

SENATE SUBSTITUTE  
FOR  
SENATE BILL NO. 145  
AN ACT

To repeal sections 71.610 and 92.045, RSMo, and to enact in lieu thereof two new sections relating to the licensure of certain businesses.

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

Section A. Sections 71.610 and 92.045, RSMo, are repealed  
2 and two new sections enacted in lieu thereof, to be known as  
3 sections 71.610 and 92.045, to read as follows:

71.610. 1. No municipal corporation in this state  
2 shall have the power to impose a license tax upon any  
3 business, avocation, pursuit or calling, unless such  
4 business, avocation, pursuit or calling is specially named  
5 as taxable in the charter of such municipal corporation, or  
6 unless such power be conferred by statute.

7 2. Notwithstanding any provision of law to the  
8 contrary, no municipal corporation shall impose a license  
9 tax upon any enterprise owned by a person aged eighteen  
10 years or younger.

92.045. 1. (1) Any constitutional charter city in  
2 this state which now has or may hereafter acquire a  
3 population in excess of three hundred fifty thousand  
4 inhabitants, according to the last federal decennial census,  
5 is hereby authorized, for city and local purposes, to  
6 license, tax, and regulate the occupation of merchants,  
7 manufacturers, and all businesses, avocations, pursuits, and  
8 callings that are not exempt from the payment of licenses by  
9 law and may, by ordinance, base such licenses on gross  
10 receipts, gross profits or net profits, per capita, flat  
11 fee, graduated scale based on gross or net receipts or

12 sales, or any other method or measurement of tax or any  
13 combination thereof derived or allocable to the carrying on  
14 or conducting of any business, avocation, pursuits or  
15 callings or activities carried on in such cities.

16 (2) Notwithstanding any provision of law to the  
17 contrary, no constitutional charter city in this state may  
18 license, tax, or regulate any enterprise owned by a person  
19 aged eighteen years or younger.

20 2. The local legislative body may grant by ordinance  
21 to its administering tax official the power to adopt  
22 regulations and rules relating to any matters pertaining to  
23 the administration and enforcement of any ordinances enacted  
24 in accordance with the authority heretofore given. Copies  
25 of such regulations and rules shall be kept in the office of  
26 such tax official designated in such ordinance and shall be  
27 open to inspection by the public. Said regulations or rules  
28 may be changed or amended from time to time.