

Volume 39, Number 5
Pages 587-716
March 3, 2014

SALUS POPULI SUPREMA LEX ESTO

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



JASON KANDER
SECRETARY OF STATE

MISSOURI
REGISTER

The *Missouri Register* is an official publication of the state of Missouri, under the authority granted to the secretary of state by sections 536.015, RSMo Supp. 2013 and 536.033, RSMo 2000. Reproduction of rules is allowed; however, no reproduction shall bear the name *Missouri Register* or "official" without the express permission of the secretary of state.

The *Missouri Register* is published semi-monthly by

SECRETARY OF STATE

JASON KANDER

Administrative Rules Division

James C. Kirkpatrick State Information Center

600 W. Main

Jefferson City, MO 65101

(573) 751-4015

DIRECTOR

WAYLENE W. HILES

•

MANAGING EDITOR

CURTIS W. TREAT

•

EDITOR

ABBIEY RIMEL

•

ASSOCIATE EDITOR

AMANDA MCKAY

•

ASSISTANT EDITOR

VONNE KILBOURN

•

PUBLICATION TECHNICIAN

JACQUELINE D. WHITE

•

ADMINISTRATIVE ASSISTANT

ALISHA DUDENHOEFFER

ISSN 0149-2942, USPS 320-630; periodical postage paid at Jefferson City, MO

Subscription fee: \$56.00 per year

POSTMASTER: Send change of address notices and undelivered copies to:

MISSOURI REGISTER

Office of the Secretary of State

Administrative Rules Division

PO Box 1767

Jefferson City, MO 65102

The *Missouri Register* and *Code of State Regulations* (CSR) are now available on the Internet. The Register address is <http://www.sos.mo.gov/adrules/moreg/moreg.asp> and the CSR is <http://www.sos.mo.gov/adrules/csr/csr.asp>. These websites contain rulemakings and regulations as they appear in the Registers and CSR. These websites do not contain the official copies of the Registers and CSR. The official copies remain the paper copies published by the Office of the Secretary of State pursuant to sections 536.015 and 536.031, RSMo Supp. 2013. While every attempt has been made to ensure accuracy and reliability, the Registers and CSR are presented, to the greatest extent practicable as they appear in the official publications. The Administrative Rules Division may be contacted by email at rules@sos.mo.gov.

The secretary of state's office makes every effort to provide program accessibility to all citizens without regard to disability. If you desire this publication in alternate form because of a disability, please contact the Division of Administrative Rules, PO Box 1767, Jefferson City, MO 65102, (573) 751-4015. Hearing impaired citizens should contact the director through Missouri relay, (800) 735-2966.



IN THIS ISSUE:

PROPOSED RULES

Department of Economic Development
 Division of Business and Community Services591
 Public Service Commission630

Department of Elementary and Secondary Education
 Division of Learning Services630
 Missouri Commission for the Deaf and Hard of Hearing . .636

Department of Public Safety
 Missouri Gaming Commission651

ORDERS OF RULEMAKING

Department of Economic Development
 Public Service Commission660

Department of Labor and Industrial Relations
 Division of Employment Security689

Department of Revenue
 Director of Revenue689

Department of Social Services
 MO HealthNet Division690

Department of Insurance, Financial Institutions and Professional Registration
 Life, Annuities and Health690
 Behavior Analyst Advisory Board690

