

SECOND REGULAR SESSION

HOUSE BILL NO. 2587

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ALLRED.

5365H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 71.620 and 92.045, RSMo, and to enact in lieu thereof two new sections relating to business license fees.

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

Section A. Sections 71.620 and 92.045, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 71.620 and 92.045, to read as follows:

71.620. 1. Hereafter no person following for a livelihood the profession or calling of minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a college, priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiroprapist, physician, or surgeon in this state shall be taxed or made liable to pay any municipal or other corporation tax or license fee of any description whatever for the privilege of following or carrying on such profession or calling~~[, and,]~~. After December 31, 2003, no investment funds service corporation, as defined in section 143.451, may be required to pay, or shall be taxed or made liable to pay any municipal or other corporation tax or license fee of any description whatever for the privilege of following or carrying on its business or occupation, in excess of or in an aggregate amount exceeding twenty-five thousand dollars annually, any law, ordinance or charter to the contrary notwithstanding. **After December 31, 2020, no person or entity located in a home rule city with more than four hundred thousand inhabitants who has a total income, as reported on tax returns, less than five hundred thousand dollars or who has less than five full-time employees shall be taxed or made liable to pay any municipal tax, corporation tax, or license fee of any description whatsoever to conduct business.**

2. No person following for a livelihood the profession of insurance agent or broker, veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or

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 salesman in this state shall be taxed or made liable to pay any municipal or other corporation tax
19 or license fee for the privilege of following or carrying on his or her profession by a municipality
20 unless that person maintains a business office within that municipality.

21 3. Notwithstanding any other provision of law to the contrary, after September 1, 2004,
22 no village with less than one thousand three hundred inhabitants shall impose a business license
23 tax in excess of fifteen thousand dollars per license.

92.045. 1. Any [~~constitutional charter~~] city [~~in this state which now has or may hereafter
2 acquire a population in excess of three hundred fifty thousand inhabitants, according to the last
3 federal decennial census,~~] **not within a county** is hereby authorized, for city and local purposes,
4 to license, tax, and regulate the occupation of merchants, manufacturers, and all businesses,
5 avocations, pursuits, and callings that are not exempt from the payment of licenses by law and
6 may, by ordinance, base such licenses on gross receipts, gross profits or net profits, per capita,
7 flat fee, graduated scale based on gross or net receipts or sales, or any other method or
8 measurement of tax or any combination thereof derived or allocable to the carrying on or
9 conducting of any business, avocation, pursuits or callings or activities carried on in such cities.

10 2. The local legislative body may grant by ordinance to its administering tax official the
11 power to adopt regulations and rules relating to any matters pertaining to the administration and
12 enforcement of any ordinances enacted in accordance with the authority heretofore given.
13 Copies of such regulations and rules shall be kept in the office of such tax official designated in
14 such ordinance and shall be open to inspection by the public. Said regulations or rules may be
15 changed or amended from time to time.

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