



# ESSAY

DECEMBER 2018



## TIF-FOR-TAT

### THE RELATIONSHIP BETWEEN POLITICAL CONTRIBUTIONS AND TAX-INCREMENT FINANCING AWARDS

*By Patrick Tuohey, Elias Tsapelas and Scott Tuttle*

#### KEY FINDINGS:

- There is some evidence that the opportunity to receive a TIF award may encourage developers to increase political donations.
- The number of donations made to the campaigns of public officials who have decision-making power for TIF awards appears to increase in the election cycle in which developers apply for a TIF and then fall off in the election cycles afterward.
- Numerous reforms with the potential to limit the abuse of TIF have been proposed in Missouri, including initiatives to limit its use to economically needy areas and to exercise authority over TIF at the county rather than at the city or municipal level.

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## EXECUTIVE SUMMARY

Tax-increment financing (TIF) is an increasingly controversial way to fund economic development projects in Missouri and around the country. Abundant academic research has cast doubt on the program's ability to generate new investment or create jobs. Given the lack of evidence for the effectiveness of TIF, we wondered if there were other explanations for its use.

For this essay, researchers combed through years of political contributions data from the Missouri Ethics Commission (MEC) and TIF data from the Missouri Department of Revenue in order to compare the timing and amount of campaign contributions from developers to the dates the TIF plans that benefited those developers were approved by their respective municipalities.

Focusing on Kansas City, we found that to varying degrees there appears to be a pattern in the political activity of developers and that this pattern may be related to their expectation of a TIF award. In several instances, developers increased their contributions in the period leading up to a TIF application and then decreased their contributions after being awarded TIF.

## INTRODUCTION

Corporate subsidies are big business in the Show-Me State. According to Good Jobs First, a national policy resource center for grassroots groups and public officials, "Missouri has handed out over \$5.8 billion in state and local subsidies to business through over 4,000 different projects since 1990."<sup>1</sup>

Municipalities award a significant portion of these subsidies through a program known as tax-increment financing (TIF). TIF is an economic development tool designed to spur private investment in areas that suffer from persistent neglect or blight by returning to the developer a portion of the increase in property taxes—the increment—he otherwise would have paid on the improved property.

In a typical TIF package, 100 percent of the incremental property tax (payment in lieu of taxes or PILOTs) as well as 50 percent of economic activity taxes (EATs) such as

sales, income, and utility taxes, is returned to the developer for a period of up to 23 years.<sup>2</sup> In other words, although the development project may improve the property and increase its value, the developer's property taxes will be based on the pre-development value for more than two decades. According to the Missouri Department of Revenue's 2017 Annual Report Summary of Local Tax-increment Financing Projects in Missouri,<sup>3</sup> there are 468 tax-increment projects in the state from 116 different municipalities that account for \$2.6 billion in redirected taxes.

Contrary to the stated purpose of spurring development in neglected areas, research has indicated that in practice, most TIF projects in Kansas City<sup>4</sup> and St. Louis<sup>5</sup> occur in economically vibrant areas. This is often due to statutory definitions of blight so expansive that, according to Steve Potter, head of the Mid-Continent Public Library, "Every piece of property can be declared blight under the statute," including, Potter observed, the Governor's Mansion in Jefferson City.<sup>6</sup>

Perhaps as a result of its undisciplined use, most studies of TIF in Missouri<sup>7</sup> have shown that it does not spur investment or create jobs. In 2016, the St. Louis Development Corporation released a study<sup>8</sup> of its own economic development incentive projects that concluded that the hundreds of millions of dollars forgone or diverted toward developers seems to have been wasted. It also concluded that reporting on incentives was so poor that policymakers, "cannot readily determine what may or may not be deemed a project worthy of consideration for a City tax incentive" (p. 7).

If TIF policy is not successful in achieving its ends, we wondered, then what was driving its continued and growing use. We were reminded of a story in *The Pitch* newspaper by reporter Steve Vockrodt, who wrote about a proposed TIF project sought by the Kansas City company Burns & McDonnell. Vockrodt wrote,<sup>9</sup>

The firm is one of the leading financiers of local political campaigns, including funneling money to Kansas City Mayor Sly James and other members of the City Council, who ultimately decide whether Burns & McDonnell will get its tax incentives.

On November 26, 2013, 263 Burns & McDonnell employees made contributions to James' 2015 re-election effort. Most of the donors lived outside Kansas City. Burns & McDonnell itself contributed \$3,500 to James' as-yet unopposed campaign.

No stranger to City Hall politics, the company hosted a "candidate preparation" event, on April 26, at its headquarters (across the street from Beth Shalom) for those seeking seats on the 2015 Kansas City, Missouri, City Council.

Council members, such as John Sharp, often laud Burns & McDonnell as a "good corporate citizen." The firm's track record of community involvement is undeniable: educational programs for local schools; a \$1 million donation to preserve Union Station; and contributions to local arts organizations such as the Kansas City Ballet, the Kansas City Symphony and more.

But for what Burns & McDonnell gives, it also receives. Since moving its headquarters to 9400 Ward Parkway in 1996, the firm has received \$58.9 million in tax credits and incentive programs from the state of Missouri.

In this paper, we examine what relationship, if any, exists between political campaign contributions and the timing of TIF subsidies approved by elected municipal leaders. We created a dataset that contains all political contributions of \$1,000 or more between 2002 and 2018 for any developer that was awarded a TIF subsidy by Kansas City during the period. We tracked both the number of contributions and total contribution amounts by year to determine if anticipation of a TIF is contemporaneously related to political activity. We then did a similar analysis by election cycle to see if political activity across the three-year period leading to an election varied before and after TIF applications were submitted.

While TIF is used frequently in both St. Louis and Kansas City, we limited this analysis to Kansas City. This is because while there are fewer active TIF projects in Kansas City than in St. Louis, those in Kansas City tend to be larger and therefore represent a bigger opportunity for each of the applicants.

## THE TIF APPLICATION PROCESS

Under Missouri statute, TIF projects must be reviewed by a TIF commission composed of appointees by the city and the other taxing jurisdictions. In Kansas City and St. Louis, a majority of the commission's members are appointed by the mayor, and each remaining member represents a taxing jurisdiction such as the library, the public school district, the county, and the mental health fund. The commission makes a majority-vote recommendation to the city legislative body, which then approves or rejects the TIF award itself.

State statute (99.820) sets up how TIF commission members are appointed, which is dependent, in part, on city population. In St. Louis, the TIF commission has nine members, six of whom are appointed by the mayor. Two members are appointed by the school district, and one is reserved for the remaining taxing jurisdictions. In Kansas City, the TIF commission has 11 members, six of whom are appointed by the mayor, with the rest representing the various taxing jurisdictions.

Once an application is received, the staff of the respective TIF commissions—in Kansas City operated by the Economic Development Corporation of Kansas City—works with the applicants to make sure the applications meet the requirements of city and state policy. But as discussed earlier regarding the blight designation, those requirements do not appear to address the very necessity of the subsidy itself.

For example, one of the requirements that must be met for a TIF, in addition to a blight finding, is a "but-for analysis" that demonstrates that without the subsidy, the project would not go forward, meaning that a reasonable developer would only find the project to be financially viable if he could anticipate an abatement of future taxes. That standard can be met with an affidavit from the very developer seeking the subsidy stating that the subsidy is required. Research conducted on TIF use in Chicago<sup>10</sup> and Missouri,<sup>11</sup> however, found that areas without TIF projects grow just as fast as those in which TIF is granted. When examined all together, the projects researched failed to demonstrate the necessity of TIF.

Once the applications are reviewed, the TIF commission then hands up its recommendation to the City Council or Board of Aldermen for Kansas City and St. Louis, respectively.

Most TIF projects include a property tax diversion equal to 100 percent of the increase in property tax and 50 percent of economic activity taxes (EATs) such as sales, income, and utility fee taxes for up to 23 years. Therein lies the tension in TIF commissions: The city diverts only half of the increased taxes that it would otherwise receive, while diverting all the tax increase that the other jurisdictions would receive. Schools, libraries, and counties are reluctant to give away so much of their increased tax income, but they only control a few of the votes on the commission.<sup>12</sup> The appointments by each city's mayor can easily overcome the opposition of the appointments by the other jurisdictions, even if those jurisdictions will suffer a greater financial impact. And even when commissioners exercise independence, as happened recently in Kansas City, the mayor can remove the commissioners and appoint new (possibly more compliant) commissioners.<sup>13</sup>

Once TIF is approved for a project, its economic effects, including the promised increase in jobs, are not rigorously monitored. According to a Missouri Department of Economic Development official, the jobs claims provided by TIF recipients are "self-defined and self-reported"<sup>14</sup> and are not audited. The 2017 Annual Report Summary states on its first page that, "The Department of Revenue does not endorse the accuracy of the information submitted."

