

FIRST REGULAR SESSION

SENATE BILL NO. 672

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR CARTER.

2033S.03I

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 143.183 and 181.060, RSMo, and to enact in lieu thereof three new sections relating to disbursements of funds by the state librarian.

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

Section A. Sections 143.183 and 181.060, RSMo, are
2 repealed and three new sections enacted in lieu thereof, to be
3 known as sections 143.183, 181.060, and 181.075, to read as
4 follows:

143.183. 1. As used in this section, the following
2 terms mean:

3 (1) "Nonresident entertainer", a person residing or
4 registered as a corporation outside this state who, for
5 compensation, performs any vocal, instrumental, musical,
6 comedy, dramatic, dance or other performance in this state
7 before a live audience and any other person traveling with
8 and performing services on behalf of a nonresident
9 entertainer, including a nonresident entertainer who is paid
10 compensation for providing entertainment as an independent
11 contractor, a partnership that is paid compensation for
12 entertainment provided by nonresident entertainers, a
13 corporation that is paid compensation for entertainment
14 provided by nonresident entertainers, or any other entity
15 that is paid compensation for entertainment provided by
16 nonresident entertainers;

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

17 (2) "Nonresident member of a professional athletic
18 team", a professional athletic team member who resides
19 outside this state, including any active player, any player
20 on the disabled list if such player is in uniform on the day
21 of the game at the site of the game, and any other person
22 traveling with and performing services on behalf of a
23 professional athletic team;

24 (3) "Personal service income" includes exhibition and
25 regular season salaries and wages, guaranteed payments,
26 strike benefits, deferred payments, severance pay, bonuses,
27 and any other type of compensation paid to the nonresident
28 entertainer or nonresident member of a professional athletic
29 team, but does not include prizes, bonuses or incentive
30 money received from competition in a livestock, equine or
31 rodeo performance, exhibition or show;

32 (4) "Professional athletic team" includes, but is not
33 limited to, any professional baseball, basketball, football,
34 soccer and hockey team.

35 2. Any person, venue, or entity who pays compensation
36 to a nonresident entertainer shall deduct and withhold from
37 such compensation as a prepayment of tax an amount equal to
38 two percent of the total compensation if the amount of
39 compensation is in excess of three hundred dollars paid to
40 the nonresident entertainer. For purposes of this section,
41 the term "person, venue, or entity who pays compensation"
42 shall not be construed to include any person, venue, or
43 entity that is exempt from taxation under 26 U.S.C. Section
44 501(c)(3), as amended, and that pays an amount to the
45 nonresident entertainer for the entertainer's appearance but
46 receives no benefit from the entertainer's appearance other
47 than the entertainer's performance.

48 3. Any person, venue, or entity required to deduct and
49 withhold tax pursuant to subsection 2 of this section shall,
50 for each calendar quarter, on or before the last day of the
51 month following the close of such calendar quarter, remit
52 the taxes withheld in such form or return as prescribed by
53 the director of revenue and pay over to the director of
54 revenue or to a depository designated by the director of
55 revenue the taxes so required to be deducted and withheld.

56 4. Any person, venue, or entity subject to this
57 section shall be considered an employer for purposes of
58 section 143.191, and shall be subject to all penalties,
59 interest, and additions to tax provided in this chapter for
60 failure to comply with this section.

61 5. Notwithstanding other provisions of this chapter to
62 the contrary, the commissioner of administration, for all
63 taxable years beginning on or after January 1, 1999, but
64 none after December 31, 2030, shall annually estimate the
65 amount of state income tax revenues collected pursuant to
66 this chapter which are received from nonresident members of
67 professional athletic teams and nonresident entertainers.
68 For fiscal year 2000, and for each subsequent fiscal year
69 for a period of thirty-one years, sixty percent of the
70 annual estimate of taxes generated from the nonresident
71 entertainer and professional athletic team income tax shall
72 be allocated annually to the Missouri arts council trust
73 fund, and shall be transferred, subject to appropriations,
74 from the general revenue fund to the Missouri arts council
75 trust fund established in section 185.100 and any amount
76 transferred shall be in addition to such agency's budget
77 base for each fiscal year. The director shall by rule
78 establish the method of determining the portion of personal
79 service income of such persons that is allocable to Missouri.

