

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend Senate Bill No. 180, Page 1, Section TITLE, Lines 2-3,

2 by striking "a public safety sales tax" and inserting in
3 lieu thereof the following: "local taxes"; and

4 Further amend said bill and page, Section A, line 3, by
5 inserting after all of said line the following:

6 "92.105. It is the intent of sections 92.105 to 92.125
7 that starting in 2011 voters in any city imposing an
8 earnings tax will decide in local elections to continue the
9 earnings tax. If the majority of local voters vote to
10 continue the earnings tax, it will continue for five years,
11 or in any city with more than four hundred thousand
12 inhabitants and located in more than one county, for ten
13 years, and then will be voted on again. If a majority of
14 voters in any city having an earnings tax vote against
15 continuing the earnings tax, it will be phased out pursuant
16 to section 92.125 in such city over a period of ten years.
17 Further, sections 92.105 to 92.125 prohibit any Missouri
18 city or town that does not, as of November 2, 2010, impose
19 an earnings tax, from imposing such a tax on residents and
20 businesses.

21 92.111. 1. After December 31, 2011, no city,
22 including any constitutional charter city, shall impose or
23 levy an earnings tax, except a constitutional charter city
24 that imposed or levied an earnings tax on November 2, 2010,
25 may continue to impose the earnings tax if it submits to the
26 voters of such city pursuant to section 92.115 the question

27 whether to continue such earnings tax for a period of five
28 years, or if such city with more than four hundred thousand
29 inhabitants and located in more than one county, for a
30 period of ten years, and a majority of such qualified voters
31 voting thereon approve such question, however, if no such
32 election is held, or if in any election held to continue to
33 impose or levy the earnings tax a majority of such qualified
34 voters voting thereon fail to approve the continuation of
35 the earnings tax, such city shall no longer be authorized to
36 impose or levy such earnings tax except to reduce such tax
37 in the manner provided by section 92.125.

38 2. As used in sections 92.111 to 92.200, unless the
39 context clearly requires otherwise, the term "earnings tax"
40 means a tax on the:

41 (1) Salaries, wages, commissions and other
42 compensation earned by its residents;

43 (2) Salaries, wages, commissions and other
44 compensation earned by nonresidents of the city for work
45 done or services performed or rendered in the city;

46 (3) Net profits of associations, businesses or other
47 activities conducted by residents;

48 (4) Net profits of associations, businesses or other
49 activities conducted in the city by nonresidents;

50 (5) Net profits earned by all corporations as the
51 result of work done or services performed or rendered and
52 business or other activities.

53 92.114. 1. Notwithstanding any provision of law to
54 the contrary, a city not within a county shall not continue
55 to impose or levy an earnings tax pursuant to sections
56 92.105 to 92.200 without complying with the provisions of
57 this section.

58 2. Beginning on September 30, 2023, the city shall
59 prepare a quarterly report stating the following:

60 (1) The total receipts from the earnings tax for the
61 quarter and for the calendar year-to-date;

62 (2) The receipts from the earnings tax, sorted by zip
63 code of the residence of the individual paying the tax, for
64 the quarter and the year-to-date;

65 (3) All refunds paid, sorted by zip code of the
66 residence of the individual paying the tax for the quarter
67 and the year-to-date; and

68 (4) All earnings tax payments remitted for work
69 performed or rendered through telecommuting or otherwise
70 performed or rendered remotely unless the location where
71 such remote work or services are performed is located in the
72 city.

73 3. The reports required by this section shall be open
74 records pursuant to chapter 610. The city shall post each
75 report required by this section on the main pages of the
76 website of the city and its collector of revenue, and the
77 reports posted shall be clearly identified in a manner
78 designed to make them easily accessible to the public. The
79 city shall submit each report required by this section to
80 the state auditor, to the secretary of the Missouri senate,
81 to the chair of the senate appropriations committee, to the
82 clerk of the house of representatives, and to the chair of
83 the house of representatives budget committee.

84 4. For all tax returns filed on or after January 1,
85 2024, the term "work done or services performed or rendered
86 in the city", as used in sections 92.105 to 92.200, shall
87 not include any work or services performed or rendered
88 through telecommuting or otherwise performed or rendered
89 remotely unless the location where such remote work or
90 services are performed is located in the city. Any taxpayer
91 denied a refund for taxes paid for such work or services not
92 performed or rendered in the city may bring a cause of

93 action in a court of competent jurisdiction to recover the
94 amount of the refund owed, and such taxpayer shall recover
95 reasonable attorney's fees resulting from such cause of
96 action. The cause of action permitted by this section may
97 be brought as a class action, as provided for by rule 52.08
98 of the Missouri supreme court rules, notwithstanding any
99 prior decision of a Missouri appellate court. Paying the
100 earnings tax under protest shall not be a prerequisite to
101 maintaining the cause of action permitted by this subsection.

102 5. By no later than September 30, 2023, any city not
103 within a county that levies an earnings tax pursuant to
104 sections 92.105 to 92.200 shall establish a process for
105 taxpayers to request a refund for any earnings tax levied on
106 work or services performed or rendered through telecommuting
107 or otherwise performed or rendered remotely, unless the
108 location where such remote work or services were performed
109 is located in the city, which shall include a sample
110 reimbursement form that is accessible to taxpayers on the
111 city's website.

112 92.115. 1. Any constitutional charter city which as
113 of November 2, 2010, imposed or levied an earnings tax may
114 continue to impose or levy an earnings tax, pursuant to
115 sections 92.111 to 92.200, if it submits to the qualified
116 voters of such city on the next general municipal election
117 date immediately following November 2, 2010, and once every
118 five years thereafter, or if such city with more than four
119 hundred thousand inhabitants and located in more than one
120 county, once every ten years thereafter, the question
121 whether to continue to impose and levy the earnings tax
122 authorized pursuant to sections 92.111 to 92.200, and if a
123 majority of qualified voters voting approve the continuance
124 of the earnings tax at such election.

125 2. (1) The question submitted to the qualified voters
126 in any such city, except for any city with more than four
127 hundred thousand inhabitants and located in more than one
128 county, shall contain the earnings tax percentage imposed
129 and the name of the city submitting the question and shall
130 otherwise contain exactly the following language:

131 Shall the earnings tax of _____ %, imposed by the
132 City of _____, be continued for a period of five
133 (5) years commencing January 1 immediately
134 following the date of this election?

135 Yes No

136 (2) The question submitted to the qualified voters in
137 any city with more than four hundred thousand inhabitants
138 and located in more than one county shall contain the
139 earnings tax percentage imposed and the name of the city
140 submitting the question and shall otherwise contain exactly
141 the following language:

142 Shall the earnings tax of _____ %, imposed by the
143 City of _____, be continued for a period of ten
144 (10) years commencing January 1st immediately
145 following the date of this election?

146 YES NO

147 3. If the question whether to continue to impose and
148 levy the earnings tax fails to be approved by the majority
149 of qualified voters voting thereon, the earnings tax levied
150 and imposed on November 2, 2010, shall be reduced pursuant
151 to section 92.125 commencing January first of the calendar
152 year following the date of the election held under this
153 section or January first of the calendar year following the
154 calendar year in which such election was authorized under
155 this section but not held by such city.

156 4. No city which has begun reductions of its earnings
157 tax pursuant to section 92.125 may, by ordinance or any
158 other means, with or without voter approval, stop or suspend
159 such reduction."; and

160 Further amend the title and enacting clause accordingly.