Department of Insurance, Financial Institutions and Professional Registration

Applied Behavior Analysis Maximum Benefit692

CONTRACTOR DEBARMENT LIST694

DISSOLUTIONS695

SOURCE GUIDES

RULE CHANGES SINCE UPDATE698
EMERGENCY RULES IN EFFECT705
EXECUTIVE ORDERS707
REGISTER INDEX708

IN ADDITIONS

Department of Transportation
 Missouri Highways and Transportation Commission691

Register Filing Deadlines	Register Publication Date	Code Publication Date	Code Effective Date
November 1, 2013 November 15, 2013	December 2, 2013 December 16, 2013	December 31, 2013 December 31, 2013	January 30, 2014 January 30, 2014
December 2, 2013 December 16, 2013	January 2, 2014 January 15, 2014	January 29, 2014 January 29, 2014	February 28, 2014 February 28, 2014
January 2, 2014 January 15, 2014	February 3, 2014 February 18, 2014	February 28, 2014 February 28, 2014	March 30, 2014 March 30, 2014
February 3, 2014 February 18, 2014	March 3, 2014 March 17, 2014	March 31, 2014 March 31, 2014	April 30, 2014 April 30, 2014
March 3, 2014 March 17, 2014	April 1, 2014 April 15, 2014	April 30, 2014 April 30, 2014	May 30, 2014 May 30, 2014
April 1, 2014 April 15, 2014	May 1, 2014 May 15, 2014	May 31, 2014 May 31, 2014	June 30, 2014 June 30, 2014
May 1, 2014 May 15, 2014	June 2, 2014 June 16, 2014	June 30, 2014 June 30, 2014	July 30, 2014 July 30, 2014
June 2, 2014 June 16, 2014	July 1, 2014 July 15, 2014	July 31, 2014 July 31, 2014	August 30, 2014 August 30, 2014
July 1, 2014 July 15, 2014	August 1, 2014 August 15, 2014	August 31, 2014 August 31, 2014	September 30, 2014 September 30, 2014

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>

Missouri Participating Libraries

The *Missouri Register* and the *Code of State Regulations*, as required by the Missouri Documents Law (section 181.100, RSMo Supp. 2013), are available in the listed participating libraries, as selected by the Missouri State Library:

Jefferson County Library PO Box 1486, 3021 High Ridge High Ridge, MO 63049-1486 (314) 677-8689	Learning Resources Center Mineral Area College PO Box 1000 Park Hills, MO 63601-1000 (573) 431-4593	Hearnes Learning Resources Ctr. Missouri Western State University 4525 Downs Drive St. Joseph, MO 64507-2294 (816) 271-5802	Library Missouri University of Science and Technology 1870 Miner Circle Rolla, MO 65409-0060 (573) 341-4007
Jefferson College Library 1000 Viking Drive Hillsboro, MO 63050-2441 (314) 789-3951 ext. 160	Cape Girardeau Public Library 711 N. Clark Cape Girardeau, MO 63701-4400 (573) 334-5279	Library North Central Missouri College PO Box 111, 1301 Main Street Trenton, MO 64683-0107 (660) 359-3948 ext. 325	Lebanon-Laclede County Library 915 S. Jefferson Ave. Lebanon, MO 65536-3017 (417) 532-2148
St. Louis Public Library 1301 Olive St. St. Louis, MO 63103-2389 (314) 539-0376	Kent Library Southeast Missouri State University One University Plaza Cape Girardeau, MO 63701-4799 (573) 651-2757	Spiva Library Missouri Southern State University 3950 East Newman Road Joplin, MO 64801-1595 (417) 625-9342	University Library Southwest Baptist University 1600 University Ave. Bolivar, MO 65613-2597 (417) 328-1631
St. Louis University Law Library 3700 Lindell Blvd. St. Louis, MO 63108-3478 (314) 977-2742	Riverside Regional Library PO Box 389, 1997 E. Jackson Blvd. Jackson, MO 63755-0389 (573) 243-8141	Missouri State Library 600 West Main, PO Box 387 Jefferson City, MO 65102-0387 (573) 751-3615	Barry-Lawrence Regional Library 213 6th St. Monett, MO 65708-2147 (417) 235-6646
Eden/Webster Library Eden Theological Seminary/ Webster University 475 East Lockwood Ave. St. Louis, MO 63119-3192 (314) 961-2660 ext. 7812	Rutland Library Three Rivers Community College 2080 Three Rivers Blvd. Poplar Bluff, MO 63901-2393 (573) 840-9656	Missouri State Archives 600 West Main, PO Box 778 Jefferson City, MO 65102-0778 (573) 526-6711	Lyons Memorial Library College of the Ozarks General Delivery Point Lookout, MO 65726-9999 (417) 334-6411 ext. 3551
Thomas Jefferson Library University of Missouri-St. Louis 8001 Natural Bridge Road St. Louis, MO 63121-4499 (314) 516-5084	James C. Kirkpatrick Library University of Central Missouri 142 Edwards Library Warrensburg, MO 64093-5020 (660) 543-4149	Elmer Ellis Library University of Missouri-Columbia 106 B Ellis Library Columbia, MO 65211-5149 (573) 882-0748	Garnett Library Missouri State University—West Plains 304 Cleveland West Plains, MO 65775-3414 (417) 255-7945
Washington University Law Library Washington University Campus Box 1171, Mudd Bldg., One Brookings Dr. St. Louis, MO 63130-4899 (314) 935-6443	Kansas City Public Library 14 West 10th Street Kansas City, MO 64105 (816) 701-3546	Library State Historical Society of Missouri 1020 Lowry St. Columbia, MO 65211-7298 (573) 882-9369	Springfield-Greene County Library 4653 S. Campbell Springfield, MO 65801-0760 (417) 874-8110
St. Louis County Library 1640 S. Lindbergh Blvd. St. Louis, MO 63131-3598 (314) 994-3300 ext. 247	Law Library University of Missouri-Kansas City 5100 Rockhill Road Kansas City, MO 64110-2499 (816) 235-2438	Daniel Boone Regional Library PO Box 1267, 100 West Broadway Columbia, MO 65205-1267 (573) 443-3161 ext. 359	Meyer Library Missouri State University PO Box 175, 901 S. National Springfield, MO 65804-0095 (417) 836-4533
Library Maryville University 13550 Conway Road St. Louis, MO 63141-7232 (314) 529-9494	Miller Nichols Library University of Missouri-Kansas City 5100 Rockhill Road Kansas City, MO 64110-2499 (816) 235-2438	School of Law University of Missouri-Columbia 224 Hulston Hall Columbia, MO 65211-0001 (573) 882-1125	
Pickler Memorial Library Truman State University 100 E. Normal Kirksville, MO 63501-4221 (660) 785-7416	B.D. Owens Library Northwest Missouri State University 800 University Drive Maryville, MO 64468-6001 (660) 562-1841	Smiley Memorial Library Central Methodist University 411 Central Methodist Square Fayette, MO 65248-1198 (660) 248-6279	

