

Fourth Quarter - Tax Credit Report / Fiscal Year 2022

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	19,690.00	0.00			19,690.00	19,690.00
Affordable Housing Assistance	AHC	DED	3,026,496.00	4,835,176.00	832,850.00	10,482,025.00	0.00	0.00	0.00	0.00	0.00	1,321,250.17	15,400.00			1,336,650.17	3,619,925.08
Agricultural Product Utilization Contributor	APU	MDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,900.66	0.00			129,900.66	305,376.33
Bank Franchise Tax Credit	BFT	DOR					63,416.00		1,056.00							64,472.00	1,803,178.00
Bank Tax Credit for S Corporation Shareholders	BTC	DOR					0.00	51,264.00				(8,439,533.88)				(8,388,269.88)	11,734,876.97
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	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	0.00
Brownfield Remediation Tax	RTC	DED	0.00	0.00	0.00	1,820,303.75	0.00	0.00	309,453.00	0.00	0.00	200,262.11	0.00			509,715.11	3,192,241.11
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	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	0.00
Business Facility	BFC	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	625,121.50			626,121.50	14,833,669.00
Business Facility (Refundable)	BFR	DED					0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	2,019.00
Business Modernization (Seed Capital)	SCC	DED					0.00	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	3,083,419.00	4,620,733.00	7,981,414.71	17,119,484.70	2,641,273.61	0.00	0.00			80,312.62	0.00			2,721,586.23	16,992,824.62
Capital Complex - Artifact	CCA	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
Capital Complex - Monetary	CCM	DED	0.00	0.00	3,775.00	3,775.00	0.00	0.00	0.00	0.00	0.00	12,624.00	0.00			12,624.00	12,624.00
Certified Capital	CAPCO	DED			0.00	0.00							0.00			0.00	78,606.19
Champion for Children	CIC	DOR					0.00	0.00		0.00	884,965.00	0.00				884,965.00	884,965.00
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	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	0.00
Developmental Disability Care	DDC	DSS	0.00	59,317.50	0.00	59,317.50	0.00	0.00	0.00	0.00	0.00	16,528.02	0.00			16,528.02	16,528.02
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	0.00
Development Tax	DPC	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	178,090.00
Diaper Bank	DBC	DSS	28,167.28	182,018.10	28,167.28	182,018.10	25,000.00	0.00	0.00	0.00	0.00	60,474.96	0.00			85,474.96	122,610.97
Disabled Access	DAC	DOR					0.00	0.00		0.00	0.00	0.00	0.00			0.00	1,913.00
Distressed Areas Land Assemblage	DAL	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
Domestic Violence Tax	DVC	DSS	111,824.53	1,995,009.75	111,824.53	1,995,009.75	6,832.00	0.00	0.00	72.00	1,116,974.85	50.00			1,123,928.85	1,657,129.99	
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	0.00
Enterprise Zone	EZC	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
Enterprise Zone (Refundable)	EZR	DED					0.00	0.00	0.00		0.00	0.00	0.00			0.00	0.00
Examination Fees and other fees	MDI		0.00	0.00	0.00	0.00						3,034,957.30				3,034,957.30	3,851,116.71
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	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	0.00
Family Farms Act	FFC	MDA	3,886.29	16,936.36	2,266.99	16,334.26	0.00	0.00	3,693.60	0.00	0.00	0.00	0.00			3,693.60	24,021.17
Film Production	FPC	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
Food Pantry	FPT	DOR					5,073.00	0.00	0.00	0.00	0.00	1,744,919.00				1,749,992.00	1,749,992.00
Guaranty Fee	SBG	DED	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00			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	0.00
Health Hunger and Hygiene		DSS	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
Historic Preservation	HPC	DED	20,294,688.33	127,744,891.75	35,315,535.42	119,310,869.31	6,118,018.35	824,528.00	0.00	0.00	14,518,562.54	26,249,778.25			47,710,887.14	106,311,497.14	
Homestead Preservation Credit		DOR									0.00	0.00	0.00			0.00	0.00
Infrastructure Development	IDC	DED	2,000,000.00	7,850,000.00	754,034.78	9,903,206.48	0.00	2,778.00	0.00	0.00	405,244.80	0.00			408,022.80	4,269,565.19	
Life and Health Guarantee Association		MDI	0.00	0.00	0.00	0.00						14,494,090.53				14,494,090.53	14,541,070.53
Low Income Housing	LHC	DED	1,755,600.00	160,208,980.00	0.00	4,688,220.00	882,781.00	10,372.00	99,733.00	0.00	9,733,317.66	33,096,677.10			43,822,880.76	113,246,476.89	
Missouri Manufacturing Jobs	MMJ	DED	0.00	0.00	0.00	3,452,156.00								0.00		0.00	3,452,156.00
Maternity Home	MHC	DSS	276,582.17	2,443,743.68	276,582.17	2,443,743.68	2,500.00	0.00	0.00	0.00	1,618,544.60	0.00			1,621,044.60	2,234,748.48	
Meat Processing Facility Investment	MPF	MDA	209,631.01	1,304,244.48	236,443.51	1,304,244.48	5,802.00	0.00	0.00	0.00	213,568.04	0.00			219,370.04	493,224.61	
Missouri Health Insurance Pool		MDI	0.00	0.00	0.00	0.00						0.00	0.00			0.00	0.00
Missouri Property & Casualty Guarantee Association		MDI	0.00	0.00	0.00	0.00						0.00	0.00			0.00	0.00
Missouri Quality Jobs	MQJ	DED	0.00	0.00	(3,476,895.17)	8,269,015.63	999,634.75	0.00	0.00	0.00	0.00	0.00	0.00			999,634.75	8,966,746.05
Missouri Works	MWC	DED	10,309,092.00	80,498,453.00	12,044,963.01	131,465,595.90	14,951,300.14	0.00	0.00	0.00	2,843,122.34	0.00			25,738,268.25	134,716,930.11	
Missouri Works New Job Training	JTC	DED	981,741.00	6,957,741.00	981,741.00	6,957,741.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			1,073,489.74	5,848,912.72
Missouri Works Retain Jobs	RJC	DED	3,585,700.00	23,754,438.00	3,585,700.00	23,754,438.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			4,426,023.45	7,446,533.21
Neighborhood Assistance	NAC	DED	0.00	12,673,134.00	2,055,729.00	11,113,005.75	5,500.00	99,350.00	32,551.51	1,250.00	0.00	3,991,243.38	30,000.00			4,154,394.89	8,067,535.14
Neighborhood Preservation	RCN	DED	8,194,797.38	8,194,797.38	932,123.20	4,005,863.64	1,560.42	0.00	0.00	0.00	0.00	763,974.68	0.00			763,974.68	3,134,422.45
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	0.00
New Enhanced Enterprise Zone	NEZ	DED	0.00	0.00	34,123.00	1,075,993.00	348,578.00	0.00	0.00	0.00	0.00	82,020.00				430,598.00	1,611,976.50
New Enhanced Enterprise Zone (Refundable)	NER	DED					0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
New Generation Cooperative Incentive	NGC	MDA	0.00	3,000,000.00	0.00	2,322,480.13	1,569.02	0.00	0.00	0.00	1,404,000.44	75,617.84			1,481,187.30	2,274,059.00	
Pregnancy Resource Credit	PRC	DSS	1,388,967.53	10,910,488.95	1,388,967.53	10,910,488.95	1,527.01	1,680.00	0.00	175.00	840.00	4,848,969.03	0.00			4,851,664.03	5,757,203.91

