

Tax Credit Reporting
135.825 RSMo (SB 1099)

Second Quarter - Tax Credit Report / Fiscal Year 2025

Credit Type	Reporting Agency	Authorized		Issued		Tax Clearance Collections	Quarterly Redemptions								Total Redemptions			
		Quarter	FY to Date	Quarter	FY to Date		Corporate Income	Pass-Through Entity	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	
Refundable Adoption Tax Credit	RAC	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	6,483,581.00	7,619,581.00	781,688.00	2,746,760.00		1,433,203.00	0.00	0.00	0.00	0.00	0.00	0.00	469,730.03	0.00	1,902,933.03	2,238,056.19
Agricultural Product Utilization Contributor	APU	MDA	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	1,212.00	0.00			1,212.00	1,212.00
Bank Franchise Tax Credit	BFT	DOR			0.00			0.00	0.00								0.00	0.00
Bank Tax Credit for S Corporation Shareholders	BTC	DOR							101,263.00				545,913.51				647,176.51	999,626.58
Biodiesel 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	0.00
Brownfield Remediation Tax	RTC	DED	0.00	158,945,144.00	261,473.00	535,049.88		3,237,457.22	0.00	0.00	(885,494.00)	0.00	52,528.82	0.00			2,404,492.04	2,545,286.04
Business Facility	BFC	DED	0.00	19,680,966.27	0.00	19,680,966.27		4,236,047.00	0.00	0.00	0.00	0.00	2,827,677.00	0.00			7,063,724.00	7,063,724.00
Business Facility (Refundable)	BFR	DED						0.00	0.00	0.00	0.00		33,362.00	0.00			33,362.00	33,362.00
Business Use Incentives for Large Scale Development-BUILD	BUC	DED	0.00	18,831,407.50	159,215.21	3,495,564.38	19,395.82	2,956,122.38	0.00	50,373.00	0.00	0.00	114,162.99	0.00			3,120,658.37	4,018,751.34
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	0.00	1,907.00		712.00	0.00	0.00	0.00		31,370.00	0.00			32,082.00	42,424.00
Champion for Children	CIC	DOR						0.00	0.00	0.00			0.00	0.00			0.00	0.00
Developmental Disability Care	DDC	DSS	4,000.00	4,000.00	4,000.00	4,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Diaper Bank	DBC	DSS	43,541.50	55,466.00	43,541.50	55,466.00		0.00	0.00	0.00	0.00	0.00	7,010.00	0.00			7,010.00	45,316.00
Disabled Access	DAC	DOR						0.00	0.00	0.00			0.00				0.00	4,436.00
Domestic Violence Tax	DVC	DSS	918,570.62	1,622,814.21	918,570.62	1,622,814.21	6,632.96	26,705.00	2,100.00	0.00	0.00	0.00	650,422.54	0.00			679,227.54	1,509,334.13
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	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	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	10,224.66
Family Development Account	FDA	DED	100,000.00	100,000.00	5,000.00	5,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Family Farms Act	FFC	MDA	44,010.94	89,488.70	14,174.57	14,174.57		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	11,210.00
Film Production - Show Mo Act	FPC	DED	1,055,420.00	2,016,064.00	1,741,026.08	1,764,471.72		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	4,115.00
Food Pantry	FPT	DOR						0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00
Historic Preservation	HPC	DED	90,822,210.61	130,862,941.85	4,103,193.03	20,957,284.48	1,956.85	14,305,259.92	0.00	167,574.00	0.00		6,735,959.74	0.00			21,208,793.66	41,999,305.80
Infrastructure Development	IDC	DED	7,000,000.00	8,000,000.00	4,725,579.46	5,588,173.53		449,500.00	0.00	(20,124.00)	0.00	0.00	717,415.47	0.00			1,146,791.47	1,522,438.83
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	0.00
Life and Health Guarantee Association	MDI		0.00	0.00	0.00	0.00							0.00				0.00	3,842.00
Low Income Housing	LHC	DED	189,096,390.00	189,433,890.00	45,344,300.00	71,878,250.00		4,892,603.99	0.00	350,680.63	213,869.50	(16,603.00)	19,441,649.35	7,647,750.00			32,529,950.47	48,124,553.00
Medical Preceptor Tax Credit	MPT	DOH	51,000.00	85,000.00	51,000.00	85,000.00		0.00	0.00	0.00	0.00	0.00	4,000.00	0.00			4,000.00	14,500.00
Missouri Manufacturing Jobs	MMJ	DED	0.00	0.00	0.00	10,000,000.00									0.00		0.00	10,000,000.00
Maternity Home	MHC	DSS	1,065,341.35	1,570,624.86	1,065,341.35	1,570,624.86	3,640.00	45,605.00	0.00	17,500.00	0.00	0.00	742,344.12	0.00			805,448.12	1,567,872.66
Meat Processing Facility Investment	MPF	MDA	192,506.02	297,891.16	215,714.24	297,891.16		75,000.00	0.00	0.00	0.00	0.00	88,408.48	0.00			163,408.48	371,960.11
Missouri Empowerment Scholarship Tax Credit	MES	STO	13,879,381.00	16,140,607.00	13,427,451.00	15,679,677.00		2,017,033.00	0.00	299,999.10	0.00	0.00	4,314,991.50	0.00			6,632,023.60	10,332,507.60
Missouri Health Insurance Pool	MDI		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
Missouri Quality Jobs	MQJ	DED	0.00	0.00	0.00	0.00		(2,400,654.01)	0.00	0.00	0.00	0.00	0.00	0.00			(2,400,654.01)	(851,477.50)
Missouri Works	MWC	DED	30,188,873.00	44,362,467.00	19,192,012.99	52,226,851.27		10,001,617.75	0.00	435,664.16	1,662,362.00		1,241,282.80	0.00	8,015,878.39		21,356,785.10	64,223,441.32
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	74,402.12	0.00	0.00	0.00	74,402.12	250,989.93
Missouri Works Retain Jobs	RJC	DED	552,000.00	552,000.00	552,000.00	552,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,360,535.26	2,360,535.26	5,357,724.19
Neighborhood Assistance	NAC	DED	349,720.00	6,850,787.00	2,986,771.00	4,497,220.00	750.00	243,273.00	5,000.00	102.00	0.00	(490.98)	2,680,145.53	0.00			2,928,029.55	4,519,959.69
Neighborhood Preservation	RCN	DED	0.00	0.00	2,081,372.08	5,111,141.03	94,255.15	1,242,801.10	0.00	55,510.00	0.00	0.00	2,287,950.97	0.00			3,586,062.07	3,956,731.83
New Enhanced Enterprise Zone	NEZ	DED	0.00	0.00	500,000.00	500,000.00		0.00	0.00	0.00			0.00				0.00	0.00
New Generation Cooperative Incentive	NGC	MDA	0.00	1,500,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	47,658.00	0.00			47,658.00	81,210.16
Pregnancy Resource Credit	PRC	DSS	2,284,681.88	3,561,830.23	2,284,681.88	3,561,830.23	599.60	21,081.75	1,925.00	84.00	0.00	0.00	1,415,457.56	0.00			1,438,548.31	2,656,493.95