Because TIF is so easily awarded and so poorly monitored, we wondered if the program might have become twisted into a way for rent-seeking<sup>15</sup> developers to increase profits by contributing to the campaigns of city leaders who appoint TIF commissioners and vote on final TIF approval.

Specifically, we wondered if there was a positive relationship between political contributions and public subsidy awards and, further, whether some conception of award size can help predict the dollar amount of political contributions. If an increasing subsidy size raises the likelihood and expected amount of money that decision makers of a company will contribute to local political campaigns, it would lend credibility to the long-held belief

that the need to fill campaign war chests may have caused the protection of ineffective TIF programs.

This paper therefore seeks to trace a chain of influence behind TIF projects in Kansas City from 2002 to 2018. The key questions are: Who has benefitted from the diversion of Kansas City's tax dollars? How do money and influence flow through the system, and do they do so as the result of quid pro quo, formal or informal? Is there any relationship that can be seen between the timing of political contributions and applications/approvals for TIF?

## METHODOLOGY

### *Data*

In our analysis, we combined data provided by the Missouri Ethics Commission (MEC)<sup>16</sup> with public records on TIF, which are available through the Missouri State Auditor's official website.<sup>17</sup> The MEC maintains records on political contributions in Missouri, including the contribution date, the amount contributed, the name of the individual making the contribution, and the company with which the donor is affiliated.

We created a dataset that contains all political contributions of at least \$1,000 beginning in 2002 (the earliest year for which data are available) and extending into 2018. The dataset includes contributions to candidates and political action committees (PACs), both local and statewide. Substantial cleaning of these data was required, as a single person or company can be listed under multiple spellings and addresses.

We then identified the developers whose names were associated with TIF applications. We looked at individual contributions from high-ranking officers of those developers, including CEOs, presidents, vice-presidents, and individuals who listed themselves as the contact people for the firms on the TIF applications. We also included contributions identified as coming from the companies themselves with no individual name listed. Individual contributions were added together to obtain aggregate contributions at the company level.

We looked only at contributions given to candidates for Kansas City mayor and city council. We included candidates who ran for these offices and lost, because an



electoral victory would have given these candidates direct decision-making authority over a TIF vote. However, it is worth noting that very few losing candidates received such donations.

Many of the developers who were listed as the head petitioners for a TIF application registered with the state of Missouri as new corporations shortly before the TIF application was filed. Upon further research, we found that the names of these developers actually corresponded to well-established developers who had been in business for many years but incorporated new company names for the sole purpose of applying for a single TIF project. Often, these newly incorporated limited-liability companies took the name of a street or the building where a TIF project was to be located. It was especially challenging to remain mindful of this detail and carefully research which developers were incorporating these names, because their campaign contributions were more often filed under their original developer names than their alternate ones. In many cases, finding their original names or whether or not other companies collaborated with them as partners in their newly formed limited liability companies was very difficult.

Ultimately, there were 1,614 political contributions that met these conditions out of more than 200,000 entries in the original dataset.

Table 1 provides descriptive statistics for Kansas City TIF projects and political contributions. It contains the 1,614 political contributions—each over \$1,000—examined in this study. While the majority of contributions, 1,098, were made to individual candidates, their value represented less than half of the total \$5.5 million in contributions we tracked. The majority of dollars contributed went to political action committees (PACs). The average contribution to a candidate was \$2,200, and the average contribution to a PAC was \$6,000.

Table 2 details the 11 largest TIF plans examined in this study. They are listed alphabetically by the name of the developer. Each of these TIF plan applications is available on the website of the Economic Development Corporation of Kansas City. Using data from the Missouri Department of Revenue and the Missouri Ethics commission, the table identifies the developers, the value of the TIF

**Table 1: Descriptive Statistics**

| 2002–2018  | Kansas City  |
|--|--------------|
| Number of TIF projects (approved after 2002)                       | 34           |
| Number of contributions made to candidates                         | 1,098        |
| Number of contributions made to political action committees (PACs) | 516          |
| Total number of contributions                                      | 1,614        |
| Amount contributed to candidates                                   | \$2,416,390  |
| Amount contributed to PACs   | \$3,096,448  |
| Total contributions  | \$5,512,838  |
| Average contribution to candidate                                  | \$2,201      |
| Average contribution to PACs                                       | \$6,001      |
| Total average contribution   | \$3,416      |
| Average TIF project value  | \$50,125,427 |

*Source: Missouri Department of Revenue 2017 Annual Report and Missouri Ethics Commission.*

reimbursement as well as the total project cost, the number of political contributions, and the total amount of political contributions.

Note, for example, the Bannister and Wornall TIF plan in the first row. This was a project in which Burns & McDonnell sought to build their new world headquarters building, as described above in the article in *The Pitch* newspaper. We counted 600 individual political contributions from high executives totaling over \$2.1 million. One hundred sixty-nine of those were contributions of over \$1,000 to Kansas City mayoral and council candidates and PACs.

Focusing specifically on the Burns & McDonnell TIF application—the one discussed earlier in the *The Pitch*—provides a clear indication of how developers' giving may be tied to an expectation of TIF subsidies. Table 3 breaks out yearly contributions by Burns & McDonnell and associated contributors for each year between 2002 and 2018. Note that the highest number of contributions came in 2014, the year the company sought and received

**Table 2: Political Contributions by TIF Project**

TIF project awards and developer political contributions over \$1,000: 2002–2018.

|    | Developers  | Plan or Project Name                             | Original Date Plan / Project Approved | Total Anticipated TIF Reimbursable | Anticipated TOTAL Project Costs | Number of contributions | Total contributions |
|----|---|--|---------------------------------------|------------------------------------|---------------------------------|-------------------------|---------------------|
| 1  | Burns & McDonnell Engineering Company, Inc.                                 | Bannister & Wornall TIF Plan                     | 15-May-14                             | \$22,646,135                       | \$231,817,836                   | 600                     | \$2,155,340         |
| 2  | Cerner Corporation  | North Oak-Cerner (Project 1) TIF Plan            | 24-Feb-05                             | 9,389,173                          | 37,769,133                      | 235                     | \$852,454           |
|    |   | Bannister & I-435 TIF Plan                       | 10-Oct-13                             | 869,976,701                        | 4,452,407,252                   | 235                     | \$852,454           |
| 3  | Commerce Bank, N.A.   | 811 Main, Project 1 TIF Plan                     | 5-Jan-06                              | 6,588,150                          | 24,980,050                      | 165                     | \$430,616           |
| 4  | H&R Block Services  | 1200 Main/South TIF Plan-Project 2               | 13-Jul-06                             | 121,317,824                        | 308,399,088                     | 72                      | \$211,575           |
| 5  | Hunt Midwest Real Estate Development Inc.                                   | North Oak TIF/Projects 3, 4, 5a, 5b, & 6         | 24-Feb-05                             | 16,854,494                         | 56,200,966                      | 83                      | \$189,500           |
|    |   | Arlington Road                                   | 6-Nov-14                              | 93,947,864                         | 93,947,864                      | 83                      | \$189,500           |
| 6  | J.E. Dunn Company   | East Village TIF Plan/ Project 1                 | 4-May-06                              | 19,235,755                         | 49,425,864                      | 170                     | \$575,050           |
| 7  | Kansas City Live, LLC; The Cordish Companies                                | 1200 Main/South Loop-Project 01 (KC LIVE)        | 4-Mar-04                              | 167,948,209                        | 371,135,195                     | 32                      | \$113,075           |
| 8  | Library TIF, LLC; Downtown Council  | Downtown Library District Project 1 & 2 TIF Plan | 26-Nov-02                             | 7,230,216                          | 23,967,786                      | 84                      | \$170,775           |
| 9  | Pershing Road Development Company, LLC; DST Systems                         | Pershing Road (IRS) TIF Plan                     | 3-Apr-03                              | 129,912,071                        | 589,057,605                     | 58                      | \$420,225           |
| 10 | Piper Jen Investments, LLC; Dalmark Group                                   | 22nd & Main TIFH.D. Lee Bldg - Project 12c & 12r | 14-Dec-06                             | 3,544,000                          | 6,589,750                       | 13                      | \$17,375            |
| 11 | Walnut Creek Ranch, LLC; Helzberg Diamonds; Sobel Redevelopment Corporation | West 17th Street TIFProject C - Vitagraph Bldg   | 1-Dec-09                              | 6,697,043                          | 21,994,074                      | 64                      | \$183,250           |
|    |   | 11th Street TIF Plan/ Project B- Blossom House   | 1-Nov-02                              | 1,992,506                          | 12,014,250                      | 64                      | \$183,250           |

Source: Missouri Department of Revenue 2017 Annual Report and Missouri Ethics Commission.