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.

Under this heading will appear the text of proposed rules and changes. The notice of proposed rulemaking is required to contain an explanation of any new rule or any change in an existing rule and the reasons therefor. This is set out in the Purpose section with each rule. Also required is a citation to the legal authority to make rules. This appears following the text of the rule, after the word "Authority."

Entirely new rules are printed without any special symbolism under the heading of proposed rule. If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission. Rules which are proposed to be amended will have new matter printed in boldface type and matter to be deleted placed in brackets.

An important function of the *Missouri Register* is to solicit and encourage public participation in the rulemaking process. The law provides that for every proposed rule, amendment, or rescission there must be a notice that anyone may comment on the proposed action. This comment may take different forms.

If an agency is required by statute to hold a public hearing before making any new rules, then a Notice of Public Hearing will appear following the text of the rule. Hearing dates must be at least thirty (30) days after publication of the notice in the *Missouri Register*. If no hearing is planned or required, the agency must give a Notice to Submit Comments. This allows anyone to file statements in support of or in opposition to the proposed action with the agency within a specified time, no less than thirty (30) days after publication of the notice in the *Missouri Register*.

An agency may hold a public hearing on a rule even though not required by law to hold one. If an agency allows comments to be received following the hearing date, the close of comments date will be used as the beginning day in the ninety- (90-) day-count necessary for the filing of the order of rulemaking.

If an agency decides to hold a public hearing after planning not to, it must withdraw the earlier notice and file a new notice of proposed rulemaking and schedule a hearing for a date not less than thirty (30) days from the date of publication of the new notice.

Proposed Amendment Text Reminder:

Boldface text indicates new matter.

[Bracketed text indicates matter being deleted.]

