

FIRST REGULAR SESSION

SENATE BILL NO. 293

96TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHAAF.

Read 1st time February 17, 2011, and ordered printed.

TERRY L. SPIELER, Secretary.

1593S.011

AN ACT

To repeal section 143.183, RSMo, and to enact in lieu thereof one new section relating to nonresident entertainer income taxes.

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

Section A. Section 143.183, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 143.183, to read as follows:

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

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

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

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

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

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

26 2. Any person, venue, or entity who pays compensation to a nonresident
27 entertainer shall deduct and withhold from such compensation as a prepayment
28 of tax an amount equal to two percent of the total compensation if the amount of
29 compensation is in excess of three hundred dollars paid to the nonresident
30 entertainer.

31 3. Any person, venue, or entity required to deduct and withhold tax
32 pursuant to subsection 2 of this section shall, for each calendar quarter, on or
33 before the last day of the month following the close of such calendar quarter,
34 remit the taxes withheld in such form or return as prescribed by the director of
35 revenue and pay over to the director of revenue or to a depository designated by
36 the director of revenue the taxes so required to be deducted and withheld.

37 4. Any person, venue, or entity subject to this section shall be considered
38 an employer for purposes of section 143.191, and shall be subject to all penalties,
39 interest, and additions to tax provided in this chapter for failure to comply with
40 this section.

41 5. Notwithstanding other provisions of this chapter to the contrary, the
42 commissioner of administration[, for all taxable years beginning on or after
43 January 1, 1999, but none after December 31, 2015,] shall annually estimate the
44 amount of state income tax revenues collected pursuant to this chapter which are
45 received from nonresident members of professional athletic teams and
46 nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
47 year [for a period of sixteen years], sixty percent of the annual estimate of taxes
48 generated from the nonresident entertainer and professional athletic team income
49 tax shall be allocated annually to the Missouri arts council trust fund, and shall
50 be transferred from the general revenue fund to the Missouri arts council trust
51 fund established in section 185.100 and any amount transferred shall be in
52 addition to such agency's budget base for each fiscal year. The director shall by
53 rule establish the method of determining the portion of personal service income

54 of such persons that is allocable to Missouri.

55 6. Notwithstanding the provisions of sections 186.050 to 186.067 to the
56 contrary, the commissioner of administration[, for all taxable years beginning on
57 or after January 1, 1999, but for none after December 31, 2015,] shall estimate
58 annually the amount of state income tax revenues collected pursuant to this
59 chapter which are received from nonresident members of professional athletic
60 teams and nonresident entertainers. For fiscal year 2000, and for each
61 subsequent fiscal year [for a period of sixteen years], ten percent of the annual
62 estimate of taxes generated from the nonresident entertainer and professional
63 athletic team income tax shall be allocated annually to the Missouri humanities
64 council trust fund, and shall be transferred from the general revenue fund to the
65 Missouri humanities council trust fund established in section 186.055 and any
66 amount transferred shall be in addition to such agency's budget base for each
67 fiscal year.

68 7. Notwithstanding other provisions of section 182.812 to the contrary, the
69 commissioner of administration[, for all taxable years beginning on or after
70 January 1, 1999, but for none after December 31, 2015,] shall estimate annually
71 the amount of state income tax revenues collected pursuant to this chapter which
72 are received from nonresident members of professional athletic teams and
73 nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
74 year [for a period of sixteen years], ten percent of the annual estimate of taxes
75 generated from the nonresident entertainer and professional athletic team income
76 tax shall be allocated annually to the Missouri state library networking fund, and
77 shall be transferred from the general revenue fund to the secretary of state for
78 distribution to public libraries for acquisition of library materials as established
79 in section 182.812 and any amount transferred shall be in addition to such
80 agency's budget base for each fiscal year.

81 8. Notwithstanding other provisions of section 185.200 to the contrary, the
82 commissioner of administration[, for all taxable years beginning on or after
83 January 1, 1999, but for none after December 31, 2015,] shall estimate annually
84 the amount of state income tax revenues collected pursuant to this chapter which
85 are received from nonresident members of professional athletic teams and
86 nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
87 year [for a period of sixteen years], ten percent of the annual estimate of taxes
88 generated from the nonresident entertainer and professional athletic team income
89 tax shall be allocated annually to the Missouri public television broadcasting

90 corporation special fund, and shall be transferred from the general revenue fund
91 to the Missouri public television broadcasting corporation special fund, and any
92 amount transferred shall be in addition to such agency's budget base for each
93 fiscal year; provided, however, that twenty-five percent of such allocation shall
94 be used for grants to public radio stations which were qualified by the corporation
95 for public broadcasting as of November 1, 1996. Such grants shall be distributed
96 to each of such public radio stations in this state after receipt of the station's
97 certification of operating and programming expenses for the prior fiscal
98 year. Certification shall consist of the most recent fiscal year financial statement
99 submitted by a station to the corporation for public broadcasting. The grants
100 shall be divided into two categories, an annual basic service grant and an
101 operating grant. The basic service grant shall be equal to thirty-five percent of
102 the total amount and shall be divided equally among the public radio stations
103 receiving grants. The remaining amount shall be distributed as an operating
104 grant to the stations on the basis of the proportion that the total operating
105 expenses of the individual station in the prior fiscal year bears to the aggregate
106 total of operating expenses for the same fiscal year for all Missouri public radio
107 stations which are receiving grants.

108 9. Notwithstanding other provisions of section 253.402 to the contrary, the
109 commissioner of administration[, for all taxable years beginning on or after
110 January 1, 1999, but for none after December 31, 2015,] shall estimate annually
111 the amount of state income tax revenues collected pursuant to this chapter which
112 are received from nonresident members of professional athletic teams and
113 nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
114 year [for a period of sixteen years], ten percent of the annual estimate of taxes
115 generated from the nonresident entertainer and professional athletic team income
116 tax shall be allocated annually to the Missouri department of natural resources
117 Missouri historic preservation revolving fund, and shall be transferred from the
118 general revenue fund to the Missouri department of natural resources Missouri
119 historic preservation revolving fund established in section 253.402 and any
120 amount transferred shall be in addition to such agency's budget base for each
121 fiscal year. [As authorized pursuant to subsection 2 of section 30.953, it is the
122 intention and desire of the general assembly that the state treasurer convey, to
123 the Missouri investment trust on January 1, 1999, up to one hundred percent of
124 the balances of the Missouri arts council trust fund established pursuant to
125 section 185.100 and the Missouri humanities council trust fund established

126 pursuant to section 186.055. The funds shall be reconveyed to the state treasurer
127 by the investment trust as follows: the Missouri arts council trust fund, no
128 earlier than January 2, 2009; and the Missouri humanities council trust fund, no
129 earlier than January 2, 2009.]

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