**Table 3: Burns and McDonnell**

| Year | Amount of Contributions | Number of Contributions |
|------|-------------------------|-------------------------|
| 2002 | \$2,000                 | 1                       |
| 2003 | \$3,500                 | 2                       |
| 2004 | \$16,400                | 4                       |
| 2005 | \$38,400                | 6                       |
| 2006 | \$38,450                | 20                      |
| 2007 | \$123,890               | 43                      |
| 2008 | \$102,000               | 39                      |
| 2009 | \$73,000                | 31                      |
| 2010 | \$128,000               | 45                      |
| 2011 | \$184,500               | 50                      |
| 2012 | \$232,500               | 72                      |
| 2013 | \$308,400               | 63                      |
| 2014 | \$331,600               | 82                      |
| 2015 | \$195,100               | 78                      |
| 2016 | \$212,100               | 51                      |
| 2017 | \$75,000                | 3                       |
| 2018 | \$90,500                | 10                      |

Source: Missouri Ethics Commission.

approval of TIF for construction of their new world headquarters building. Immediately after TIF was approved for the project, political contributions dropped off in both number and total value. A visual depiction of these same data can be seen in Figure 1.

We then investigated whether this pattern holds for the other large TIF projects. To do so, we divided contributions into four-year time periods leading up to each election, or election cycles. Election cycles varied depending on the date of the election during the calendar year. We first consolidated the data for the remaining 10 developers and looked at the number and total dollar amount of contributions in the election cycle prior to submitting their TIF application, the election cycle in which they submitted their application, and the election cycle after.

As can be seen in Figure 2, the number of donations appears to increase in the election cycle in which developers apply for a TIF, then falls off in the election cycles afterward. This raises the question of whether developers are likely to increase their political activity when a TIF application is under review.

Looking more closely at particular developers reveals a similar pattern for some, but not all. Because our first data year was 2002, the first bar contains only one year of giving, while each that follows contains four years of contributions. Similarly, at the time of writing we did not have complete data for the 2019 election cycle, although we did have it through summer 2018.

The Cerner Corporation (Figure 4) received two TIF awards during the period of our analysis. Because data weren't collected until 2002, it is difficult to assess the activity in the election cycle before their first award in 2005. Clearly, campaign contributions have increased in the most recent election cycle, though no current TIF application is pending.

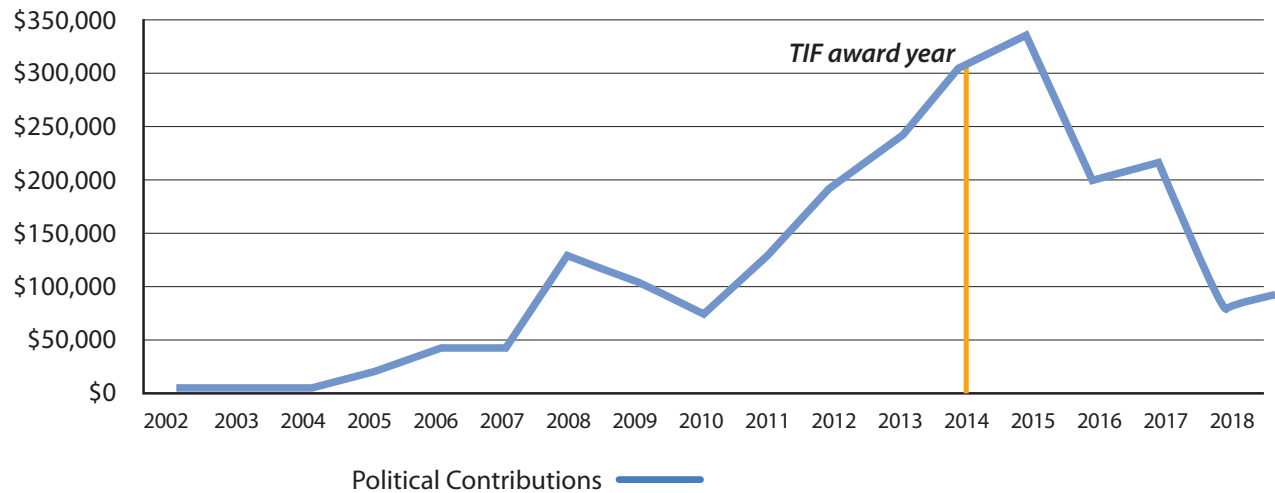
While Commerce Bank's contributions did not drop off as dramatically after the approval of TIF for their project (Figure 5), the cycle in which they gave the most corresponded with their application for a \$6 million TIF award to rehabilitate an office building downtown. The TIF Commission voted down the effort in November 2005, but the applicants sought approval from the City Council, which approved the project the following January.

H&R Block, which in 2006 received TIF funding covering 95 percent of their headquarters project's \$308 million cost, contributed to Kansas City campaigns and PACs in the lead-up to the 2007 election. However, their contributions appear to have dropped off in the following election cycle (Figure 6).

Campaign contributions by the executives of the Helzberg Diamond Company also correspond to the application for and/or receipt of a TIF plan (Figure 7). In 2003, a member of the family sought and received a TIF to build a 95-space parking garage next to Blossom House, a 19th-century building she refurbished.

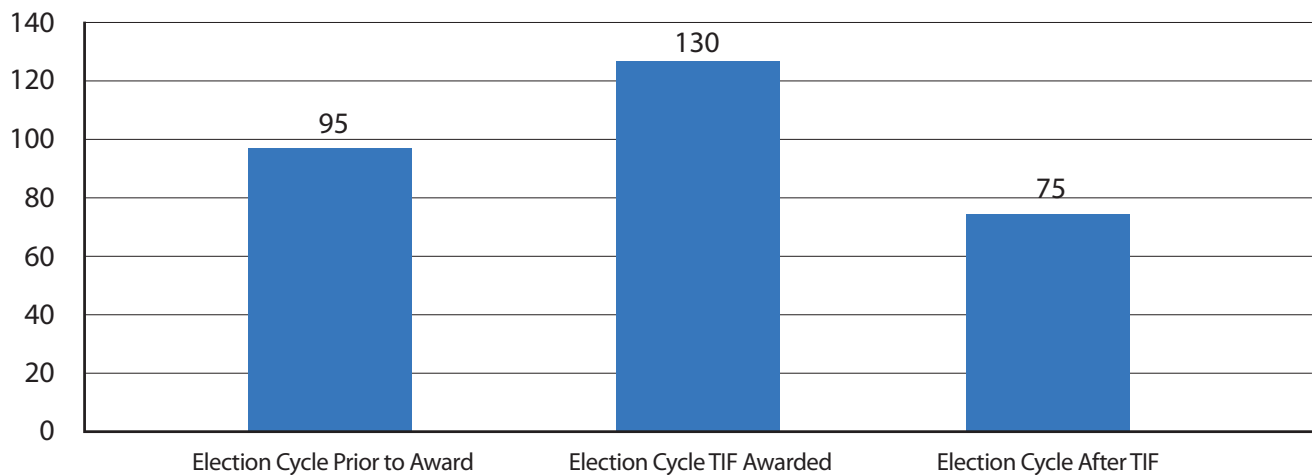
More recently, Helzberg sought a TIF to renovate a vacant building in the Crossroads District and lease it to

Figure 1

**Total Contributions of Burns and McDonnell by Year**

Source: Missouri Ethics Commission, years 2002–2018.