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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			
Property Tax	PTC	DOR													2,185,150.00				2,185,150.00	5,536,411.00
Public Safety Officer Surviving Spouse	SSC	DOR													142,382.00				142,382.00	303,298.00
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	0.00	0.00
Qualified Research Expense	REC	DED	9,029,606.96	9,029,606.96	1,818,883.88	1,818,883.88	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
Residential Dwelling Accessibility	DAT	DOR					0.00	0.00	0.00	0.00	0.00	0.00	9,406.00	0.00	0.00	0.00	0.00	9,406.00	9,406.00	9,406.00
Residential Treatment	RTA	DSS	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	8,024.50	0.00				8,024.50	12,382.00	12,382.00
SALT Parity Act Members Tax Credit	SPA	DOR	0.00	0.00	0.00	0.00	393,482.00	0.00	19,669,530.00	0.00	0.00	0.00	154,182,940.61	0.00				174,245,952.61	279,243,633.61	279,243,633.61
Self-Employed Health Insurance	SHC	DOR											356,925.00					356,925.00	694,346.00	694,346.00
Shared Care Tax	SCT	DOH	7,500.00	18,000.00	7,500.00	18,000.00							1,500.00					1,500.00	11,594.00	11,594.00
Small Business Incubator	SBI	DED	0.00	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	1,324.00	0.00				1,574.00	6,574.00	6,574.00
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
Sporting Events	SEC	DED	114,000.00	144,000.00	53,120.00	152,040.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				2,500.00	2,500.00	2,500.00
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
Urban Farm Tax Credit	UFT	MDA	0.00	18,736.80	2,500.00	21,236.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	13,500.00	13,500.00
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
Wood Energy	WEC	DNR	1,273,870.00	2,020,191.35	1,273,870.00		120,411.00	0.00	0.00	0.00	0.00	0.00	35,981.00	0.00				156,392.00	162,513.00	162,513.00
Working Family Tax Credit		DOR											238,467.00					238,467.00	559,342.00	559,342.00
Youth Opportunities	YOC	DED	0.00	1,005,755.00	851,126.00	1,572,532.00	6,096.00	34,325.00	0.00	0.00	2,500.00	0.00	1,007,598.42	0.00				1,044,423.42	1,612,441.55	1,612,441.55
Total			\$354,557,704.88	\$624,420,760.89	\$104,466,605.89	\$226,016,310.27	\$133,326.38	\$43,333,886.10	\$9,275.00	\$21,128,155.89	\$993,237.50	(\$17,093.98)	\$202,620,330.94	\$7,647,750.00	\$0.00	\$10,450,815.77	\$286,166,357.22	\$500,827,072.57		

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
 STO - State Treasurer's Office

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.