80 6. Notwithstanding the provisions of sections 186.050
81 to 186.067 to the contrary, the commissioner of
82 administration, for all taxable years beginning on or after
83 January 1, 1999, but for none after December 31, 2030, shall
84 estimate annually the amount of state income tax revenues
85 collected pursuant to this chapter which are received from
86 nonresident members of professional athletic teams and
87 nonresident entertainers. For fiscal year 2000, and for
88 each subsequent fiscal year for a period of thirty-one
89 years, ten percent of the annual estimate of taxes generated
90 from the nonresident entertainer and professional athletic
91 team income tax shall be allocated annually to the Missouri
92 humanities council trust fund, and shall be transferred,
93 subject to appropriations, from the general revenue fund to
94 the Missouri humanities council trust fund established in
95 section 186.055 and any amount transferred shall be in
96 addition to such agency's budget base for each fiscal year.

97 7. Notwithstanding other provisions of section 182.812
98 to the contrary, the commissioner of administration, for all
99 taxable years beginning on or after January 1, 1999, but for
100 none after December 31, 2030, shall estimate annually the
101 amount of state income tax revenues collected pursuant to
102 this chapter which are received from nonresident members of
103 professional athletic teams and nonresident entertainers.
104 For fiscal year 2000, and for each subsequent fiscal year
105 for a period of thirty-one years, ten percent of the annual
106 estimate of taxes generated from the nonresident entertainer
107 and professional athletic team income tax shall be allocated
108 annually to the Missouri state library networking fund, and
109 shall be transferred, subject to appropriations, from the
110 general revenue fund to the secretary of state for
111 distribution to public libraries for acquisition of library

112 materials **and maintenance and repair of library facilities**
113 as established in section 182.812 and any amount transferred
114 shall be in addition to such agency's budget base for each
115 fiscal year.

116 8. Notwithstanding other provisions of section 185.200
117 to the contrary, the commissioner of administration, for all
118 taxable years beginning on or after January 1, 1999, but for
119 none after December 31, 2030, shall estimate annually the
120 amount of state income tax revenues collected pursuant to
121 this chapter which are received from nonresident members of
122 professional athletic teams and nonresident entertainers.
123 For fiscal year 2000, and for each subsequent fiscal year
124 for a period of thirty-one years, ten percent of the annual
125 estimate of taxes generated from the nonresident entertainer
126 and professional athletic team income tax shall be allocated
127 annually to the Missouri public television broadcasting
128 corporation special fund, and shall be transferred, subject
129 to appropriations, from the general revenue fund to the
130 Missouri public television broadcasting corporation special
131 fund, and any amount transferred shall be in addition to
132 such agency's budget base for each fiscal year; provided,
133 however, that twenty-five percent of such allocation shall
134 be used for grants to public radio stations which were
135 qualified by the corporation for public broadcasting as of
136 November 1, 1996. Such grants shall be distributed to each
137 of such public radio stations in this state after receipt of
138 the station's certification of operating and programming
139 expenses for the prior fiscal year. Certification shall
140 consist of the most recent fiscal year financial statement
141 submitted by a station to the corporation for public
142 broadcasting. The grants shall be divided into two
143 categories, an annual basic service grant and an operating

144 grant. The basic service grant shall be equal to thirty-
145 five percent of the total amount and shall be divided
146 equally among the public radio stations receiving grants.
147 The remaining amount shall be distributed as an operating
148 grant to the stations on the basis of the proportion that
149 the total operating expenses of the individual station in
150 the prior fiscal year bears to the aggregate total of
151 operating expenses for the same fiscal year for all Missouri
152 public radio stations which are receiving grants.

153 9. Notwithstanding other provisions of section 253.402
154 to the contrary, the commissioner of administration, for all
155 taxable years beginning on or after January 1, 1999, but for
156 none after December 31, 2030, shall estimate annually the
157 amount of state income tax revenues collected pursuant to
158 this chapter which are received from nonresident members of
159 professional athletic teams and nonresident entertainers.
160 For fiscal year 2000, and for each subsequent fiscal year
161 for a period of thirty-one years, ten percent of the annual
162 estimate of taxes generated from the nonresident entertainer
163 and professional athletic team income tax shall be allocated
164 annually to the Missouri department of natural resources
165 Missouri historic preservation revolving fund, and shall be
166 transferred, subject to appropriations, from the general
167 revenue fund to the Missouri department of natural resources
168 Missouri historic preservation revolving fund established in
169 section 253.402 and any amount transferred shall be in
170 addition to such agency's budget base for each fiscal year.

171 10. This section shall not be construed to apply to
172 any person who makes a presentation for professional or
173 technical education purposes or to apply to any presentation
174 that is part of a seminar, conference, convention, school,

175 or similar program format designed to provide professional
176 or technical education.