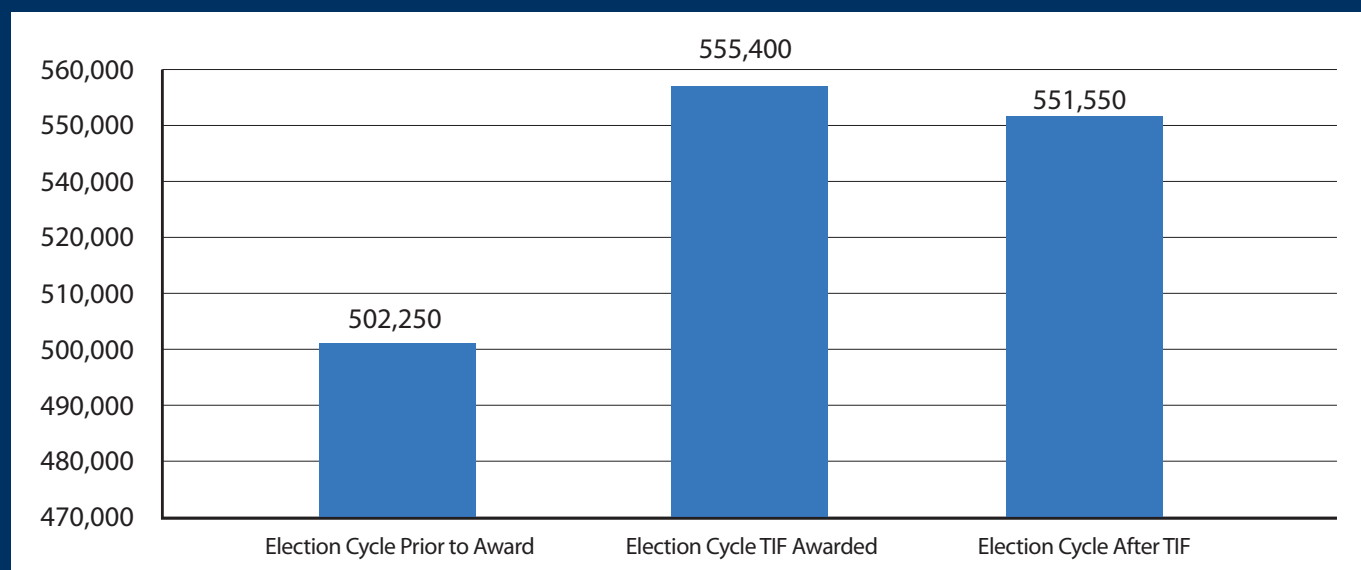
Figure 2

**Number of Political Donations to KC Council**

Source: Missouri Ethics Commission, years 2002–2018.

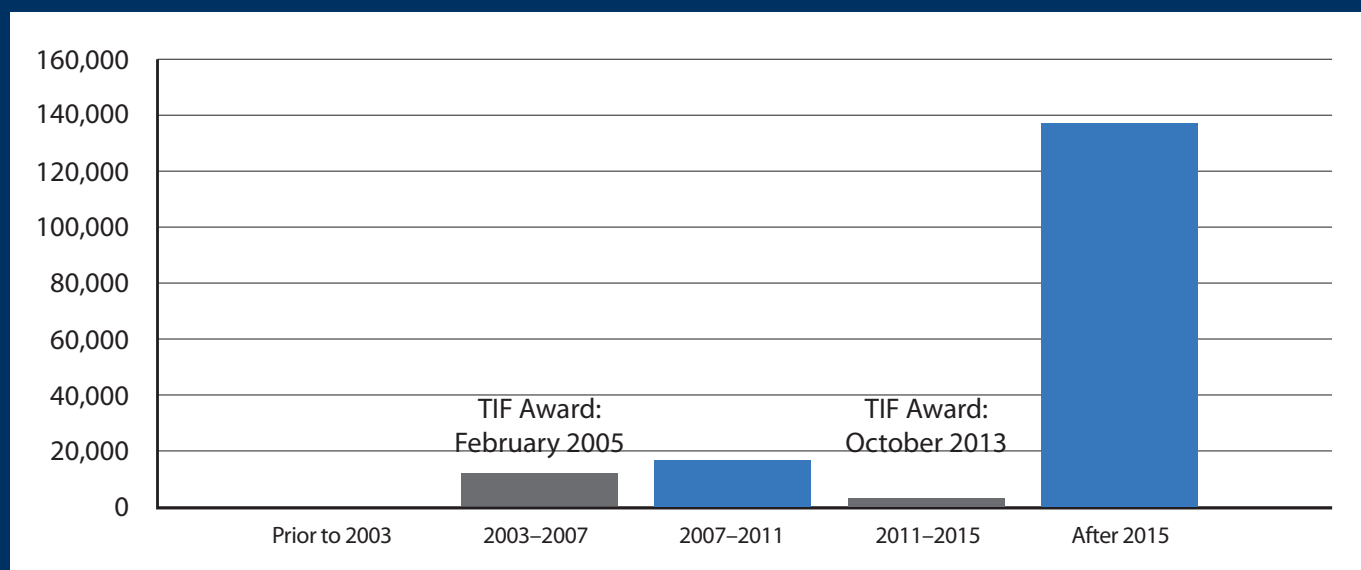


Figure 3

**Dollar Amount of Political Donations to KC Council**

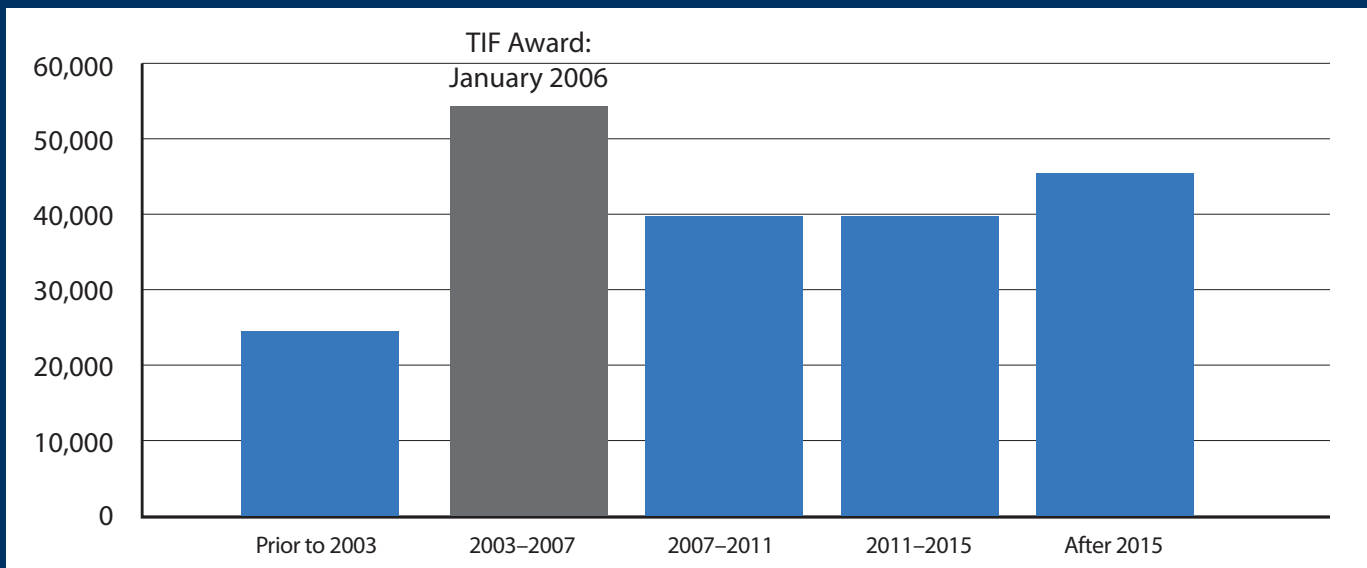
Source: Missouri Ethics Commission, years 2002–2018.

