



Client Alert

June 7, 2011

Missouri Governor Expected to Sign Bill Creating Cooperative Associations

A Missouri bill creating cooperative associations will become effective Aug. 28, 2011, after Gov. Jay Nixon signs the legislation into law. He is expected to do so shortly.

Rep. John Diehl, an Armstrong Teasdale LLP partner, was the House floor handler for Senate Bill 366, which was passed by the Missouri General Assembly on May 2, 2011.

Some of the significant provisions of the Senate Bill permit a cooperative to:

- Provide products, services, and marketing programs for its members
- Act as an agent in negotiating and procuring products, services, and marketing programs for its members
- Market and process products and services for its members

The cooperative, depending on its form, can be taxed as a corporation or partnership.

Senate Bill 366 also addresses other, more technical, issues. It is available on our Web site [here](#).

IRS Circular 230 Notice

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