



# Council on Public Higher Education in the State of Missouri

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Steve Stogel and Chuck Gross, Co-Chairs  
Bi-Partisan Missouri Tax Credit Review Commission  
Capitol Building  
Jefferson City, Missouri

Dear Chairman Stogel and Chairman Gross:

On behalf of the 13 member universities of the Council on Public Higher Education in Missouri (COPHE) I would like to thank you and the Commission for the groundbreaking work and difficult recommendations you made in 2010. We appreciate the inclusive and business like approach the Commission followed in 2010 and that you are ready to re-engage this important work.

Recent reports that tax credit redemptions are at an all time high suggest that it is more important than ever to re-examine each credit to ensure that the state is getting a valuable return on its investment. COPHE considers tax credits as state investments that should be evaluated against state expenditures that directly support other portions of the state budget, including public higher education where Missouri ranks 44<sup>th</sup> in state appropriations per \$1,000 of personal income.

We believe that tax credits can be important tools for economic development and that Missouri should identify and preserve those credits that "work" and improve or eliminate those that do not. It is vital to the future of our state that a balance is struck between direct appropriations and tax credits --- each has a role in moving Missouri forward.

If our association can be of any assistance to the Commission, please contact our director, Brian Long at (573) 230-4499.

Thank you for your dedication to marking Missouri a better place to work and learn.

Sincerely,

Dr. Brady Deaton  
COPHE Chairman and  
Chancellor, University of Missouri