

## Tax Credit Reporting 135.825 RSMo (SB 1099) Third Quarter FY16

Third Quarter - Tax Credit Report / Fiscal Year 2019

Credit Type	Authorized		Issued		Tax Clearance Collections	Quarterly Redemptions							Total Redemptions		
	Quarter	FY to Date	Quarter	FY to Date		Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Adoption Tax (Special Needs) ATC						0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Affordable Housing Assistance AHC	2,055,000.00	2,462,280.00	1,411,635.00	2,887,387.00		1,963,327.00	3,597.14	0.00	0.00	608,398.72	0.00			2,575,322.86	4,179,879.97
Agricultural Product Utilization Contributor APU	44,500.00	44,500.00	0.00	0.00		100,000.00	0.00	0.00	0.00	282,337.74	0.00			382,337.74	1,134,949.77
Bank Franchise Tax Credit BFT						910,450.00		337,518.00						1,247,968.00	2,393,247.00
Bank Tax Credit for S Corporation Shareholders BTC						0.00	1,726,526.00			266,788.00				1,993,314.00	5,961,785.00
Bond Enhancement Credit BEC	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Brownfield Demolition Tax DTC	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Brownfield Remediation Tax RTC	0.00	2,000,000.00	6,070,022.97	13,811,281.97		54,893.05	0.00	189,905.00	0.00	1,826,274.25	0.00			2,071,072.30	11,933,432.20
Brownfield Jobs and Investment BJI	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Brownfield Jobs and Investment (Refundable) BTR						0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Business Facility BFC	9,213,825.00	9,213,825.00	9,213,825.00	9,213,825.00		312,168.00	0.00	0.00		1,489,658.00	0.00			1,801,826.00	6,849,868.00
Business Facility (Refundable) BFR						0.00	0.00	0.00		0.00	0.00			0.00	0.00
Business Modernization (Seed Capital) SCC						0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Business Use Incentives for Large Scale Development-BUILD BUC	0.00	8,390,036.13	6,919,582.24	13,832,603.68		3,618,311.28	56,978.48	0.00		3,432.76	0.00			3,678,722.52	13,391,167.08
Certified Capital CAPCO			0.00	0.00							0.00			0.00	124,906.00
Champion for Children CIC						0.00	0.00		0.00	0.00	0.00			0.00	0.00
Charcoal Producers (Note 1) CPC	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00			0.00	0.00
Community Bank Investment CBC	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Developmental Disability Care DDC	35,343.55	55,441.07	35,343.55	55,441.07		0.00	0.00	0.00	0.00	125.00	0.00			125.00	5,419.00
Development Reserve DRC	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Development Tax DPC	0.00	0.00	0.00	0.00		0.00	72,052.65	0.00	0.00	0.00	0.00			72,052.65	374,476.54
Disabled Access DAC						0.00	0.00		0.00	0.00				0.00	6,597.00
Distressed Areas Land Assemblage DAL	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	42,778.00
Domestic Violence Tax DVC	707,057.75	1,400,174.63	707,057.75	1,400,174.63	1,005.21	16,071.35	0.00	0.00	0.00	105,958.35	0.00			122,029.70	475,971.92
Dry Fire Hydrant DFH	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00				0.00	0.00
Enterprise Zone EZC	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00			0.00	(5,576.00)
Enterprise Zone (Refundable) EZR						0.00	0.00	0.00		0.00	0.00			0.00	0.00

