and paid after receipt of the project proposal and before the receipt of the final application; or

5. If approved by the department, costs that are associated with retrofitting a facility necessarily to accommodate a sporting event;

(L) 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;

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

(N) 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;

(O) 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;

(P) Face Value: The sales price for a ticket that is not—

1. Reserved, pledged, or in any way limited to a specific pool of people or organizations;
2. Sold at a discount or as part of a package where the total price of which has been in any way reduced;
3. Purchased by a promoter, site selection organization, applicant, broadcasting organization, or a party related to a promoter, site selection organization, applicant, broadcasting organization; or
4. Sold for a *De Minimis* ticket price;

(Q) Ineligible expense: Any expense related to—

1. Construction;
2. Rehabilitation;
3. A payment to a related party;
4. Any accrued cost; or
5. A direct payment to a for-profit site selection organization;

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

(S) 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;

(T) 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;

(U) 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;

(V) NAICS Code: North American Industry Classification System. The Federal Office of Management and Budget (OMB) adopted the NAICS as the industry classification system used by the

statistical agencies of the United States. NAICS replaces the 1987 Standard Industrial Classification (SIC). The NAICS is used for classifying business establishments to assist with gathering data related to measuring productivity, unit labor costs, and the capital intensity of production, employment, and other information. Missouri businesses are assigned a NAICS when the company files a "Report to Determine Liability Status" with the Missouri Department of Labor and Industrial Relations, Division of Employment Security to determine Unemployment Tax Liability. Normally, a general business employer becomes liable for the tax and responsible for providing unemployment insurance for its workers when it—

1. Pays one thousand five hundred dollars (\$1,500) in wages (cash and in-kind) in a calendar quarter;
2. Has an employee in some portion of a day in each of twenty (20) different weeks;
3. Becomes liable under the Federal Unemployment Tax Act (FUTA) and employs a worker in Missouri; or
4. Acquires and continues without interruption substantially all the business of a liable employer;

(W) Necessary for conducting or necessary for the conduct of: Costs or preparations shall be deemed necessary only if they pass a strict but-for analysis whereby the sport played at the sporting event could not be played without the cost in question. This type of expense will be construed strictly;

(X) 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;

(Y) Proof of Payment: Proof of Payment must be indicated with one (1) of 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. A similar document showing the transfer of funds from the applicant to a payee;

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

(AA) Related party: Any party—

1. Holding any financial interest in the other party (i.e. general contractor, subcontractor, vendor);
2. Where one (1) or more of the officers, directors, stockholders, or partners is also an officer, director, stockholder, or partner of the other party;
3. Where one (1) or more of the officers, directors, stockholders, or partners has any financial interest whatsoever in the other party, or has controlling interest in the management or operation of the other party;
4. Advanced funds by another party;
5. When the other party provides and pays, on behalf of the applicant, the cost of any legal services, architectural services or engineering services other than those of a surveyor, general superintendent, or engineer employed by a general contractor in connection with obligations under the construction contract;
6. Who takes stock or any interest in another party as part of consideration to be paid;
7. When there exists or comes into being any side deals, agreements, contract, or undertakings entered into, thereby altering, amending, or canceling any of the original documents submitted to DED, except as approved by DED; or
8. Where one (1) or more of the: 1) officers, 2) directors, 3) stockholders, or 4) partners is also a: 1) parent, 2) grandparent, 3) child, or 4) sibling of an: 1) officer, 2) director, 3) stockholder, or 4) partner of another party;

(BB) Site selection organization: One (1) of the following:

1. Major amateur organizations that promote, organize, or administer sporting games; or
2. Major regional, national, and international—

A. Sports associations; or

B. Organizations that promote or organize sporting events;

(CC) 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;

(DD) Sporting event: An amateur or olympic sporting event that is competitively bid or 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;

(EE) 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 document by reference, those additional documents must be submitted as part of the support contract in order to be considered by the DED;

(FF) 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. Emergency rule filed Oct. 28, 2013, effective Nov. 7, 2013, expires May 5, 2014.