181.060. 1. The general assembly may appropriate
2 moneys for state aid to public libraries, which moneys shall
3 be administered by the state librarian, and distributed as
4 specified in rules and regulations promulgated by the
5 Missouri state library, and approved by the secretary of
6 state.

7 2. At least fifty percent of the moneys appropriated
8 for state aid to public libraries shall be apportioned to
9 all public libraries established and maintained under the
10 provisions of the library laws or other laws of the state
11 relating to libraries. The allocation of the moneys shall
12 be based on an equal per capita rate for the population of
13 each city, village, town, township, urban public library
14 district, county or consolidated library district in which
15 any library is or may be established, in proportion to the
16 population according to the latest federal census of the
17 cities, villages, towns, townships, school districts, county
18 or regional library districts maintaining public libraries
19 primarily supported by public funds which are designed to
20 serve the general public. No grant shall be made to any
21 public library which is tax supported if the rate of tax
22 levied or the appropriation for the library should be
23 decreased below the rate in force on December 31, 1946, or
24 on the date of its establishment. Grants shall be made to
25 any public library if a public library tax of at least ten
26 cents per one hundred dollars assessed valuation has been
27 voted in accordance with sections 182.010 to 182.460 or as
28 authorized in section 137.030 and is duly assessed and
29 levied for the year preceding that in which the grant is
30 made, or if the appropriation for the public library in any

31 city of first class yields one dollar or more per capita for
32 the previous year according to the population of the latest
33 federal census or if the amount provided by the city for the
34 public library, in any other city in which the library is
35 not supported by a library tax, is at least equal to the
36 amount of revenue which would be realized by a tax of ten
37 cents per one hundred dollars assessed valuation if the
38 library had been tax supported. Except that, no grant under
39 this section shall be affected because of a reduction in the
40 rate of levy which is required by the provisions of section
41 137.073 or because of a voluntary reduction in the levy
42 following the enactment of a district sales tax under
43 section 182.802, if the proceeds from the sales tax equal or
44 exceed the reduction in revenue from the levy.

45 3. The librarian of the library together with the
46 treasurer of the library or the treasurer of the city if
47 there is no library treasurer shall certify to the state
48 librarian the annual tax income and rate of tax or the
49 appropriation for the library on the date of the enactment
50 of this law, and of the current year, and each year
51 thereafter, and the state librarian shall certify to the
52 commissioner of administration the amount to be paid to each
53 library.

54 4. The balance of the moneys shall be administered and
55 supervised by the state librarian who may provide grants to
56 public libraries for:

57 (1) Establishment, on a population basis to newly
58 established city, county city/county or consolidated
59 libraries;

60 (2) Equalization to city/county, urban public, county
61 or consolidated libraries;

62 (3) Reciprocal borrowing;

63 (4) Technological development;
64 (5) Interlibrary cooperation;
65 (6) Literacy programs; [and]
66 (7) Other library projects or programs that may be
67 determined by the local library, library advisory committee
68 and the state library staff that would improve access to
69 library services by the residents of this state. Newly
70 established libraries shall certify through the legally
71 established board or the governing body of the city
72 supporting the library and the librarian of the library to
73 the state librarian the fact of establishment, the rate of
74 tax, the assessed valuation of the library district and the
75 annual tax yield of the library. The state librarian shall
76 then certify to the commissioner of administration the
77 amount of establishment grant to be paid to the libraries
78 and warrants shall be issued for the amount allocated and
79 approved. The sum appropriated for state aid to public
80 libraries shall be separate and apart from any and all
81 appropriations made to the state library; and

82 **(8) Maintenance and repair of library facilities.**

181.075. 1. As used in this section, the following
2 **terms shall mean:**

3 (1) "Academic library", a library that is controlled
4 and operated by a two-year or four-year college or
5 university, either publicly supported or private, and which
6 is designated primarily to serve faculty and students of
7 that college or university;

8 (2) "Institutional library", a library that serves the
9 residents of an institution supported with state funds,
10 including, but not limited to, correctional, youth, veteran,
11 and health organizations;

12 (3) "Library consortium", any local, statewide,
13 regional, interstate, or international cooperative
14 association of library entities that provides for the
15 systematic and effective coordination of the resources of
16 school, public, academic, and special libraries and
17 information centers and for improved services for the
18 clientele of such library entities;

19 (4) "Public library", a library established and
20 maintained under the provisions of chapter 182 related to
21 libraries, primarily supported by public funds and designed
22 to serve the general public;

23 (5) "School library", a library controlled and
24 operated by elementary or secondary schools, either publicly
25 supported or private, and designated to serve faculty and
26 students of that school;

27 (6) "Special library", a library established by an
28 organization and designed to serve the special needs of its
29 employees or clientele.

