

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

Third Quarter - Tax Credit Report / Fiscal Year 2017

Credit Type	Reporting Agency	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	DOR					0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Affordable Housing Assistance	AHC	DED	3,298,089.00	7,412,855.00	2,504,140.00	5,336,469.00	232,102.00	0.00	4,125.00	0.00	691,533.44	355,226.98			1,282,987.42	7,105,440.23
Agricultural Product Utilization Contributor	APU	MDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	223,372.13	0.00			223,372.13	1,821,212.14
Bank Franchise Tax Credit	BFT	DOR					100,571.00			93,738.86	0.00				194,309.86	2,520,610.86
Bank Tax Credit for S Corporation Shareholders	BTC	DOR					1.00	1,153.00			5,903,665.00				5,904,819.00	8,476,594.18
Bond Enhancement Credit	BEC	DED	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	DED	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	DED	250,000.00	6,273,488.00	2,459,491.85	2,460,717.34	(7,678.00)	0.00	0.00	0.00	44,492.00	0.00			36,814.00	2,363,890.02
Brownfield Jobs and Investment	BJI	DED	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	DED					0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Business Facility	BFC	DED	8,025,941.00	8,044,858.00	8,025,941.00	8,044,858.00	0.00	0.00	0.00		0.00	0.00			0.00	1,457,786.00
Business Facility (Refundable)	BFR	DED					0.00	0.00	0.00		0.00	0.00			0.00	0.00
Business Modernization (Seed Capital)	SCC	DED					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	DED	0.00	9,033,352.97	4,188,750.91	6,984,645.11	2,022,643.35	0.00	0.00		1,374.55	0.00			2,024,017.90	8,973,835.64
Certified Capital	CAPCO	DED			0.00	0.00						0.00			0.00	0.00
Champion for Children	CIC	DOR					0.00	0.00		0.00	0.00	0.00			0.00	0.00
Charcoal Producers (Note 1)	CPC	DNR	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	DED	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	DSS	22,187.50	27,187.50	22,187.50	27,187.50	0.00	0.00	0.00	0.00	5,475.00	0.00			5,475.00	14,756.00
Development Reserve	DRC	DED	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	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,460.00	0.00			120,460.00	401,984.34
Disabled Access	DAC	DOR					0.00	0.00		0.00	0.00	0.00			0.00	1,275.00
Distressed Areas Land Assemblage	DAL	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,413.00	0.00			7,413.00	397,075.00
Domestic Violence Tax	DVC	DSS	890,125.09	1,256,386.39	890,125.09	1,256,386.39	28,116.53	8,003.00	0.00	0.00	139,656.40	0.00			147,659.40	851,198.64
Dry Fire Hydrant	DFH	DED	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00			0.00	0.00
Enterprise Zone	EZC	DED	0.00	0.00	0.00	0.00	40,710.79	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Enterprise Zone (Refundable)	EZR	DED					0.00	0.00	0.00		0.00	0.00			0.00	0.00

Credit Type	Reporting Agency	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	MDI		0.00	0.00	0.00	0.00						931,870.03			931,870.03	963,290.67
Export Finance Credit	EFC	DED	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	DED	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 Farms Act	FFC	MDA	17,267.22	58,743.77	30,066.67	44,729.89	8,466.97	0.00	5,664.00	0.00	0.00	0.00			14,130.97	17,730.97
Film Production	FPC	DED	0.00	0.00	0.00	0.00	14,226.00	0.00	0.00		0.00	0.00			14,226.00	2,375,651.00
Food Pantry	FPT	DOR					0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Guaranty Fee	SBG	DED	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	DOH			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Historic Preservation	HPC	DED	31,863,166.20	150,675,474.84	13,677,946.64	69,649,919.90	3,187,768.34	439,786.30	76,776.00	0.00	3,644,661.84	629,941.26			7,978,933.74	41,566,396.99
Homestead Preservation Credit		DOR					0.00				0.00				0.00	0.00
Infrastructure Development	IDC	DED	0.00	4,300,000.00	2,686,834.71	4,845,704.79	416,502.00	0.00	24,852.00	0.00	448,143.18	0.00			889,497.18	12,456,943.18
Life and Health Guarantee Association	MDI		0.00	0.00	0.00	0.00						2,389,304.22			2,389,304.22	2,454,848.22
Low Income Housing	LHC	DED	6,700,000.00	166,252,030.00	21,000,220.00	128,381,820.00	3,566,201.97	0.00	17,955.00	143,102.00	3,404,152.54	(2,196.00)			7,129,215.51	98,901,689.15
Missouri Manufacturing Jobs	MMJ	DED	0.00	0.00	2,196,701.89	12,140,330.15								2,196,701.89	2,196,701.89	12,140,330.15
Maternity Home	MHC	DSS	1,220,408.80	1,943,371.93	1,220,408.80	1,943,371.93	4,179.47	5,000.00	0.00	0.00	234,791.60	0.00			239,791.60	1,374,046.58
Missouri Health Insurance Pool	MDI		0.00	0.00	0.00	0.00						0.00			0.00	718.00
Missouri Property & Casualty Guarantee Association	MDI		0.00	0.00	0.00	0.00						0.00			0.00	0.00
Missouri Quality Jobs	MQJ	DED	0.00	0.00	34,549,218.88	68,130,604.69	9,648,956.25	0.00	0.00		117,456.50	0.00		7,938,315.61	17,704,728.36	51,806,765.13
Missouri Works	MWC	DED	32,120,105.42	149,944,783.16	7,118,489.12	17,737,191.83	1,874,315.80	0.00	0.00	0.00	28,971.83	0.00		6,896,272.37	8,799,560.00	29,030,180.58
Missouri Works New Job Training	JTC	DED	0.00	1,783,057.00	0.00	1,783,057.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	502,548.00	502,548.00	2,193,164.95
Missouri Works Retain Jobs	RJC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,400,906.17	1,400,906.17	4,540,620.32
Neighborhood Assistance	NAC	DED	5,652,378.00	14,041,962.00	6,103,381.00	11,399,641.00	9,362.34	97,311.00	0.00	12,534.54	0.00	456,605.04	0.00		566,450.58	7,842,205.67
Neighborhood Preservation	RCN	DED	0.00	0.00	851,619.65	1,961,302.41	3,621.76	0.00	40,000.00	0.00	153,346.54	0.00			193,346.54	2,531,870.96
New Enterprise Creation	NEC	DED	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	DED	0.00	0.00	2,866,000.15	5,599,864.96	865,450.69	0.00			112,504.14				977,954.83	4,836,093.54
New Enhanced Enterprise Zone (Refundable)	NER	DED					0.00				0.00				0.00	0.00
New Generation Cooperative Incentive	NGC	MDA	1,500,000.00	1,785,000.00	0.00	2,383,090.07	1,727.61	13,078.57	392.23	0.00	4,834.00	412,589.25	0.00		430,894.05	934,136.92
Pregnancy Resource Credit	PRC	DSS	1,244,431.72	1,895,720.16	1,244,431.72	1,895,720.16	5,160.96	1,200.00	0.00	0.00	415,448.28	0.00			416,648.28	1,228,188.06