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 85-9.020 Application Process

PURPOSE: This rule explains the meaning of terms used in connection to 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 necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. Should this rule not be enacted, the Amateur Sporting Tax Credit Program cannot be implemented, as section 67.3000, RSMo, requires applicants to submit documentation in a manner prescribed by the Department of Economic Development. The Department of Economic Development cannot prescribe a manner of documentation that is generally applicable without first implementing rules. Failure on the part of the Department of Economic Development to implement these rules will result in a loss of economic activity in the state, as applicants will lose out on opportunities to bid on placement of competitively bid sporting events in the state. Therefore the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections 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 October 28, 2013, becomes effective November 7, 2013, and expires May 5, 2014.

- (1) The application process will be comprised of three (3) steps—

(A) The project proposal step in which the applicant submits the project proposal and support contract to the department for approval.

1. The department will have sixty (60) days following the receipt of the project proposal in which to approve the project proposal, or the application is denied.

2. If the department approves the project proposal, the department will then—

A. Deny the project if the support contract does not meet the statutory requirements; or

B. Certify that the support contract meets the statutory requirements of the program.

3. As part of its project proposal, an applicant will give a date for the sporting event, if the state fiscal year in which the sporting event is to take place passes, the project is denied;

(B) 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 earlier than thirty (30) days, and no more than sixty (60) days prior to the sporting event or the project is denied;

(C) The final application step in which the department determines eligibility and the potential amount of any tax credit award.

1. The final application 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 final application.

AUTHORITY: section 67.3000, RSMo Supp. 2013. Emergency rule filed Oct. 28, 2013, effective Nov. 7, 2013, expires May 5, 2014.

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 85-9.030 Project Proposal

PURPOSE: This rule explains the application process used in connection to 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 necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. Should this rule not be enacted, the Amateur Sporting Tax Credit Program cannot be implemented, as section 67.3000, RSMo, requires applicants to submit documentation in a manner prescribed by the Department of Economic Development. The Department of Economic Development cannot prescribe a manner of documentation that is generally applicable without first implementing rules. Failure on the part of the Department of Economic Development to implement these rules will result in a loss of economic activity in the state, as applicants will lose out on opportunities to bid on placement of competitively bid sporting events in the state. Therefore the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. The scope of this emergency rule is limited to the circumstances creating the emergency and complies

with the protections 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 October 28, 2013, becomes effective November 7, 2013, and expires May 5, 2014.

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

(A) The Project Proposal Form, included herein;

(B) Documents explaining the methodology and assumptions used in calculating the following estimates from the Project Proposal Form:

1. The expected Missouri venue preparation activities;

2. The expected event costs;

3. The expected visitor sporting event spending; and

4. The expected visitor spending (outside the sporting event);

(C) The memorandum of understanding for the E-Verify Program;

(D) The sources and uses for the sporting event; and

(E) A copy of the support contract.

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

(3) In making its decision to approve or deny the project proposal, the department will consider the following factors:

(A) The extent to which the project is receiving other public subsidies, both direct and indirect;

(B) The anticipated net present value of the sporting event on Missouri's overall economy;

(C) The anticipated net present value of the sporting event upon Missouri state revenues;

(D) The probability that the sporting event will meet the projections made in the project proposal;

(E) The anticipated opportunity costs associated with issuing tax credits on this project;

(F) The overall desirability of hosting this type of sporting event;

(G) The probability of the sporting event taking place in Missouri absent the award of tax credits;

(H) The overall effect that the approval of this project will have on the department's ability to approve future projects, given the limited cap space available under this program;

(I) The extent to which tax credits are being utilized in lieu of other funding sources that may be available to this project;

(J) The effectiveness and efficiency of the tax credits as a source of project funds net transaction costs; and

(K) Whether the tax credits would represent the least amount necessary to ensure project completion.



