

FIRST REGULAR SESSION

SENATE BILL NO. 112

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR EIGEL.

Pre-filed December 1, 2018, and ordered printed.

ADRIANE D. CROUSE, Secretary.

0668S.011

AN ACT

To amend chapter 92, RSMo, by adding thereto two new sections relating to earnings taxes.

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

Section A. Chapter 92, RSMo, is amended by adding thereto two new sections, to be known as sections 92.114 and 92.122, to read as follows:

92.114. Notwithstanding any provision in sections 92.105 to 92.200 to the contrary, any city which imposes or levies an earnings tax under sections 92.105 to 92.200, shall reduce the tax as follows:

(1) Beginning January first of the first calendar year following the effective date of this section, the earnings tax shall not be in excess of nine-tenths of one percent;

(2) Beginning January first of the second calendar year following the effective date of this section, the earnings tax shall not be in excess of eight-tenths of one percent;

(3) Beginning January first of the third calendar year following the effective date of this section, the earnings tax shall not be in excess of seven-tenths of one percent;

(4) Beginning January first of the fourth calendar year following the effective date of this section, the earnings tax shall not be in excess of six-tenths of one percent;

(5) Beginning January first of the fifth calendar year following the effective date of this section, the earnings tax shall not be in excess of one-half of one percent;

(6) Beginning January first of the sixth calendar year following the effective date of this section, the earnings tax shall not be in excess of four-tenths of one percent;

22 **(7) Beginning January first of the seventh calendar year**
23 **following the effective date of this section, the earnings tax shall not be**
24 **in excess of three-tenths of one percent;**

25 **(8) Beginning January first of the eighth calendar year following**
26 **the effective date of this section, the earnings tax shall not be in excess**
27 **of two-tenths of one percent;**

28 **(9) Beginning January first of the ninth calendar year following**
29 **the effective date of this section, the earnings tax shall not be in excess**
30 **of one-tenth of one percent;**

31 **(10) After the ninth calendar year following the effective date of**
32 **this section, no such city may impose or levy by ordinance or any other**
33 **means an earnings tax.**

92.122. If any portion of the earnings tax imposed under sections
2 **92.105 to 92.200 is invalidated, the state of Missouri shall not be liable**
3 **for refunding any taxes collected under sections 92.105 to 92.200.**

✓
Bill

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