30 2. Notwithstanding any provision of sections 181.021,
31 181.060, or 182.812 to the contrary, the state librarian
32 shall not disburse any state or federal grants,
33 appropriations, or other public or private funds to an
34 academic library, institutional library, library consortium,
35 public library, school library, or special library that is
36 otherwise eligible to receive disbursements of funding from
37 the state librarian unless such library certifies in writing
38 that:

39 (1) The library has adopted or will adopt a written,
40 publicly accessible collection development policy that
41 addresses how selections are made, with particular attention
42 to the appropriateness for the age and maturity level of any

43 person less than eighteen years of age who accesses any
44 material in any form;

45 (2) Funds shall not be used to purchase or acquire
46 material that constitutes "child pornography", is
47 "pornographic for minors", and is "obscene", as those terms
48 are defined in section 573.010;

49 (3) The library has adopted or will adopt a written,
50 publicly accessible policy allowing a minor's parent or
51 guardian to determine what materials and access will be
52 available to such minor, and no person employed by or acting
53 on behalf of the library shall knowingly grant to a minor
54 access to any material in any form not approved by such
55 minor's parent or guardian;

56 (4) No age-inappropriate materials in any form, as
57 defined in the library's collection development policy,
58 shall be knowingly displayed in the library areas designated
59 by the library as containing materials predominantly for
60 minors;

61 (5) No event or presentation shall be held at the
62 library without an age-appropriate designation affixed to
63 any publication, website, or advertisement for such event or
64 presentation; and

65 (6) The library has adopted or will adopt a written,
66 publicly accessible library materials challenge policy by
67 which any person may dispute or challenge the library's age-
68 appropriate designation affixed to any presentation, event,
69 material, or display in the library, and the results of any
70 such dispute or challenge shall be disclosed to the public
71 and published on the library's website.

72 3. In order to be eligible to receive any state or
73 federal grants, appropriations, or other public or private
74 funds disbursed by the state librarian to an academic

75 library, institutional library, library consortium, public
76 library, school library, or special library, such library
77 shall submit a copy of the written policies described in
78 subsection 2 of this section to the state librarian and,
79 within thirty days of making a revision to such policies,
80 submit such revisions to the state librarian.

81 4. Funds received from federal sources and disbursed
82 by the state librarian to an academic library, institutional
83 library, library consortium, public library, school library,
84 or special library shall follow the federal statutes and
85 regulations of the program involved, the provisions of this
86 section, and any other applicable state and local statutes
87 and regulations.

88 5. Funds received from other private or public sources
89 and disbursed by the state librarian to an academic library,
90 institutional library, library consortium, public library,
91 school library, or special library shall follow program
92 guidelines and regulations from the funding source, the
93 provisions of this section, and any other applicable state
94 and local statutes and regulations.

95 6. (1) Any political subdivision or person employed
96 by a political subdivision that knowingly violates
97 subsection 2 of this section shall be liable to the injured
98 party in an action at law, suit in equity, or other proper
99 proceeding for redress, and subject to a civil penalty of
100 five hundred dollars per occurrence. Any person injured
101 under subsection 2 of this section shall have standing to
102 pursue an action in the circuit court of Cole County. The
103 court shall hold a hearing on the motion for temporary
104 restraining order and preliminary injunction within thirty
105 days of service of the petition.

106 (2) In such actions, the court may award the pursuing
107 party, other than the state of Missouri or any political
108 subdivision of the state, reasonable attorney fees and costs.

109 (3) Sovereign immunity shall not be an affirmative
110 defense in any action pursuant to this section.

111 7. The secretary of state may promulgate rules to
112 implement the provisions of this section. Any rule or
113 portion of a rule, as that term is defined in section
114 536.010, that is created under the authority delegated in
115 this section shall become effective only if it complies with
116 and is subject to all of the provisions of chapter 536 and,
117 if applicable, section 536.028. This section and chapter
118 536 are nonseverable and if any of the powers vested with
119 the general assembly pursuant to chapter 536 to review, to
120 delay the effective date, or to disapprove and annul a rule
121 are subsequently held unconstitutional, then the grant of
122 rulemaking authority and any rule proposed or adopted after
123 August 28, 2023, shall be invalid and void.

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