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

PROPOSED RULE

4 CSR 85-8.011 Definitions

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

(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:

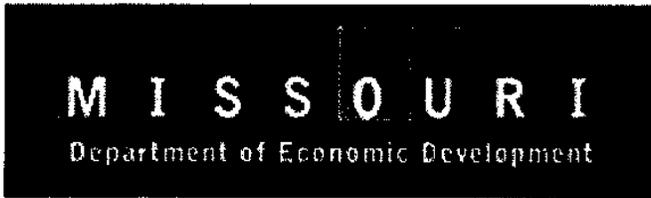
1. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed under Chapter 143, RSMo;

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):	
NAME OF AUTHORIZED COMPANY OFFICIAL		TITLE	
BUSINESS ADDRESS			
CITY/TOWN		STATE	ZIP CODE
TELEPHONE	FAX		
TAXPAYER IDENTIFICATION NUMBER			
NAICS CODE (See Definitions in Guidelines)	BUSINESS SIZE (Number of Employees Including Company Owners)		
EMAIL ADDRESS			
HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO			
IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.			

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.			

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.					

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.)

- | | |
|---|---|
| <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 288.034, RSMo."

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

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

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

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

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

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

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

Type of Entity:

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

2. PROJECT CONTACT:

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

3. TAXPAYER INFORMATION:

Please contact the Taxpayer to obtain the relevant information.

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

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

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

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

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

9. TOTAL NUMBER OF REQUESTED TAX CREDITS:

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

Tax Credits Requested: 50% of the Eligible Donation.

10. PARTICIPATING IN THE E-VERIFY PROGRAM?

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

11. ADDITIONAL DOCUMENTS REQUIRED:

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

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

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

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

12. OTHER INCENTIVES USED:

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

13. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

AUTHORITY: section 67.3005, RSMo Supp. 2013. Original rule filed Feb. 7, 2014.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Economic Development, 301 West High Street, PO Box 1157, Jefferson City, MO 65102-1157. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

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

PROPOSED RULE

4 CSR 85-8.021 Program Administration

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

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

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

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

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

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

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

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

2. The applicant submits a new issuance fee.

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

(5) If there is only sufficient cap space available in a fiscal year for a portion of a valid application to be processed, the applicant must submit a new issuance fee to cover the portion of the award request

that has sufficient cap space available. The remaining cap space will be placed on administrative hold and will be processed as described in sections (1) through (4) of this rule.

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

AUTHORITY: section 67.3005, RSMo Supp. 2013. Original rule filed Feb. 7, 2014.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Economic Development, 301 West High Street, PO Box 1157, Jefferson City, MO 65102-1157. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**Title 4—DEPARTMENT OF ECONOMIC
DEVELOPMENT
Division 85—Division of Business and Community
Services
Chapter 9—Amateur Sporting Tax Credit Program**

PROPOSED RULE

4 CSR 85-9.011 Definitions

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

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

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

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

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

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

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

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

1. Certified sponsors;

2. Endorsing counties;

3. Endorsing municipalities;

4. Local organizing committees; or

5. Related parties to another applicant;

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

(H) Competitive bidding process: The selection system used by a site selection organization to choose the location of a sporting event.

For a bidding process to be competitive, the competition must include at least one (1) site located outside of Missouri, and the sporting event cannot be one (1) whose history would typically place it in Missouri;

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

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

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

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

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

(N) DOR: The Department of Revenue;

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

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

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

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

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

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

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

(U) Ineligible expense: Any expense related to—

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

or

5. Any accrued cost, except that accounts receivable that are paid and submitted to the DED in the sixty (60) days following the submission of the Certification of Costs shall be treated as eligible;

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

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

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

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

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

one (1) or more sporting events; or

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AUTHORITY: section 67.3000, RSMo Supp. 2013. Original rule filed Feb. 7, 2014.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Economic Development, 301 West High Street, PO Box 1157, Jefferson City, MO 65102-1157. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**Title 4—DEPARTMENT OF ECONOMIC
DEVELOPMENT
Division 85—Division of Business and Community
Services
Chapter 9—Amateur Sporting Tax Credit Program**

PROPOSED RULE

4 CSR 85-9.021 Application Process

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. The department will review a support contract only—

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

B. In conjunction with a project proposal.

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

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

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

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

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

(D) The sporting event takes place.

