

Second Quarter - Tax Credit Report / Fiscal Year 2024

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	0.00	0.00	0.00
Affordable Housing Assistance	AHC	DED	1,210,250.00	1,210,250.00	795,877.00	3,863,058.00		1,729,720.00	0.00	550.00	0.00	0.00	873,907.19			2,604,177.19	3,013,246.53
Agricultural Product Utilization Contributor	APU	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
Bank Franchise Tax Credit	BFT	DOR						0.00								0.00	0.00
Bank Tax Credit for S Corporation Shareholders	BTC	DOR							236,759.00				496,855.57			733,614.57	1,107,003.45
Biorenewable Producer Tax Credit	BPT	DOR							0.00				0.00			0.00	0.00
Biodiesel Retail and Producer Tax Credit	BRD	DOR							0.00				0.00			0.00	0.00
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 Remediation Tax	RTC	DED	0.00	0.00	666,452.00	666,452.00	2,842,654.75		900,000.00			0.00	199,989.00			3,452,553.75	4,380,918.75
Business Facility	BFC	DED	0.00	16,808,057.81	0.00	16,808,057.81		0.00	0.00	0.00	0.00	937,205.00	11,683,103.48			12,620,308.48	12,616,709.48
Business Facility (Refundable)	BFR	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	19,028,242.07	0.00	3,078,127.01	3,949,906.91		0.00	0.00	0.00	0.00				3,949,906.91	13,506,786.68
Capitol Complex - Artifact Donation	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
Capitol Complex - Monetary Donation	CCM	DED	0.00	0.00	13,881.00	14,131.00	1,360.00		0.00	0.00	0.00	21,020.00				22,380.00	36,842.00
Certified Capital	CAPCO	DED														0.00	0.00
Champion for Children	CIC	DOR						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	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	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 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	0.00	0.00			0.00	0.00
Diaper Bank	DBC	DSS	61,843.39	72,483.64	61,843.39	72,483.64	115.99		0.00	0.00	37,500.00	0.00	31,131.25			68,631.25	118,671.75
Disabled Access	DAC	DOR						0.00	0.00			0.00	0.00			0.00	1,584.00
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
Domestic Violence Tax	DVC	DSS	1,117,469.56	1,521,072.98	1,117,469.56	1,521,072.98	12,516.10	42,800.00	0.00	117,733.00	0.00	890,470.41				1,051,003.41	1,476,754.93

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	
Entertainment Industry Jobs Tax Credit	EU	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
Ethanol Retail and Distributor Tax Credit	ERD	DOR						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		0.00	0.00	0.00	0.00	0.00	0.00			0.00	431,089.73
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	14,207.87	14,207.87	1,224.00	3,690.63		0.00	0.00	0.00	0.00	0.00	0.00			0.00	7,588.66
Film Production - Show Me Act	FFC	DED	4,280,937.00	4,280,937.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Food Pantry	FPT	DOR						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			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
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
Historic Preservation	HPC	DED	83,263,325.34	100,283,488.94	17,521,427.51	42,414,456.34	9,104,461.49	1,150,767.09	8,270,299.50		13,089,030.15	0.00				31,614,558.23	36,688,768.70
Homestead Preservation Credit	DOR							0.00				0.00				0.00	0.00
Infrastructure Development	IDC	DED	5,000,000.00	5,000,000.00	1,827,875.54	2,149,530.17	3,376,783.00		0.00	0.00	0.00	3,749,153.49				7,125,938.49	7,642,450.07
Intern and Apprentice Recruitment	IAA	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
Life and Health Guarantee Association	MDI		0.00	0.00	0.00	0.00						0.00	0.00			0.00	92,810.00
Low Income Housing	LHC	DED	157,405,500.00	158,028,200.00	25,084,000.00	41,246,000.00	4,157,326.94	297,272.24	288,099.00	38,453.00	14,472,285.92	1,100,000.00				20,353,437.10	40,083,715.07
Medical Preceptor Tax Credit	MPT	DOH	0.00													0.00	0.00
Missouri Manufacturing Jobs	MMJ	DED	0.00	0.00	0.00	0.00										0.00	0.00
Malemity Home	MHC	DSS	1,126,645.47	1,816,180.00	1,126,645.47	1,816,180.00	354.88	40,320.00	1,225.00	0.00	0.00	825,711.15				867,256.15	1,251,773.95
Meat Processing Facility Investment	MPF	MDA	315,367.05	315,367.05	312,917.97	312,917.97	2,449.08		3,396.40	0.00	0.00	137,383.11				140,779.51	234,314.10
Missouri Empowerment Scholarship Tax Credit	MES	STO	8,205,738.00	10,249,109.00	6,122,717.00	8,446,888.00	3,967.00		0.00	0.00	0.00	3,341,779.20				3,345,746.20	4,036,562.20
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	280,465.00	79,591.00	360,056.00		0.00	0.00	0.00	0.00	0.00			79,591.00	79,591.00	
Missouri Works	MWC	DED	8,436,919.00	32,115,996.00	50,331,573.15	69,711,795.84	22,801.09	6,627,228.64	21,950.41		0.00	349,520.06			23,979,227.67	30,977,926.78	83,052,914.95
Missouri Works New Job Training	JTC	DED	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			136,647.00	136,647.00	216,072.00
Missouri Works Retain Jobs	RJC	DED	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00			2,077,584.08	2,077,584.08	4,606,395.95
Neighborhood Assistance	NAC	DED	2,807,928.00	7,827,195.00	2,736,542.00	3,920,416.00	13,207.83	136,718.50	32,730.92	146,000.00	0.00	3,903,517.03				4,218,966.45	5,800,708.18
Neighborhood Preservation	RCN	DED	0.00	236,000.00	3,002,701.00	5,128,649.24	338.45	120,750.00	104,204.00	0.00	0.00	1,934,577.88				2,159,531.88	2,553,313.00
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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00