Figure 4

**Cerner Corporation Total Dollar Amount Contributed per Election Cycle**

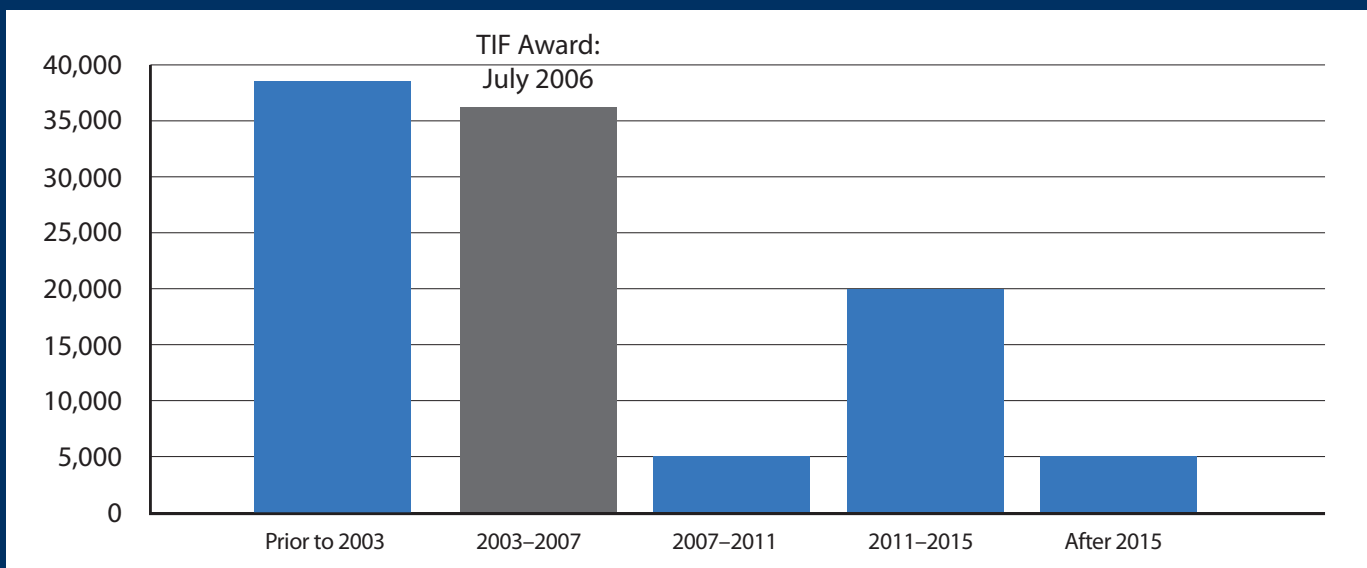
Source: Missouri Ethics Commission, years 2002–2018.

Figure 5

**Commerce Bank Total Dollar Amount Contributed per Election Cycle**

Source: Missouri Ethics Commission, years 2002-2018.

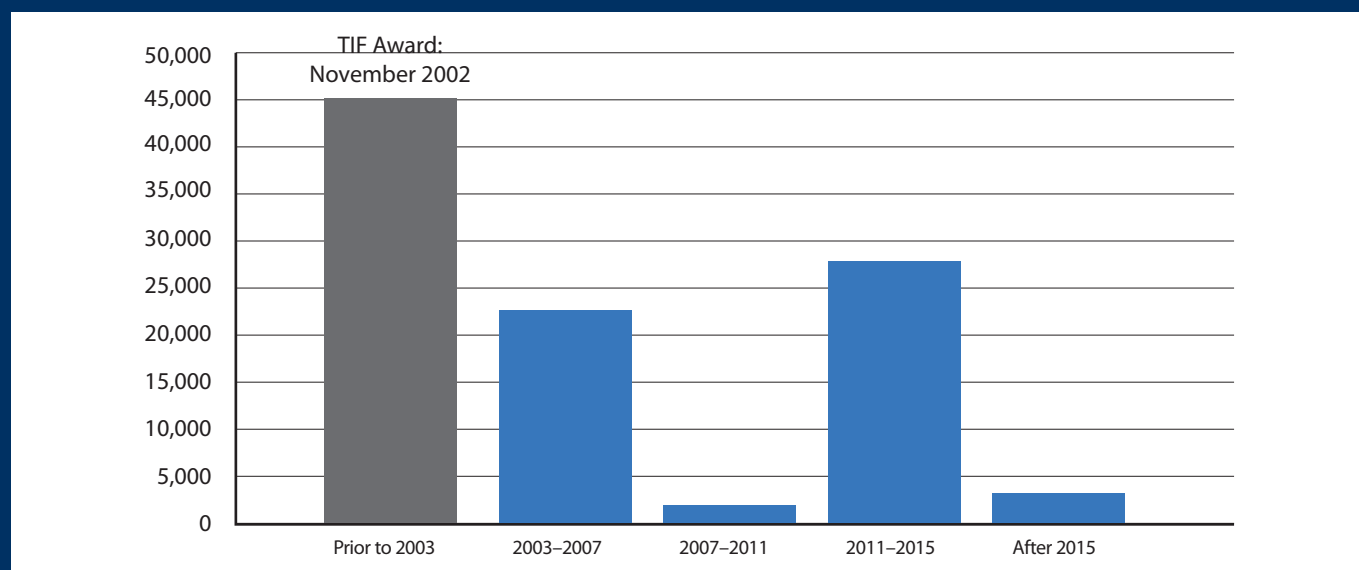
Figure 6

**H&R Block Total Dollar Amount Contributed per Election Cycle**

Source: Missouri Ethics Commission, years 2002-2018.

Figure 7

## Helzberg Diamond Co. Total Dollar Amount Contributed per Election Cycle



Source: Missouri Ethics Commission, years 2002–2018.

BNIM, a successful architectural company in Kansas City. However, in part due to attention brought to TIF by the Show-Me Institute, activists mounted an effort to stop the proposal. As the result of the public attention and outcry, the project was stalled. The TIF Commission voted to delay its approval, and then reversed itself once the mayor removed and replaced a member of the commission. However, City Council members remained skeptical as the area had benefitted from a great deal of investment already. Ultimately, BNIM ended up pulling out of the project and TIF was withdrawn.

### TIF REFORM EFFORTS

California was the first state to adopt TIF in 1952, and in 2012 California became the first state to end TIF altogether. No efforts are currently underway to end TIF in Missouri.

TIF remains a contentious issue in Missouri and is often a target of reform efforts.

- In the 2018 legislative session alone, the Missouri House took up legislation that would have narrowed

the circumstances under which TIF could be awarded and would have granted more power to the taxing jurisdictions affected by TIF plans. The proposed legislation would have removed conservation plans and economic development as reasons for awarding TIF and would have given taxing jurisdictions the ability to withhold 100 percent of their portion of TIF reimbursement. A subsequent amendment reduced that amount to 50 percent, but ultimately the legislation failed to pass.

- Another bill would have redefined blight to ensure that the subsidy is used only in truly economically needy areas,<sup>18</sup> such as those experiencing higher-than-usual unemployment or poverty. The purported purpose of this bill was to ensure that public support only would go where it was needed<sup>19</sup> rather than where it was politically advantageous.
- Another reform that has been discussed would be to exercise TIF authority at the county level rather than at the city level, as its use would likely be more restrained and the political power more equitably distributed.<sup>20</sup>

- A state law passed in 2016 ended the ability of municipalities in St. Louis County, St. Charles County, and Jefferson County to award TIF for more than the cost of the demolition of buildings and the clearing and grading of land in cases when the local TIF commission opposed the application.<sup>21</sup> This is a worthwhile approach for the remainder of the state, as it at least limits the amount of revenue sacrificed by TIF awards.

## CONCLUSION

Humorist and skeptic of government policy P. J. O'Rourke famously observed, "When buying and selling are controlled by legislation, the first things to be bought and sold are legislators." It's almost a cliché to suggest that the assignment of government largesse is subject to political campaign contributions, and yet there are numerous laws intended to deter such activity. Politicians are prosecuted routinely for doing exactly what we almost expect them to be doing anyway.

The findings in our research provide some evidence that the prospect of receiving TIF may be enough to motivate certain companies to reach a little deeper into their wallets during local elections. Finally, our analysis raises the question of whether ineffective TIF programs survive *because* they are known generators of campaign contributions.

There is clearly room for improvement in transparency and accountability in TIF programs. Now that we have additional evidence regarding the relationship between the size and number of campaign contributions from real estate developers and the timing of the TIF awards they receive, it's time to consider how to expose or change the nature of that relationship.