Credit Type	Reporting Agency	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
Property Tax	PTC	DOR										62,946,585.58			62,946,585.58	67,898,426.07
Public Safety Officer Surviving Spouse	SSC	DOR										11,001.00			11,001.00	54,138.00
Qualified Alternative Refueling Tax Credit	AFI	DED	60,711.14	90,427.01	55,106.98	84,822.85	807.43	3,365.00	0.00	0.00	0.00	0.00	0.00	0.00	3,365.00	25,063.00
Qualified Beef Tax Credit	QBC	MDA	63,393.63	63,393.63	63,393.63	63,393.63	0.00	0.00	0.00	0.00	872.04	0.00	0.00	0.00	872.04	35,041.28
New Market Tax Credit	NMC	DED	0.00	0.00	0.00	2,423,587.00	0.00	0.00	55,054.00	0.00	0.00	1,649,631.23	0.00	0.00	1,704,685.23	15,700,010.43

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

Rebuilding Communities	RCC	DED	118,634.59	246,994.59	75,735.03	218,367.91		0.00	0.00	0.00	0.00	28,294.00	0.00			28,294.00	390,565.35
Research Expense	REC	DED						0.00	0.00	0.00		0.00	0.00			0.00	220,718.00
Residential Dwelling Accessibility	DAT	DOR						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Residential Treatment Agency	RTA	DSS	195,419.92	347,669.05	195,419.92	347,669.05	1,161.72	0.00	0.00	0.00	0.00	64,955.50	0.00			64,955.50	213,464.83
Self-Employed Health Insurance	SHC	DOR										2,277,979.00				2,277,979.00	3,873,530.00
Shared Care Tax	SCT	DOH	30,000.00	44,000.00	30,000.00	44,000.00						7,458.00				7,458.00	28,092.00
Small Business Incubator	SBI	DED	0.00	0.00	146,806.45	273,322.48		0.00	0.00	0.00	0.00	500.00	0.00			500.00	124,080.89
Small Business Investment (Capital Credit)	ISB	DED						0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Sporting Events	SEC	DED	1,030,000.00	4,671,200.00	183,725.00	625,510.00		9,945.00	0.00	0.00		0.00	0.00			9,945.00	670,980.00
Sporting Events Contribution	SPC	DED	0.00	0.00	0.00	20,500.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	12,500.00
Transportation Development Tax	TDC	DED	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	3,175.00
Wine and Grape Production	WGC	DED	7,949.20	24,507.44	13,107.05	24,507.44		0.00	0.00			7,039.00	0.00			7,039.00	15,969.59
Wood Energy	WEC	DED	970,000.00	970,000.00	970,000.00	970,000.00		23,435.98	0.00			345,631.60				369,067.58	1,149,402.16
Youth Opportunities	YOY	DED	2,764,858.00	3,984,387.00	2,749,008.00	5,398,744.00	1,824.98	21,484.00	0.00	0.00	0.00	398,732.24	0.00			420,216.24	3,254,283.58
Innovation Campus Tax Credit		DED						0.00	0.00			0.00	0.00				
Total			\$98,045,066.43	\$535,170,849.44	\$116,118,257.64	\$362,501,036.48	\$96,673.59	\$22,112,349.92	\$481,331.53	\$290,699.40	\$147,936.00	\$82,655,160.22	\$5,953,777.72	\$0.00	\$18,934,744.04	\$130,575,998.83	\$405,249,969.27

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

Modification Type	Reporting Agency	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	DED	0.00	0.00	0.00		0.00				0.00	0.00
Enterprise Zone Modification	EZM	DED	0.00	0.00	0.00		0.00				0.00	0.00
Rural Empowerment Zone Modification	REZ	DED	0.00	0.00	0.00		0.00				0.00	0.00
Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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.

NOTE: Adjustment to Low Income Housing Insurance
 2nd quarter \$2,196.74 reduction to 3rd quarter.