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

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

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

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

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

AUTHORITY: section 67.3000, RSMo Supp. 2013. Original rule filed Feb. 7, 2014.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Economic Development, 301 West High Street, PO Box 1157, Jefferson City, MO 65102-1157. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**Title 4—DEPARTMENT OF ECONOMIC
DEVELOPMENT
Division 85—Division of Business and Community
Services
Chapter 9—Amateur Sporting Tax Credit Program**

PROPOSED RULE

4 CSR 85-9.031 Project Proposal

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

- (1) The following will be included as part of the project proposal:
- (A) The Project Proposal Form, included herein;
 - (B) Identification of a presumed economic impact or a proven economic impact;
 - (C) The Memorandum of Understanding for the E-Verify Program;
 - (D) A draft copy of the support contract, if available;

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

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

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

- 1. A date upon which the support contract is awarded to another city, at which point the application will be denied;
- 2. A date upon which there is cap space available due to other denials in the fiscal year covered by the application, at which point cap space will be reserved for the applicant; or
- 3. Until a date ninety (90) days following the end of the sporting event, at which point the project will be denied.

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

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

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

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

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

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

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

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

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

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

(A) Demonstrate proof of a positive economic impact. Project proposals which include major regional, national, and international

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

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

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



ASTCP PROJECT PROPOSAL
LOG NUMBER (OFFICIAL USE ONLY)

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

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	ZIP CODE	
TELEPHONE	FAX		TELEPHONE	FAX	
TAXPAYER IDENTIFICATION NUMBER (OR SOCIAL SECURITY NUMBER)			SOCIAL SECURITY NUMBER		
NAICS CODE (See Definitions in Guidelines)	BUSINESS SIZE (Number of Employees Including Company Owners)		SPOUSE SOCIAL SECURITY NUMBER (if applicable)		
EMAIL ADDRESS			EMAIL ADDRESS		
HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO					
IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.					

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 (Include Beginning Date and Ending Date)		

4. ECONOMIC IMPACT
<input type="checkbox"/> Presumed Economic Impact – Certified Sponsor is (or will be): (check one and provide name) <input type="checkbox"/> NCAA <input type="checkbox"/> An NCAA Member Conference, University, or Institution <input type="checkbox"/> NAIA <input type="checkbox"/> USOC <input type="checkbox"/> NGB, or International Federation of Sport as Recognized by the USOC <input type="checkbox"/> USGA <input type="checkbox"/> USTA <input type="checkbox"/> ASA <i>IF ANY BOX IS CHECKED UNDER PRESUMED ECONOMIC IMPACT PROCEED TO QUESTION #11</i>
<input type="checkbox"/> Proven Economic Impact –Certified Sponsor is (or will be): (check one and provide name) <input type="checkbox"/> Major Regional, National, and International Sports Association <input type="checkbox"/> Amateur Organization <input type="checkbox"/> Major Regional, National, and International Organization <i>IF ANY BOX IS CHECKED UNDER PROVEN ECONOMIC BENEFIT PROCEED TO QUESTION #5</i>

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

5. EXPECTED MISSOURI VENUE PREPERATION ACTIVITES (ATTACH ADDITIONAL PAGES IF NECESSARY)	
DATES OF VENUE PREPARATION	
TOTAL ESIMTATED COSTS OF VENUE PREPARATION (To the extent feasible, please break out the total costs into the relevant categories provided below)	TOTAL AMOUNT
MAINTENANCE COSTS	AMOUNT
CONSTRUCTION COSTS	AMOUNT
RENTAL SERVICES	AMOUNT
PROFESSIONAL SERVICES (LOCAL ADVERTISING)	AMOUNT
PROFESSIONAL SERVICES (LOCAL LEGAL COSTS)	AMOUNT
PROFESSIONAL SERVICES (LOCAL FINANCIAL COSTS)	AMOUNT
PROFESSIONAL SERVICES (OTHER)	AMOUNT
OTHER	AMOUNT
OTHER	AMOUNT

