

# SENATE BILL NO. 644

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

2559S.02I

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapter 92, RSMo, by adding thereto one new section relating to earnings tax.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 92, RSMo, is amended by adding thereto  
2 one new section, to be known as section 92.114, to read as  
3 follows:

92.114. 1. Notwithstanding any provision of law to  
2 the contrary, a city not within a county shall not continue  
3 to impose or levy an earnings tax pursuant to sections  
4 92.105 to 92.200 without complying with the provisions of  
5 this section.

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

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

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

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

16 (4) All earnings tax payments remitted for work  
17 performed or rendered through telecommuting or otherwise  
18 performed or rendered remotely unless the location where

19 such remote work or services are performed is located in the  
20 city.

21 3. The reports required by this section shall be open  
22 records pursuant to chapter 610. The city shall post each  
23 report required by this section on the main pages of the  
24 website of the city and its collector of revenue, and the  
25 reports posted shall be clearly identified in a manner  
26 designed to make them easily accessible to the public. The  
27 city shall submit each report required by this section to  
28 the state auditor, to the secretary of the Missouri senate,  
29 to the chair of the senate appropriations committee, to the  
30 clerk of the house of representatives, and to the chair of  
31 the house of representatives budget committee.

32 4. For all tax returns filed on or after January 1,  
33 2024, the term "work done or services performed or rendered  
34 in the city", as used in sections 92.105 to 92.200, shall  
35 not include any work or services performed or rendered  
36 through telecommuting or otherwise performed or rendered  
37 remotely unless the location where such remote work or  
38 services are performed is located in the city. Any taxpayer  
39 denied a refund for taxes paid for such work or services not  
40 performed or rendered in the city may bring a cause of  
41 action in a court of competent jurisdiction to recover the  
42 amount of the refund owed, and such taxpayer shall recover  
43 reasonable attorney's fees resulting from such cause of  
44 action. The cause of action permitted by this section may  
45 be brought as a class action, as provided for by rule 52.08  
46 of the Missouri supreme court rules, notwithstanding any  
47 prior decision of a Missouri appellate court. Paying the  
48 earnings tax under protest shall not be a prerequisite to  
49 maintaining the cause of action permitted by this subsection.

50           5. By no later than September 30, 2023, any city not  
51 within a county that levies an earnings tax pursuant to  
52 sections 92.105 to 92.200 shall establish a process for  
53 taxpayers to request a refund for any earnings tax levied on  
54 work or services performed or rendered through telecommuting  
55 or otherwise performed or rendered remotely, unless the  
56 location where such remote work or services were performed  
57 is located in the city, which shall include a sample  
58 reimbursement form that is accessible to taxpayers on the  
59 city's website.

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