## Tax Credit Reporting

### 135.825 RSMo (SB 1099)

Third Quarter FY16

Credit Type	Authorized		Issued		Tax Clearance Collections	Quarterly Redemptions								Total Redemptions	
	Quarter	FY to Date	Quarter	FY to Date		Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Examination Fees and other fees	0.00	0.00	0.00	0.00							624,734.94			624,734.94	633,475.37
Export Finance Credit	EFC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Family Development Account	FDA	0.00	0.00	26,597.00	64,144.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Family Farms Act	FFC	6,637.88	10,644.82	8,134.10	31,302.63	0.00	0.00	0.00	0.00	0.00	0.00			0.00	10,641.61
Film Production	FPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Food Pantry	FPT					0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Guaranty Fee	SBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Health Care Access Fund	HCC			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Historic Preservation	HPC	355,825.46	141,621,346.70	42,098,249.41	83,149,678.11	908.98	7,323,620.98	81,949.00	76,515.00	0.00	13,305,949.96	0.00		20,788,034.94	49,421,294.24
Homestead Preservation Credit							0.00				0.00			0.00	0.00
Infrastructure Development	IDC	1,500,000.00	6,750,000.00	960,885.14	5,670,361.68		611,806.00	0.00	0.00	0.00	993,010.10	0.00		1,604,816.10	4,703,639.54
Life and Health Guarantee Association		0.00	0.00	0.00	0.00						3,717,132.12			3,717,132.12	3,717,132.12
Low Income Housing	LHC	0.00	0.00	25,378,100.00	83,446,500.00		4,552,723.88	1,827,330.96	2,176,610.17	0.00	29,512,603.77	2,107,165.00		40,176,433.78	103,307,065.74
Missouri Manufacturing Jobs	MMJ	0.00	0.00	37,544.01	12,071,958.58								37,544.01	37,544.01	12,071,958.58
Maternity Home	MHC	946,135.49	1,912,584.01	946,135.49	1,912,584.01	400.52	1,500.00	0.00	0.00	0.00	280,812.13	0.00		282,312.13	990,875.49
Meat Processing Facility Investment	MPF	283,496.18	604,741.54	189,185.81	510,431.17		0.00	0.00	0.00	0.00	54,591.29	0.00		54,591.29	71,512.84
Missouri Health Insurance Pool		0.00	0.00	0.00	0.00						0.00			0.00	0.00
Missouri Property & Casualty Guarantee Association		0.00	0.00	0.00	0.00						0.00			0.00	0.00
Missouri Quality Jobs	MQJ	0.00	0.00	7,169,660.50	29,003,982.08		5,074,188.51	0.00	0.00		165,541.55	0.00		5,316,622.70	10,556,352.76
Missouri Works	MWC	30,543,848.34	81,994,833.34	21,986,211.53	65,955,606.16		6,139,083.65	0.00	0.00		6,240.59	0.00		10,303,448.05	16,448,772.29
Missouri Works New Job Training	JTC	0.00	1,233,940.00	0.00	1,233,940.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,130,514.43	3,722,168.03
Missouri Works Retain Jobs	RJC	0.00	7,606,072.00	0.00	7,606,072.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,658,160.32	2,356,151.93
Neighborhood Assistance	NAC	7,784,248.00	14,860,823.00	3,400,587.00	8,916,402.00	8,397.62	496,577.00	216.86	3,973.00	0.00	2,193,102.49	0.00		2,693,869.35	6,266,223.13
Neighborhood Preservation	RCN	0.00	0.00	1,299,908.00	4,189,010.74		72,634.21	3,736.00	0.00	0.00	829,793.78	0.00		906,163.99	1,926,244.25
New Enterprise Creation	NEC	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
New Enhanced Enterprise Zone	NEZ	0.00	0.00	895,627.19	4,334,678.27		2,629,508.24	7,142.84			54,746.85			2,691,397.93	4,482,496.18
New Enhanced Enterprise Zone (Refundable)	NER						0.00	0.00			0.00			0.00	0.00
New Generation Cooperative Incentive	NGC	125,000.00	3,153,843.50	0.00	0.00		16,322.56	0.00	0.00	0.00	101,556.34	0.00		117,878.92	586,584.67