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*Patrick Tuohey is director of municipal policy at the Show-Me Institute, where Elias Tsapelas is an analyst and Scott Tuttle is a policy intern.*

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## ENDNOTES

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## APPENDIX

Table A1: KC Council Donations (\$) per Election Cycle (Candidate), 2002–2018

Highlighting indicates the year or election cycle in which TIF was awarded.

| Contributor       | 2003 Election<br>(Prior to 2003) | 2007 Election<br>(2003–2007) | 2011 Election<br>(2007–2011) | 2015 Election<br>(2011–2015) | After 2015 | Total     | Average   |
|-------------------|----------------------------------|------------------------------|------------------------------|------------------------------|------------|-----------|-----------|
| Burns & McDonnell |                                  | \$41,675                     | \$66,800                     | \$66,700                     | \$7,300    | \$182,475 | \$58,392  |
| Cerner            |                                  | \$12,000                     | 0                            | \$2,000                      | \$2,000    | \$16,000  | \$4,667   |
| Commerce Bank     |                                  | \$2,500                      | \$1,000                      | \$2,500                      | 0          | \$6,000   | \$2,000   |
| Dalmark           |                                  | \$1,000                      | 0                            | \$2,575                      | 0          | \$3,575   | \$1,192   |
| Downtown Council  | \$2,350                          | \$29,000                     | \$19,500                     | \$22,925                     | 0          | \$73,775  | \$23,808  |
| DST Systems       | \$1,175                          | \$5,500                      | \$4,000                      | 0                            | 0          | \$10,675  | \$3,167   |
| H&R Block         |                                  | 0                            | 0                            | 0                            | 0          | 0         | 0         |
| Helzberg          |                                  | \$21,275                     | \$2,000                      | \$2,000                      | \$3,325    | \$28,600  | \$8,425   |
| Hunt Midwest      |                                  | \$5,000                      | \$7,000                      | \$8,500                      | \$2,000    | \$22,500  | \$6,833   |
| J.E. Dunn Company |                                  | \$7,000                      | 0                            | \$20,400                     |            | \$27,400  | \$9,133   |
| Kansas City Live  |                                  | 0                            | \$5,000                      | \$26,075                     | \$5,000    | \$36,075  | \$10,358  |
| TOTALS            | \$3,525                          | \$124,950                    | \$105,300                    | \$153,675                    | \$19,625   | \$407,075 | \$127,975 |

Source: Missouri Ethics Commission.

**Table A2: KC Council Donations (Count) per Election Cycle (Candidate), 2002–2018**

Highlighting indicates the year or election cycle in which TIF was awarded.

| Contributor       | 2003 Election<br>(Prior to 2003) | 2007 Election<br>(2003–2007) | 2011 Election<br>(2007–2011) | 2015 Election<br>(2011–2015) | After 2015 | Total | Average |
|-------------------|----------------------------------|------------------------------|------------------------------|------------------------------|------------|-------|---------|
| Burns & McDonnell |                                  | 28                           | 38                           | 35                           | 3          | 104   | 33.67   |
| Cerner            |                                  | 4                            | 0                            | 2                            | 2          | 8     | 2       |
| Commerce Bank     |                                  | 1                            | 1                            | 2                            | 0          | 4     | 1.33    |
| Dalmark           |                                  | 1                            | 0                            | 2                            | 0          | 3     | 1       |
| Downtown Council  | 2                                | 16                           | 12                           | 12                           | 0          | 42    | 13.33   |
| DST Systems       | 1                                | 2                            | 2                            | 0                            | 0          | 5     | 1.33    |
| H&R Block         |                                  | 0                            | 0                            | 0                            | 0          | 0     | 0       |
| Helzberg          |                                  | 10                           | 2                            | 2                            | 1          | 15    | 4.67    |
| Hunt Midwest      |                                  | 3                            | 5                            | 7                            | 1          | 16    | 5       |
| J.E. Dunn Company |                                  | 6                            | 0                            | 12                           | 0          | 18    | 6       |
| Kansas City Live  |                                  | 0                            | 2                            | 17                           | 4          | 23    | 6.33    |
| TOTALS            | 3                                | 71                           | 62                           | 91                           | 11         | 238   | 74.67   |

Source: Missouri Ethics Commission.

**Table A3: KC Council Donations (\$) per Election Cycle (PAC), 2002–2018**

Highlighting indicates the year or election cycle in which TIF was awarded.

| Contributor       | 2003 Election<br>(Prior to 2003) | 2007 Election<br>(2003–2007) | 2011 Election<br>(2007–2011) | 2015 Election<br>(2011–2015) | After 2015 | Total       | Average   |
|-------------------|----------------------------------|------------------------------|------------------------------|------------------------------|------------|-------------|-----------|
| Burns & McDonnell |                                  | \$73,800                     | \$110,000                    | \$280,500                    | \$184,000  | \$648,300   | \$154,767 |
| Cerner            |                                  | 0                            | \$18,000                     | 0                            | \$135,000  | \$153,000   | \$6,000   |
| Commerce Bank     | \$23,000                         | \$53,100                     | \$38,250                     | \$36,750                     | \$45,500   | \$196,600   | \$42,700  |
| Dalmark           |                                  | 0                            | 0                            | 0                            | 0          | 0           | 0         |
| Downtown Council  | \$20,000                         | \$10,000                     | \$14,000                     | 0                            | \$7,500    | \$51,500    | \$8,000   |
| DST Systems       | \$121,000                        | \$25,600                     | \$14,000                     | \$33,000                     | \$101,000  | \$294,600   | \$24,200  |
| H&R Block         | \$38,000                         | \$36,000                     | \$5,000                      | \$20,000                     | \$5,000    | \$104,000   | \$20,333  |
| Helzberg          | \$45,500                         | \$1,500                      | 0                            | \$26,000                     | 0          | \$73,000    | \$9,167   |
| Hunt Midwest      | \$20,000                         | \$10,500                     | \$7,500                      | \$5,000                      | \$35,000   | \$78,000    | \$7,667   |
| J.E. Dunn Company | \$67,000                         | \$32,500                     | \$58,500                     | \$69,500                     | \$114,000  | \$341,500   | \$53,500  |
| Kansas City Live  |                                  | 0                            | 0                            | \$6,000                      | \$70,000   | \$76,000    | \$2,000   |
| TOTALS            | \$334,500                        | \$243,000                    | \$265,250                    | \$476,750                    | \$697,000  | \$2,016,500 | \$328,333 |

Source: Missouri Ethics Commission.

**Table A4: KC Council Donations (Count) per Election Cycle (PAC), 2002–2018**

Highlighting indicates the year or election cycle in which TIF was awarded.

| Contributor       | 2003 Election<br>(Prior to 2003) | 2007 Election<br>(2003–2007) | 2011 Election<br>(2007–2011) | 2015 Election<br>(2011–2015) | After 2015 | Total       | Average   |
|-------------------|----------------------------------|------------------------------|------------------------------|------------------------------|------------|-------------|-----------|
| Burns & McDonnell |                                  | \$73,800                     | \$110,000                    | \$280,500                    | \$184,000  | \$648,300   | \$154,767 |
| Cerner            |                                  | 0                            | \$18,000                     | 0                            | \$135,000  | \$153,000   | \$6,000   |
| Commerce Bank     | \$23,000                         | \$53,100                     | \$38,250                     | \$36,750                     | \$45,500   | \$196,600   | \$42,700  |
| Dalmark           |                                  | 0                            | 0                            | 0                            | 0          | 0           | 0         |
| Downtown Council  | \$20,000                         | \$10,000                     | \$14,000                     | 0                            | \$7,500    | \$51,500    | \$8,000   |
| DST Systems       | \$121,000                        | \$25,600                     | \$14,000                     | \$33,000                     | \$101,000  | \$294,600   | \$24,200  |
| H&R Block         | \$38,000                         | \$36,000                     | \$5,000                      | \$20,000                     | \$5,000    | \$104,000   | \$20,333  |
| Helzberg          | \$45,500                         | \$1,500                      | 0                            | \$26,000                     | 0          | \$73,000    | \$9,167   |
| Hunt Midwest      | \$20,000                         | \$10,500                     | \$7,500                      | \$5,000                      | \$35,000   | \$78,000    | \$7,667   |
| J.E. Dunn Company | \$67,000                         | \$32,500                     | \$58,500                     | \$69,500                     | \$114,000  | \$341,500   | \$53,500  |
| Kansas City Live  |                                  | 0                            | 0                            | \$6,000                      | \$70,000   | \$76,000    | \$2,000   |
| TOTALS            | \$334,500                        | \$243,000                    | \$265,250                    | \$476,750                    | \$697,000  | \$2,016,500 | \$328,333 |

Source: Missouri Ethics Commission.