| |
|-----------------------------------|
| ASTCP PROJECT PROPOSAL |
| LOG NUMBER (OFFICIAL USE ONLY) |

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

| | | | | | |
|---|--|--|--|---|----------|
| 1a. APPLICANT INFORMATION (PERSON OR ENTITY CLAIMING THE TAX CREDIT) | | | | | |
| NAME OF INDIVIDUAL OR ENTITY | | | | | |
| 1b. TYPE OF 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 | |
| TELEPHONE | | FAX | | TELEPHONE | |
| TELEPHONE | | FAX | | 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. | | | | | |
| 2. PROJECT CONTACT | | | | | |
| <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. | | | | | |

| 3. SPORTING EVENT INFORMATION (ATTACH ADDITIONAL PAGES IF NECESSARY) | | | |
|--|--------------------------------------|--------------------------------------|---------------------|
| TYPE OF EVENT | | | |
| EVENT ADDRESS | | | |
| CITY/TOWN | | STATE | ZIP CODE |
| COUNTY | | | |
| EVENT DATE | | | |
| 4. EXPECTED MISSOURI VENUE PREPERATION ACTIVITES (ATTACH ADDITIONAL PAGES IF NECESSARY) | | | |
| DATES OF VENUE PREPARATION | | | |
| 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 | |
| | | TOATAL | TOTAL AMOUNT |
| 5. EXPECTED EVENT COSTS (ATTACH ADDITIONAL PAGES IF NECESSARY) | | | |
| SECURITY | | AMOUNT | |
| RENTAL SERVICES (TYPE) | | AMOUNT | |
| RENTAL SERVICES (TYPE) | | AMOUNT | |
| PARKING | | AMOUNT | |
| OTHER | | AMOUNT | |
| OTHER | | AMOUNT | |
| | | TOTAL | AMOUNT |
| 6. EXPECTED EVENT TICKET AND ATTENDANCE INFORMATION | | | |
| EXPECTED ATTENDANCE | | ESTIMATED LOCAL ATTENDEES | |
| ESTIMATED OUT-OF-STATE ATTENDEES | PROJECTED AVERAGE TICKET SALES PRICE | ESTIMATED TICKETS SOLD AT FACE VALUE | |
| 7. USE OF PROPERTY | | | |
| NUMBER OF JOBS CREATED AS A RESULT OF TAX CREDITS | | | |
| NEW CONSTRUCTION JOBS | NEW CONSTRUCTION JOBS | NEW CONSTRUCTION JOBS | |

| 8. EXPECTED VISITOR SPORTING EVENT SPENDING | | |
|---|-------------------------------------|---------------|
| FOOD AND BEVERAGE | | AMOUNT |
| MERCHANDISE | | AMOUNT |
| OTHER | | AMOUNT |
| TOTAL | | AMOUNT |
| 9. EXPECTED VISITOR SPENDING (OUTSIDE OF THE SPORTING EVENT) | | |
| RESTAURANTS | | AMOUNT |
| HOTELS OR LOGING | | AMOUNT |
| TRANSPORTATION (CAR RENTALS, GAS, ETC) | | AMOUNT |
| OTHER ENTERTAINMENT | | AMOUNT |
| OTHER | | AMOUNT |
| TOTAL | | AMOUNT |
| 10. TOTAL NUMBER OF REQUESTED TAX CREDITS | | |
| ELIGIBLE COSTS | | AMOUNT |
| ESTIMATED TICKETS SOLD AT FACE VALUE (SECTION 6 ABOVE) | NUMBER OF TICKETS MULTIPLIED BY \$5 | AMOUNT |
| MAXIMUM TAX CREDITS | | AMOUNT |
| 11. PARTICIPATING IN THE E-VERIFY PROGRAM? | | |
| <p>IS THE APPLICANT (BUSINESS ENTITY) ENROLLED AND PARTICIPATING IN THE E-VERIFY PROGRAM?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>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.</p> <p>To access the E-Verify website, go to: https://e-verify.uscis.gov/enroll</p> | | |
| 12. ADDITIONAL DOCUMENTS REQUIRED | | |
| PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS: | | |
| <input type="checkbox"/> A copy of the Support Contract for the Sporting Event | | |
| <input type="checkbox"/> Back-up documentation showing the 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. | | |
| <input type="checkbox"/> A copy of the Memorandum of Understanding for the E-Verify Program | | |
| <input type="checkbox"/> A copy of the Sources and Uses for the Sporting Event | | |
| <input type="checkbox"/> Executed financing agreements evidencing that there will be sufficient funding to host the Sporting Event | | |

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.)

