

Fourth 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	260,448.00	0.00			260,448.00	260,448.00
Affordable Housing Assistance	AHC	DED	(190,856.00)	2,769,394.00	322,614.00	5,263,913.00		0.00	4,189.00	0.00	0.00	0.00	404,017.07	1,275,073.00			1,683,279.07	5,211,902.60
Agricultural Product Utilization Contributor	APU	MDA	10,500.00	73,133.75	73,133.75	73,133.75		0.00	0.00	0.00	0.00	0.00	10,357.00	0.00			10,357.00	10,357.00
Bank Franchise Tax Credit	BFT	DOR						0.00									0.00	0.00
Bank Tax Credit for S Corporation Shareholders	BTC	DOR						0.00	194,025.00				503,316.20				697,341.20	2,438,253.65
Biodiesel Producer Tax Credit	BPT	DOR						2,265,248.00	0.00	0.00	0.00	0.00	0.00				2,265,248.00	2,265,248.00
Biodiesel Retail and Producer Tax Credit	BRD	DOR						1,238,009.00	0.00	0.00	0.00	0.00	0.00				1,238,009.00	1,238,009.00
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	0.00
Brownfield Remediation Tax	RTC	DED	0.00	0.00	0.00	1,450,871.00		0.00	0.00	0.00	0.00	0.00	0.00				0.00	4,394,352.75
Business Facility	BFC	DED	0.00	16,808,057.81	0.00	16,808,057.81		0.00	0.00	0.00			0.00	1,357,926.95			1,357,926.95	16,474,636.43
Business Facility (Refundable)	BFR	DED						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	2,849,057.75	7,627,412.67	95.71	177,946.00	6,662.84	0.00			511,658.00	0.00			696,266.84	16,547,987.80
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
Capitol Complex - Monetary Donation	CCM	DED	0.00	10,000,000.00	11,955.00	56,255.00		0.00	0.00	0.00			30,055.00	0.00			30,055.00	67,897.00
Certified Capital	CAPCO	DED			0.00	0.00											0.00	0.00
Champion for Children	CIC	DOR						48,336.00	0.00				913,049.26	0.00			961,385.26	961,385.26
Developmental Disability Care	DDC	DSS	0.00	6,830.87	0.00	6,830.87		0.00	0.00	0.00			4,642.00	0.00			4,642.00	4,642.00
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
Diaper Bank	DBC	DSS	(18,665.50)	173,152.90	(18,665.50)	173,152.90		0.00	0.00	0.00			41,126.18	0.00			41,126.18	175,524.58
Disabled Access	DAC	DOR						0.00	0.00	0.00			1,600.00				1,600.00	3,194.00
Domestic Violence Tax	DVC	DSS	(628,772.05)	5,068,067.22	(628,772.05)	5,068,067.22	840.00	3,500.00	923.00	420.00			1,896,758.85	0.00			1,901,601.85	3,630,951.25
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	EIJ	DED	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				845.00				845.00	845.00
Examination Fees and other fees	MDI		0.00	0.00	0.00	0.00								3,230,984.21			3,230,984.21	4,503,707.47
Family Development Account	FDA	DED	90,000.00	90,000.00	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	15,023.01	34,583.42	7,359.42	36,753.24		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	7,758.68
Film Production - Show Mo Act	FPC	DED	3,616,533.00	8,425,087.00	0.00	2,752,510.00		0.00	0.00	0.00			0.00	0.00			0.00	0.00
Food Pantry	FPT	DOR						0.00	0.00	0.00			1,749,996.00				1,749,996.00	1,749,996.00
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
Historic Preservation	HPC	DED	11,572,782.03	138,889,780.24	44,669,952.97	114,590,574.32	2,185.95	801,672.34	0.00	0.00			2,767,767.92	18,889,248.30			22,458,688.56	69,207,931.28
Infrastructure Development	IDC	DED	625,000.00	5,625,000.00	84,000.00	2,453,497.32		2,489.00	0.00	0.00			506,578.25	1,202,913.02			1,711,980.27	9,710,859.50
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
Life and Health Guarantee Association	MDI		0.00	0.00	0.00	0.00							2,887,819.30				2,887,819.30	8,812,391.12
Low Income Housing	LHC	DED	1,672,430.00	160,135,110.00	12,227,600.00	84,117,150.00		1,137,905.00	0.00	97,350.00			3,013,065.95	43,647,986.20			47,896,307.15	98,929,753.81
Medical Preceptor Tax Credit	MPT	DOH	0.00	172,000.00	0.00	172,000.00		0.00	0.00	0.00			99,231.00	0.00			99,231.00	113,231.00
Missouri Manufacturing Jobs	MMJ	DED	0.00	0.00	0.00	0.00										0.00	0.00	0.00
Maternity Home	MHC	DSS	(1,211,144.49)	5,427,033.67	(1,211,144.49)	5,427,033.67	5,436.03	35,000.00	0.00	0.00			2,103,888.43	0.00			2,138,888.43	3,656,629.17
Meat Processing Facility Investment	MPF	MDA	301,199.08	863,111.66	397,744.61	860,662.58		12,464.24	0.00	0.00			124,753.59	0.00			137,217.83	388,194.44
Missouri Empowerment Scholarship Tax Credit	MES	STO	4,720,415.00	15,164,374.00	4,720,415.00	13,362,153.00		250,000.00	0.00	0.00			2,578,030.00	0.00			2,828,030.00	7,281,301.70
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	(280,485.00)	0.00	0.00	360,056.00		0.00	0.00	0.00			0.00	0.00			0.00	410,827.00
Missouri Works	MWC	DED	8,278,015.00	80,281,795.00	16,180,315.83	101,742,273.72		807,370.32	88,975.91	1,202,365.98			603,237.01	0.00	10,727,418.62		13,429,367.84	114,459,428.58
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	0.00	147,216.88	147,216.88	418,753.08
Missouri Works Retain Jobs	RJC	DED	1,150,000.00	1,782,500.00	1,150,000.00	1,782,500.00		0.00	0.00	0.00			0.00	0.00	0.00	3,833,055.93	3,833,055.93	11,367,304.07
Neighborhood Assistance	NAC	DED	746,681.00	12,804,707.00	1,786,739.00	10,200,112.00	1,496.94	36,203.00	4,339.00	3,217.00	58.00		2,802,502.29	40,000.00			2,886,319.29	9,185,734.75
Neighborhood Preservation	RCN	DED	8,884,000.00	9,100,000.00	1,127,756.75	8,159,715.40		50,703.51	0.00	80,000.00			618,442.43	40,000.00			789,145.94	4,333,513.50
New Enhanced Enterprise Zone	NEZ	DED	0.00	0.00	0.00	0.00		0.00	0.00				0.00				0.00	18,432.00