Tax Credit Reporting
 135.825 RSMo (SB 1099)
 Fourth Quarter FY22

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															28,931,798.81	81,211,385.48
Public Safety Officer Surviving Spouse	SSC	DOR															38,842.82	62,854.82
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	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	0.00	0.00	0.00
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	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	179.81	179.81
Research Expense	REC	DED					0.00	0.00	0.00		0.00	0.00					0.00	0.00
Residential Dwelling Accessibility	DAT	DOR					0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	7,500.00
Residential Treatment Agency	RTA	DSS	1,250.00	338,707.41	1,250.00	338,707.41	0.00	0.00	0.00	0.00	227,000.87	0.00					227,000.87	356,486.62
Self-Employed Health Insurance	SHC	DOR									6,906,801.00						6,906,801.00	10,249,256.00
Shared Care Tax	SCT	DOH	8,500.00	24,000.00	8,500.00	24,000.00					7,688.00						7,688.00	13,883.00
Small Business Incubator	SBI	DED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	30,000.00
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	65,980.00	886,980.00	895,205.00	1,599,747.12	0.00	0.00	0.00		0.00	0.00					0.00	886,462.00
Sporting Events Contribution	SPC	DED	21,700.00	21,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	22,500.00
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	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
Wood Energy	WEC	DNR	0.00	0.00	0.00	0.00	8,862.36	0.00			4,922.00						13,784.36	557,143.51
Youth Opportunities	YOC	DED	5,259,029.00	5,706,067.00	542,242.00	3,039,904.04	22,688.04	112,395.00	41,335.00	0.00	0.00	1,402,006.44	6,750.00				1,562,486.44	2,324,687.48
Innovation Campus Tax Credit		DED						0.00	0.00									0.00
Total			\$60,607,051.52	\$464,227,557.36	\$64,536,542.96	\$377,657,688.58	\$31,275.47	\$26,274,065.23	\$962,828.51	\$415,360.60	\$912.00	\$74,896,174.77	\$77,628,442.52	\$0.00	\$13,643,358.96		193,821,142.59	579,176,793.81

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	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	0.00
Rural Empowerment Zone Modification	REZ	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.

Neighborhood Preservation has been revised to adjust the amount authorized in the 4th quarter.
 Business Use Incentives for Large Scale Development-BUILD has been revised to adjust the amount authorized in the 4th quarter.
 Bank Tax Credit for S Corporation Shareholders 4th Quarter redemptions includes a correction from the 1st quarter, a decrease of \$9,151,942.
 Historic Preservation has been revised to adjust the amount of credits authorized in the 4th quarter.