- | | |
|---|---|
| <input type="checkbox"/> Missouri Housing Development Commission \$ _____ | <input type="checkbox"/> Brownfield \$ _____ |
| <input type="checkbox"/> Enterprise Zone \$ _____ | <input type="checkbox"/> New Business Facility \$ _____ |
| <input type="checkbox"/> Federal Historic Preservation \$ _____ | <input type="checkbox"/> Neighborhood Assistance \$ _____ |
| <input type="checkbox"/> Neighborhood Preservation \$ _____ | <input type="checkbox"/> Youth Opportunity \$ _____ |
| <input type="checkbox"/> Local Community Development Block Grant \$ _____ | <input type="checkbox"/> Community Development Block Grant \$ _____ |
| <input type="checkbox"/> Other (please specify program(s) and amount) _____ | |

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 286.034, 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 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:
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. EXPECTED MISSOURI VENUE PREPERATION 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.

Supporting Documentation: Please provide the documents showing how the Expected Missouri Venue Preparation Activities were calculated. Relevant documents could include historical figures from previous events, site studies, or other documents showing the methodology used to determine expected costs of the Sporting Event.

5. 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.

Supporting Documentation: Please provide the documents showing how the expected event costs were calculated. Relevant documents could include historical figures from previous events, site studies, or other documents showing the methodology used to determine expected costs of the Sporting Event.

6. 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.

Supporting Documentation: Please provide documents showing how the expected attendance figures were calculated.

7. 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, 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.

8. 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.

Supporting Documentation: Please provide documents showing how the expected visitor event spending figures were calculated. Relevant documents could include historical figures from previous events, site studies, or other documents showing the methodology used to determine expected visitor event spending.

9. EXPECTED VISITOR 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 outside the Location of the Sporting Event. Please provide a brief description of the activity to be performed in the appropriate space provided.

Supporting Documentation: Please provide documents showing how the expected visitor event figures were calculated. Relevant documents could include historical figures from previous events, site studies, or other documents showing the methodology used to determine expected visitor spending.

10. 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: Take the lesser of Eligible Costs and the Number of Tickets Multiplied by \$5.

11. 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.

12. ADDITIONAL DOCUMENTS REQUIRED:

A copy of the Support Contract for the Sporting Event: Please submit the event award notification, Joinder Undertaking, Joinder Agreement, or contract executed by an Applicant and a 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.

13. 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."

14. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

AUTHORITY: section 67.3000, RSMo Supp. 2013. Emergency rule filed Oct. 28, 2013, effective Nov. 7, 2013, expires May 5, 2014.

**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 85-9.040 Event Notification

PURPOSE: This rule explains the application process used in connection to 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 necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. Should this rule not be enacted, the Amateur Sporting Tax Credit Program cannot be implemented, as section 67.3000, RSMo, requires applicants to submit documentation in a manner prescribed by the Department of Economic Development. The Department of Economic Development cannot prescribe a manner of documentation that is generally applicable without first implementing rules. Failure on the part of the Department of Economic Development to implement these rules will result in a loss of economic activity in the state, as applicants will lose out on opportunities to bid on placement of competitively bid sporting events in the state. Therefore the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections 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 October 28, 2013, becomes effective November 7, 2013, and expires May 5, 2014.*

- (1) The following will be included as part of the event notification:
 - (A) The Event Notification Form, included herein; and
 - (B) The schedule of prices for the sporting event.
- (2) The department reserves the right to request additional documentation in order to approve or deny the event notification.
- (3) In making its decision to approve or deny the event notification, the department will determine if the event date is in the same fiscal year as the event date presented in the project proposal.