**Table A5: Political Donations by TIF-receiving developers to Kansas City-based Political Action Committees (PACs)**

| Political Action Committee (PAC)                       | 2002 (\$)      | 2003 (\$)     | 2004 (\$)     | 2005 (\$)     |
|--|----------------|---------------|---------------|---------------|
| Back to Basics   | 77,000         |               |               | 31,500        |
| Better Government Committee                            |                |               |               |               |
| Breathe Easy KC  |                |               |               |               |
| Citizen's Committee for North Kansas City Schools      |                |               |               |               |
| Citizens for Light Rail                                |                |               |               |               |
| Citizens for Public Transit                            |                | 9,500         |               |               |
| Citizens for Responsible Spending                      | 6,000          |               |               |               |
| Civic Progress Action Committee                        |                | 12,000        | 12,000        | 11,000        |
| Clay County Democratic Central Committee               |                |               |               |               |
| Committee for Quality Schools                          |                |               |               |               |
| Committee for Research Treatments and Cures            |                |               |               |               |
| Connect KC   |                |               |               |               |
| Continue to Care Committee                             |                |               |               |               |
| Go for KC  |                |               |               |               |
| Greater KC Chamber of Commerce PAC                     | 2,500          | 13,000        | 4,500         | 19,000        |
| Healthcare Safety Net                                  |                |               |               | 21,700        |
| Higher Education Fund of the KC Chamber of Commerce    |                |               |               |               |
| Improvements Now Committee                             |                |               | 22,500        |               |
| Kansas Citians United for Educational Achievement      |                |               |               |               |
| Kansas City Vision Campaign Committee                  | 230,000        |               |               |               |
| KC Bizpac  |                |               |               |               |
| KC Citizens for Safety                                 |                |               |               |               |
| KC Leadership Fund                                     |                |               |               |               |
| KC Transportation Transit and Tourism Committee (KC3T) |                |               |               |               |
| Keep KC Jobs Committee                                 |                |               |               |               |
| Life Sciences Fund of Greater KC Chamber of Commerce   |                |               |               |               |
| NKC Rail   |                |               |               |               |
| Northland KC Leadership PAC                            |                |               |               |               |
| One Zoo for All  |                |               |               |               |
| PAC of the Greater KC Chamber of Commerce              |                |               |               |               |
| PAC of the Greater KC Chamber of Commerce              |                |               |               |               |
| Progress KC PAC  |                |               |               |               |
| Public Safety Committee                                |                |               |               |               |
| Save Kansas City Committee                             |                |               |               |               |
| Save Our Stadiums                                      |                |               |               |               |
| The Downtown Council Political Action Committee        |                | 3,000         | 3,000         |               |
| The Power of One - One Community - One Future          |                |               |               |               |
| Vote KC  |                |               |               |               |
| <b>Grand Total</b>                                     | <b>315,500</b> | <b>37,500</b> | <b>42,000</b> | <b>83,200</b> |

Source: Missouri Ethics Commission.



| 2006 (\$) | 2007(\$) | 2008 (\$) | 2009 (\$) | 2010 (\$) | 2011 (\$) | 2012 (\$) | 2013 (\$) | 2014 (\$) | 2015 (\$) | 2016 (\$) | 2017 (\$) | 2018 (\$) | Grand Total (\$) |
|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
|           |          |           |           |           |           |           |           |           |           |           |           |           | 108,500          |
| 16,000    |          |           |           |           |           |           |           |           |           |           |           |           | 16,000           |
|           |          | 1,000     |           |           |           |           |           |           |           |           |           |           | 1,000            |
|           | 3,500    |           |           |           |           |           |           |           |           |           |           |           | 3,500            |
|           |          | 75,000    |           |           |           |           |           |           |           |           |           |           | 75,000           |
|           |          |           |           |           |           |           |           |           |           |           |           |           | 9,500            |
|           | 31,500   |           |           |           |           |           |           |           |           |           |           |           | 37,500           |
| 19,500    | 12,000   |           | 4,625     | 4,625     | 4,625     | 4,625     | 20,000    |           | 4,500     | 4,500     | 4,500     | 4,500     | 123,000          |
|           | 1,500    | 2,500     |           | 1,000     |           |           |           |           |           |           |           |           | 5,000            |
|           |          |           |           |           |           |           |           |           |           |           |           | 1,000     | 1,000            |
|           |          |           |           |           |           |           | 100,000   |           |           |           |           |           | 100,000          |
|           |          |           |           |           |           | 6,000     |           | 62,500    |           |           | 15,000    | 15,000    | 98,500           |
|           |          |           |           |           |           |           | 25,000    |           |           |           |           |           | 25,000           |
|           |          |           |           |           |           |           | 3,000     | 2,000     |           |           |           |           | 5,000            |
| 21,500    | 30,000   | 10,000    |           |           |           |           |           |           |           |           |           |           | 100,500          |
|           |          |           |           |           |           |           |           |           |           |           |           |           | 21,700           |
|           |          | 1,000     |           |           |           |           |           |           |           |           |           |           | 1,000            |
|           |          |           |           |           |           |           |           |           |           |           |           |           | 22,500           |
|           |          |           |           | 9,000     |           |           |           |           |           |           |           |           | 9,000            |
|           |          |           |           |           |           |           |           |           |           |           |           |           | 230,000          |
|           |          |           |           |           |           |           | 15,000    | 15,000    | 15,000    | 15,000    | 10,000    | 5,000     | 75,000           |
|           |          |           |           |           |           |           |           | 1,000     |           |           |           |           | 1,000            |
|           |          |           |           |           |           |           |           |           |           |           |           | 6,500     | 6,500            |
|           |          |           |           |           |           |           |           |           |           |           | 230,000   |           | 230,000          |
|           |          |           |           |           |           |           | 40,000    |           |           |           |           |           | 40,000           |
|           |          | 8,000     |           |           |           |           |           |           |           |           |           |           | 8,000            |
|           |          | 5,000     |           |           |           |           |           |           |           |           |           |           | 5,000            |
|           |          |           |           |           |           |           |           |           |           |           |           | 1,000     | 1,000            |
|           |          |           |           |           | 35,000    |           |           |           |           |           |           |           | 35,000           |
|           |          |           |           |           | 20,000    | 10,000    |           |           |           |           |           |           | 30,000           |
|           |          |           | 10,000    |           |           |           |           |           |           |           |           |           | 10,000           |
|           |          |           |           |           |           | 47,500    | 5,000     | 34,000    | 85,000    | 110,000   | 110,000   | 65,000    | 456,500          |
|           |          |           |           | 15,000    |           |           |           |           |           |           |           |           | 15,000           |
|           |          |           |           |           | 42,500    |           |           |           |           |           |           |           | 42,500           |
| 6,000     |          |           |           |           |           |           |           |           |           |           |           |           | 6,000            |
| 4,000     | 8,800    | 4,000     |           | 4,000     | 8,000     | 3,000     |           | 6,000     | 2,000     | 5,000     | 2,000     | 3,000     | 55,800           |
|           |          |           |           |           |           |           |           |           |           | 5,000     |           |           | 5,000            |
|           |          |           |           |           | 1,000     |           |           |           |           |           |           |           | 1,000            |
| 67,000    | 87,300   | 106,500   | 14,625    | 33,625    | 111,125   | 71,125    | 208,000   | 120,500   | 106,500   | 139,500   | 371,500   | 101,000   | 2,016,500        |