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		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	370.38	440,838.18	0.00	0.00	0.00	0.00	440,838.18	0.00	0.00	0.00	441,208.56	526,049.29
Pregnancy Resource Credit	PRC	DSS	2,068,655.83	3,009,290.97	2,068,655.83	3,009,290.97	20,127.37	3,686.00	0.00	0.00	0.00	0.00	1,263,751.91	0.00	0.00	0.00	1,267,437.91	2,087,318.50
Property Tax	PTC	DOR											2,097,069.87				2,097,069.87	5,588,493.94
Public Safety Officer Surviving Spouse	SSC	DOR											(19,499.00)				(19,499.00)	33,285.00
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	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	0.00	0.00
Qualified Research Expense	REC	DED											0.00				0.00	0.00
Residential Dwelling Accessibility	DAT	DOR											3,033.00		0.00	0.00	3,033.00	17,985.00
Residential Treatment	RTA	DSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,950.00	0.00	0.00	0.00	15,950.00	28,848.00
SALT Parity Act Members Tax Credit	SPA	DOR	0.00	0.00	0.00	0.00	1,747.00	11,857,866.00	0.00	0.00	0.00	0.00	165,821,008.59	0.00	0.00	0.00	177,680,621.59	240,966,792.87
Self-Employed Health Insurance	SHC	DOR											374,497.00				374,497.00	440,588.00
Shared Care Tax	SCT	DOH	3,000.00	4,000.00	3,000.00	4,000.00							500.00				500.00	2,500.00
Small Business Incubator	SBI	DED	0.00	82,611.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	19,842.00
Specialty Agricultural Crop Loan Tax Credit	SAC	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
Sporting Events	SEC	DED	430,000.00	1,217,500.00	263,336.16	266,072.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,750.00
Sporting Events Contribution	SPC	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
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	0.00	0.00
Urban Farm Tax Credit	UFT	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
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	0.00	0.00
Wood Energy	WEC	DNR	0.00	2,346,311.15	0.00	2,346,311.15	34,378.89	0.00	0.00	0.00	0.00	0.00	1,122,006.20	0.00	0.00	0.00	1,156,385.09	1,829,308.82
Working Family Tax Credit		DOR											0.00				0.00	0.00
Youth Opportunities	YOC	DED	180,000.00	3,756,101.00	1,042,823.00	1,705,871.00	13,352.00	13,850.00	0.00	34,700.00	0.00	0.00	1,349,587.38	0.00	0.00	0.00	1,388,137.38	1,756,603.28
Innovation Campus		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
Total			\$275,907,786.51	\$369,483,066.48	\$114,180,582.59	\$208,863,597.91	\$85,062.59	\$32,188,029.50	\$13,706,171.06	\$9,394,881.50	\$38,463.00	\$217,633,189.64	\$12,783,103.48	\$0.00	\$26,273,049.79	\$312,016,877.83	\$476,550,414.85	

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.

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- DED- Missouri Department of Economic Development
- DEE- 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.