# Tax Credit Reporting

## 135.825 RSMo (SB 1099)

### Third Quarter FY16

Pregnancy Resource Credit		1,299,762.30	2,203,583.05	1,299,762.30	2,203,583.05	1,873.13	1,650.00	98.97	0.00	0.00	189,525.02	0.00		195,177.99	771,820.97		
		Authorized		Issued		Quarterly Redemptions										Total Redemptions	
Credit Type		Quarter	FY to Date	Quarter	FY to Date	Tax Clearance Collections	Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date	
Property Tax	PTC										48,106,836.19				48,106,836.19	52,893,376.86	
Public Safety Officer Surviving Spouse	SSC										8,774.00				8,774.00	96,450.34	
Qualified Alternative Refueling Tax Credit	AFI	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(981.28)	
Qualified Beef Tax Credit	QBC	38,144.35	64,534.69	38,144.35	64,534.69		0.00	0.00	0.00	0.00	44,205.65	0.00	0.00	0.00	44,205.65	49,415.86	
New Market Tax Credit	NMC	0.00	0.00	0.00	0.00		423,589.00	0.00	0.00	0.00	0.00	955,200.55	0.00	0.00	1,378,789.55	1,378,789.55	
Rebuilding Communities	RCC	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	15,731.95	0.00			15,731.95	51,365.95	
Research Expense	REC						0.00	0.00	0.00		0.00	0.00			0.00	0.00	
Residential Dwelling Accessibility	DAT						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Residential Treatment Agency	RTA	215,102.57	362,854.07	215,102.57	362,854.07	62.50	0.00	0.00	0.00	0.00	15,925.00	0.00			15,925.00	103,787.63	
Self-Employed Health Insurance	SHC										486,853.00				486,853.00	2,629,214.00	
Shared Care Tax	SCT	19,000.00	25,000.00	19,000.00	25,000.00						801.00				801.00	8,267.00	
Small Business Incubator	SBI	500,000.00	500,000.00	70,813.29	82,063.29		5,563.00	0.00	0.00	0.00	28,332.00	0.00			33,895.00	241,853.17	
Small Business Investment (Capital Credit)	ISB						0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Sporting Events	SEC	470,000.00	565,000.00	9,770.00	9,770.00		0.00	0.00	0.00		0.00	0.00			0.00	1,386,045.00	
Sporting Events Contribution	SPC	1,049.22	1,049.22	1,049.22	1,049.22		0.00	0.00	0.00	0.00	15,000.00	0.00			15,000.00	17,500.00	
Transportation Development Tax	TDC	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
Wine and Grape Production	WGC	0.00	0.00	0.00	0.00		0.00	0.00			0.00	0.00			0.00	4,422.88	
Wood Energy	WEC	0.00	678,887.19	0.00	678,887.19		158,659.72	0.00			34,469.00				193,128.72	222,744.72	
Youth Opportunities	YOC	0.00	663,091.00	2,334,719.00	4,874,960.00	3,183.33	115,715.00	1,840.11	1,960.00	0.00	986,376.97	0.00			1,105,892.08	2,973,949.80	
Innovation Campus Tax Credit							0.00				0.00	0.00					
<b>Total</b>		<b>\$56,143,976.09</b>	<b>\$288,379,084.96</b>	<b>\$132,742,652.42</b>	<b>\$357,600,066.29</b>	<b>\$15,831.29</b>	<b>\$34,602,266.45</b>	<b>\$3,781,469.01</b>	<b>\$2,786,481.17</b>	<b>\$0.00</b>	<b>\$102,013,751.45</b>	<b>\$7,404,232.61</b>	<b>\$0.00</b>	<b>\$18,446,289.51</b>	<b>\$169,034,490.20</b>	<b>\$401,584,934.10</b>	

Note 1: DNR authorizes but DED issues the tax credit.

Modification Type	Quarterly Redemptions								Total Redemptions		
	Corporate Income	Fiduciary	Financial	Corporate Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date	
Brownfield Jobs and Investment Credit Modification	BTM	0.00	0.00	0.00	0.00					0.00	0.00
Enterprise Zone Modification	EZM	0.00	0.00	0.00						0.00	0.00
Rural Empowerment Zone Modification	REZ	0.00	0.00	0.00	0.00					0.00	0.00
<b>Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

The modification tax benefit is calculated at 4.5% for Individual Tax and 6.25% for all others.

- DED- Missouri Department of Economic Development
- DESE- Missouri Department of Elementary and Secondary Education
- DNR- Missouri Department of Natural Resources
- DOH- Missouri Department of Health
- DOR- Missouri Department of Revenue

- DPS- Missouri Department of Public Safety
- DSS- Missouri Department of Social Services
- MDA- Missouri Department of Agriculture
- MDI - Missouri Department of Insurance

Note: The source for the information contained in this document is the reporting agencies noted above. The Department of Revenue has agreed to collate the information from the various agencies in order to comply with Section 135.825, RSMo. The Department of Revenue cannot attest to or provide assurance related to the accuracy, completeness, and comparability of the information contained within this document.

\*Redemption for Research Expense Credit (REC) was reversed by \$76,151 for 2nd qtr.

\* Changes made to Tax Clearance 3rd Qtr

NOTE1: Adjustment to Missouri Quality Jobs 2nd quarter Corporate Redemptions \$1,460,496.53 added to 3rd quarter.

NOTE2: Adjustment to Historic Preservation 2nd quarter Individual Redemptions \$3,364 added to 3rd quarter.

NOTE3: Adjustment to Missouri Works Withholding 1st quarter \$8,829.74 reduction to 3rd quarter.

The SCT credit reflects changes made by the issuing agency to the authorized and issued as a result from first and second quarters.