6. EXPECTED EVENT COSTS (ATTACH ADDITIONAL PAGES IF NECESSARY)	
TOTAL ESTIMATED EVENT COSTS (To the extent feasible, please break out the total costs into the relevant categories provided below)	TOTAL AMOUNT
SECURITY	AMOUNT
RENTAL SERVICES (TYPE)	AMOUNT
RENTAL SERVICES (TYPE)	AMOUNT
PARKING	AMOUNT
OTHER	AMOUNT
OTHER	AMOUNT
7. 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	
8. USE OF PROPERTY	
NUMBER OF JOBS CREATED AS A RESULT OF TAX CREDITS	NEW CONSTRUCTION JOBS

9. EXPECTED VISITOR SPORTING EVENT SPENDING	
FOOD AND BEVERAGE	AMOUNT
MERCHANDISE	AMOUNT
OTHER	AMOUNT
TOTAL	AMOUNT
10. EXPECTED VISITOR SPENDING (OUTSIDE OF THE SPORTING EVENT) – Optional- Complete Only if Response is Supported by Third Party Documentation	
RESTAURANTS	AMOUNT
HOTELS OR LOGING	AMOUNT
TRANSPORTATION (CAR RENTALS, GAS, ETC)	AMOUNT
OTHER ENTERTAINMENT	AMOUNT
OTHER	AMOUNT
TOTAL	AMOUNT
11. TOTAL NUMBER OF REQUESTED TAX CREDITS	
ELIGIBLE COSTS	AMOUNT
ESTIMATED TICKETS SOLD AT FACE VALUE (SECTION 7 ABOVE)	NUMBER OF TICKETS MULTIPLIED BY \$5
MAXIMUM TAX CREDITS	AMOUNT

12 PARTICIPATING IN THE E-VERIFY PROGRAM?

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

YES NO

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

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

13. ADDITIONAL DOCUMENTS REQUIRED

PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:

- A copy of the Support Contract for the Sporting Event, if available
- 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.
- A copy of the Memorandum of Understanding for the E-Verify Program

14. 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"/> Sporting Contribution Tax Credit \$ _____ | |
| <input type="checkbox"/> Other (please specify program(s) and amount) | |

15. 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 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. ECONOMIC IMPACT:

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

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

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

5. EXPECTED MISSOURI VENUE PREPARATION ACTIVITIES:

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

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

6. EXPECTED EVENT COSTS:

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

7. EXPECTED EVENT TICKET AND ATTENDANCE INFORMATION:

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

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

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

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

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

8. USE OF PROPERTY:

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

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

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

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

9. EXPECTED VISITOR EVENT SPENDING:

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

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

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

11. TOTAL NUMBER OF REQUESTED TAX CREDITS:

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

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

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

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

12. PARTICIPATING IN THE E-VERIFY PROGRAM?

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

13. ADDITIONAL DOCUMENTS REQUIRED:

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

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

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

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

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

14. OTHER INCENTIVES USED:

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

15. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

AUTHORITY: section 67.3000, RSMo Supp. 2013. Original rule filed Feb. 7, 2014.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Economic Development, 301 West High Street, PO Box 1157, Jefferson City, MO 65102-1157. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

petitive bidding process in which at least one (1) competitive bid came from out of state.

**Title 4—DEPARTMENT OF ECONOMIC
DEVELOPMENT
Division 85—Division of Business and Community
Services
Chapter 9—Amateur Sporting Tax Credit Program**

PROPOSED RULE

4 CSR 85-9.035 Support Contract

PURPOSE: The purpose of this rule is to explain the requirements for a properly submitted support contract.

(1) The following will be included as part of the support contract submission:

- (A) The Support Contract Submission Form, included herein; and
- (B) A final executed copy of the support contract.

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

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

(A) There must be cap space available. If your project was given a reservation of tax credits at the project proposal stage, you will already have cap space allocated to your sporting event and department will review your support contract for statutory compliance;

(B) You can submit a project proposal along with a support contract submission;

(C) If the program cap has been reached, and your support contract submission would have been otherwise approved, your sporting event will be placed on administrative hold until the earlier of—

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

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

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

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

(F) No site for a sporting event may have been chosen prior to December 1, 2012, and no support contract will be approved after August 28, 2019; and

(G) No support contract will be certified unless the site selection organization has chosen to use a location in Missouri during a com-