

Tax Credit Reporting
135.825 RSMo (SB 1099)
Third Quarter FY 16

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	
New Enhanced Enterprise Zone (Refundable)	NER	DED					0.00	0.00							0.00	0.00	
New Generation Cooperative Incentive	NGC	MDA	0.00	0.00	0.00	0.00	11,030.88								82,951.03	93,981.91	
Pregnancy Resource Credit	PRC	DSS	5,667,644.53	9,133,556.33	5,667,644.53	9,133,556.33	14,146.42	1,440.00							648,204.37	649,644.37	
																2,819,593.66	
Property Tax	PTC	DOR													45,820,669.15	52,345,918.57	
Public Safety Officer Surviving Spouse	SSC	DOR													8,228.00	25,113.00	
Qualified Alternative Refueling Tax Credit	AFI	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	0.00	0.00	
Qualified Beef Tax Credit	QBC	MDA	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	407.50	
New Market Tax Credit	NMC	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	0.00	0.00	
Rebuilding Communities	RCC	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	0.00	0.00	
Qualified Research Expense	REC	DED													0.00	0.00	
Residential Dwelling Accessibility	DAT	DOR													0.00	0.00	
Residential Treatment Agency	RTA	DSS	127,594.00	129,523.67	127,594.00	129,523.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,213.00	72,890.50	
SALT Parity Act Members Tax Credit	SPA	DOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,596,790.49	1,596,790.49	
Self-Employed Health Insurance	SHC	DOR													1,865,478.00	4,897,809.00	
Shared Care Tax	SCT	DOH	11,000.00	12,500.00	11,000.00	12,500.00									1,777.00	5,277.00	
Small Business Incubator	SBI	DED	0.00	0.00	40,450.00	40,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,177.00	
Sporting Events	SEC	DED	12,000.00	330,918.79	36,991.65	48,416.65	(563,895.15)	0.00	0.00	0.00	0.00	0.00	0.00	(563,895.12)	415,024.88	0.00	
Sporting Events Contribution	SPC	DED	23,560.00	31,060.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	
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	0.00	0.00	0.00	
Wine and Grape Production	WGC	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	0.00	0.00	
Wood Energy	WEC	DED	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,432.89	
Youth Opportunities	YOC	DED	0.00	184,575.00	2,008,217.00	3,293,343.00	4,225.05	(3,484.00)	0.00	0.00	0.00	0.00	0.00	0.00	155,185.90	1,411,332.26	
Innovation Campus Tax Credit		DED						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total			\$73,717,885.66	\$327,816,397.06	\$94,669,026.58	\$270,145,949.65	\$68,085.16	\$19,370,648.71	\$107,399.04	\$0.00	(\$14,036.00)	\$65,351,057.84	\$12,559,110.59	\$0.00	\$28,203,221.19	\$125,577,401.37	\$408,007,557.85

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
Rural Empowerment Zone Modification	REZ	DED	0.00	0.00	0.00	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

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.

Notes for 3rd Quarter Spreadsheet:
Adjustment to Historic Preservation Authorized amount for 2nd quarter to add \$812,718.03.
Correction to 2nd Quarter Youth Opportunities Corporate Income Redemption; reduction of \$18,109
Correction to Missouri Works Withholdings adjustments in previous quarters.

Note:

Re-posting due to error on the Historic Preservation
Tax Credit: (14,036) on Financial should have been
(14,036) on Corporate Franchise