Table A6: **Political Donations by TIF-Receiving Developers to Kansas City Candidates)**

| Candidate/Committee                | 2003 (\$) | 2006 (\$) | 2007 (\$) | 2008 (\$) |
|------------------------------------|-----------|-----------|-----------|-----------|
| Albert Riederer for Mayor          |           |           | 4,000     |           |
| Annie Presley for Kansas City      |           |           |           |           |
| Bacchus for Kansas City            |           |           |           |           |
| Brooks 4 City Council              |           |           |           |           |
| Brooks for Mayor                   |           | 1,000     | 15,000    |           |
| Canady for KC                      |           |           |           |           |
| Citizens for Center                |           |           |           |           |
| Citizens for Janice Ellis          |           | 2,275     | 4,000     |           |
| Citizens for Russ Johnson          |           |           | 4,000     |           |
| Committee to Elect Becky Nace      | 3,525     |           |           |           |
| Committee to Elect Bill Skaggs     |           |           | 4,000     |           |
| Committee to Elect Cathy Jolly     |           | 1,175     | 5,000     |           |
| Committee to Elect John Fierro     |           |           |           |           |
| Committee to Elect Lee Barnes Jr   |           |           |           |           |
| Committee to Elect Reed            |           |           |           |           |
| Committee to Elect Scott Taylor    |           |           |           |           |
| Committee to Elect Teresa Loar     |           |           |           |           |
| Committee to Elect Melba Curls     |           | 1,000     | 6,250     |           |
| Deb Hermann for Kansas City        |           |           |           |           |
| Dick Davis 4 KC Council Committee  |           |           |           |           |
| Elect Chuck Eddy                   |           |           | 1,000     |           |
| Fairfield for Mayor                |           |           | 3,000     |           |
| Ford for Kansas City               |           |           | 5,000     | 1,275     |
| Fowler for Kansas City             |           |           |           |           |
| Friends of Beth Gottstein          |           |           | 8,000     |           |
| Friends of Deb Hermann             |           | 1,000     | 5,000     |           |
| Friends of Doug Gamble             |           |           | 7,500     |           |
| Friends of Jay Hodges              |           |           |           |           |
| Friends of Ken Bacchus             |           |           |           |           |
| Friends of Kevin McManus           |           |           |           |           |
| Friends of Terry Riley for Council |           |           | 4,000     |           |
| Funkhouser for Kansas City         |           |           | 36,000    |           |
| Heather Hall for City Council      |           |           |           |           |
| Jan Marcason for City Council      |           |           | 2,500     |           |
| Jim Glover for Kansas City         |           |           |           |           |
| Jim Glover for Mayor 2007          |           |           | 3,000     |           |
| John Crawford for Kansas City      |           |           |           |           |
| Justus for KC                      |           |           |           |           |
| Kansas Citians for Circo           |           | 1,000     | 6,275     | 1,000     |

| 2009 (\$) | 2010 (\$) | 2011 (\$) | 2013 (\$) | 2014(\$) | 2015 (\$) | 2016 (\$) | 2017 (\$) | 2018 (\$) | Grand Total (\$) |
|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|------------------|
|           |           |           |           |          |           |           |           |           | 4,000            |
|           |           | 2,500     |           |          |           |           |           |           | 2,500            |
|           |           |           |           |          | 1,250     |           |           |           | 1,250            |
|           |           | 2,500     |           |          |           |           |           |           | 2,500            |
|           |           |           |           |          |           |           |           |           | 16,000           |
|           |           |           |           |          | 2,575     |           |           |           | 2,575            |
|           |           | 2,500     |           |          |           |           |           |           | 2,500            |
|           |           |           |           |          |           |           |           |           | 6,275            |
| 1,000     | 1,500     | 2,500     |           |          |           |           |           |           | 9,000            |
|           |           |           |           |          |           |           |           |           | 3,525            |
|           |           |           |           |          |           |           |           |           | 4,000            |
| 1,000     |           |           |           |          |           |           |           |           | 7,175            |
|           |           |           |           |          | 1,500     |           |           |           | 1,500            |
|           |           |           |           |          | 10,350    |           |           | 1,000     | 11,350           |
|           |           | 3,000     |           |          |           |           |           |           | 3,000            |
|           |           | 8,000     |           |          | 3,625     | 8,100     |           |           | 19,725           |
|           |           |           |           |          | 8,625     |           |           |           | 8,625            |
| 1,000     |           | 3,500     |           |          |           |           |           |           | 11,750           |
|           | 8,000     |           |           |          |           |           |           |           | 8,000            |
|           |           | 1,500     |           |          | 6,150     |           |           |           | 7,650            |
|           |           |           |           |          |           |           |           |           | 1,000            |
|           |           |           |           |          |           |           |           |           | 3,000            |
|           |           | 6,500     |           |          |           |           |           |           | 12,775           |
|           |           |           |           |          | 3,150     |           |           |           | 3,150            |
|           |           |           |           |          |           |           |           |           | 8,000            |
|           |           |           |           |          |           |           |           |           | 6,000            |
|           |           |           |           |          |           |           |           |           | 7,500            |
|           |           |           |           |          | 4,625     |           |           |           | 4,625            |
|           |           | 1,500     |           |          |           |           |           |           | 1,500            |
|           |           |           |           |          | 5,150     |           |           |           | 5,150            |
|           |           |           |           |          |           |           |           |           | 4,000            |
| 1,000     |           |           |           |          |           |           |           |           | 37,000           |
|           |           |           |           |          | 1,575     |           |           |           | 1,575            |
| 1,000     | 1,500     | 1,500     |           |          |           |           |           |           | 6,500            |
|           |           | 5,000     |           | 3,625    | 11,850    |           |           |           | 20,475           |
|           |           |           |           |          |           |           |           |           | 3,000            |
|           |           | 2,500     |           |          |           |           |           |           | 2,500            |
|           |           |           |           | 1,500    | 6,700     |           |           | 3,325     | 11,525           |
| 1,000     | 2,500     | 4,500     |           |          |           |           |           |           | 16,275           |

Continued

Table A6: **Political Donations by TIF-Receiving Developers to Kansas City Candidates** *(Continued)*

| Candidate/Committee                | 2003 (\$)    | 2006 (\$)    | 2007 (\$)      | 2008 (\$)    |
|------------------------------------|--------------|--------------|----------------|--------------|
| Lucas for KC                       |              |              |                |              |
| Mel Solomon Council Committee      |              |              | 2,000          |              |
| Mike Burke for Mayor               |              |              |                |              |
| Nace for Mayor                     |              | 1,000        | 4,000          |              |
| Reed for City Council              |              |              |                |              |
| Reed for Mayor                     |              |              |                |              |
| Sharon Sanders Brooks              |              |              | 3,000          |              |
| Sharp for Council                  |              |              | 1,500          |              |
| Shields for the City               |              |              |                |              |
| Sly James for Mayor                |              |              |                |              |
| Theresa Garza Ruiz for Kansas City |              |              |                |              |
| Wagner for Kansas City             |              |              |                |              |
| Williams for KC                    |              |              |                |              |
| <b>Grand Total</b>                 | <b>3,525</b> | <b>8,450</b> | <b>134,025</b> | <b>2,275</b> |

Source: Missouri Ethics Commission.

| 2009 (\$) | 2010 (\$) | 2011 (\$) | 2013 (\$) | 2014(\$) | 2015 (\$) | 2016 (\$) | 2017 (\$) | 2018 (\$) | Grand Total (\$) |
|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|------------------|
|           |           |           |           |          | 12,725    |           |           |           | 12,725           |
|           |           |           |           |          |           |           |           |           | 2,000            |
|           |           | 11,500    |           |          |           |           |           |           | 11,500           |
|           |           |           |           |          |           |           |           |           | 5,000            |
|           |           | 1,500     | 1,500     | 5,500    | 7,800     |           |           |           | 16,300           |
|           |           |           |           |          |           |           | 1,000     |           | 1,000            |
|           | 1,000     | 1,500     |           |          |           |           |           |           | 5,500            |
| 2,000     | 1,500     | 2,500     |           |          |           |           |           |           | 7,500            |
|           |           |           |           |          | 2,625     |           |           |           | 2,625            |
|           |           | 8,500     | 7,700     | 4,650    | 11,300    |           |           |           | 32,150           |
|           |           |           |           | 3,100    |           |           |           |           | 3,100            |
|           | 1,000     | 5,000     | 1,000     |          | 11,225    |           |           |           | 18,225           |
|           |           |           |           |          | 1,000     |           |           |           | 1,000            |
| 8,000     | 17,000    | 78,000    | 10,200    | 18,375   | 113,800   | 8,100     | 1,000     | 4,325     | 407,075          |





**5297 Washington Place | Saint Louis, MO 63108 | 314-454-0647**  
**3645 Troost Avenue | Kansas City, MO 64109 | 816-561-1777**

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