

SECOND REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 1516

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MURPHY.

3429H.01P

DANA RADEMAN MILLER, Chief Clerk

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 one new section, to be
2 known as section 92.114, to read as follows:

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

**4 2. Beginning on September 30, 2024, the city shall prepare a quarterly report
5 stating the following:**

**6 (1) The total receipts from the earnings tax for the quarter and for the calendar
7 year-to-date;**

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

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

**12 (4) All earnings tax payments remitted for work performed or rendered through
13 telecommuting or otherwise performed or rendered remotely unless the location where
14 such remote work or services are performed is located in the city.**

**15 3. The reports required by this section shall be open records under chapter 610.
16 The city shall post each report required by this section on the main pages of the website
17 of the city and its collector of revenue, and the reports posted shall be clearly identified**

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 in a manner designed to make them easily accessible to the public. The city shall submit
19 each report required by this section to the state auditor, to the secretary of the senate, to
20 the chair of the senate committee on appropriations, to the chief clerk of the house of
21 representatives, and to the chair of the house of representatives budget committee.

22 4. For all tax returns filed on or after January 1, 2025, the term "work done or
23 services performed or rendered in the city", as used in sections 92.105 to 92.200, shall
24 not include any work or services performed or rendered through telecommuting or
25 otherwise performed or rendered remotely unless the location where such remote work
26 or services are performed is located in the city. Any taxpayer denied a refund for taxes
27 paid for such work or services not performed or rendered in the city may bring a cause
28 of action in a court of competent jurisdiction to recover the amount of the refund owed,
29 and such taxpayer shall recover reasonable attorney's fees resulting from such cause of
30 action. The cause of action permitted by this section may be brought as a class action, as
31 provided for by rule 52.08 of the Missouri supreme court rules, notwithstanding any
32 prior decision of a Missouri appellate court. Paying the earnings tax under protest shall
33 not be a prerequisite to maintaining the cause of action permitted by this subsection.

34 5. By no later than September 30, 2024, any city not within a county that levies
35 an earnings tax under sections 92.105 to 92.200 shall establish a process for taxpayers to
36 request a refund for any earnings tax levied on work or services performed or rendered
37 through telecommuting or otherwise performed or rendered remotely unless the
38 location where such remote work or services were performed is located in the city. Such
39 process shall include a sample reimbursement form that is accessible to taxpayers on the
40 city's website.

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