Tax Credit Reporting
135.825 RSMo (SB 1099)

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,799.57	25,884.00
Pregnancy Resource Credit	PRC	DSS	(1,920,124.88)	11,245,025.24	(1,920,124.88)	11,245,025.24	3,529.18	840.00	8,219.00	0.00	0.00	4,775,672.63	0.00	0.00	0.00	4,784,731.63	7,533,879.98
Total			\$43,523,250.20	\$517,790,404.50	\$84,583,233.16	\$403,207,376.52	\$26,512.05	\$7,117,462.00	\$4,924,945.75	\$1,383,352.98	\$58.00	\$183,828,276.16	\$72,611,084.98	\$0.00	\$14,707,691.43	\$284,572,871.30	906,728,925.57

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
- 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.

- Correction by administering agency due to 3rd Quarter Diaper Bank Authorized and Issued being overstated by \$72,483.64
- Correction by administering agency due to 3rd Quarter Domestic Violence Authorized and Issued being overstated by \$1,521,072.98
- Correction by administering agency due to 3rd Quarter Maternity Home Authorized and Issued being overstated by \$1,816,180.00
- Correction by administering agency due to 3rd Quarter Pregnancy Resource Credit Authorized and Issued being overstated by \$3,009,290.97
- Correction by administering agency, adjustment to Missouri Quality Jobs to remove amount of authorization, only issuance were allowed.
- Correction by administering agency, adjustment to the redemptions of the Disabled Access Residential Dwelling tax credit.
- Correction by administering agency due to 4th Quarter Medical Preceptor Tax Credit Redemptions being understated by \$1,000.00