

FIRST REGULAR SESSION

SENATE BILL NO. 246

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WALSH.

Read 1st time January 31, 2013, and ordered printed.

TERRY L. SPIELER, Secretary.

1248S.011

AN ACT

To repeal sections 9.161 and 143.183, RSMo, and to enact in lieu thereof two new sections relating to the Missouri juneteenth heritage and jazz festival and memorial.

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

Section A. Sections 9.161 and 143.183, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 9.161 and 143.183, to read as follows:

9.161. 1. June nineteenth, known as Juneteenth, of each year shall be known and is designated as "Emancipation Day" to provide an opportunity for the people of Missouri to reflect upon the United States of America's passion for freedom as exemplified in the Constitution of the United States, the Bill of Rights, and the Emancipation Proclamation, and to reflect upon the significance and particularity of the Emancipation Proclamation and its role in ending slavery in the United States. To celebrate that Juneteenth commemorates the spirit and quest of African-American freedom emphasizing education, art, and intellectual achievement, through reflection, rejoicing, and manifestation of a more substantive economic and just citizenry, the people of the state, offices of government, and all educational, commercial, political, civic, religious, and fraternal organizations in the state are requested to devote some part of the day to remember the proclamation that began the full realization for all people in the United States of the self-evident truth, as stated in the Declaration of Independence of the United States, that all men are created equal, by:

(1) Celebrating the abolishment of slavery, accomplished by ratification of the thirteenth amendment to the Constitution of the United States, as the

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

18 former slaves celebrated on June 19, 1865, upon learning the message of freedom
19 from Major General Gordon Granger of the Union Army in Galveston, Texas,
20 which celebration, known as "Juneteenth", is the oldest known celebration of the
21 ending of slavery; and

22 (2) Reaffirming their commitment to achieving equal justice and
23 opportunity for all citizens.

24 2. There is hereby established the "Missouri Juneteenth Heritage and
25 Jazz Festival and Memorial". Any funds appropriated by the general assembly
26 for this event shall be used to establish a statewide festival **that shall be**
27 **celebrated in any home rule city with more than four hundred**
28 **thousand inhabitants and located in more than one county, in any city**
29 **not within a county, or in any county with a charter form of**
30 **government and with more than one million inhabitants, and a monument**
31 to commemorate the struggles and hardships endured by those who had been
32 enslaved.

33 3. **There is hereby created in the state treasury the "Missouri**
34 **Juneteenth Heritage and Jazz Festival and Memorial Fund", which shall**
35 **consist of money collected under this section and section 143.183. The**
36 **state treasurer shall be custodian of the fund. In accordance with**
37 **sections 30.170 and 30.180, the state treasurer may approve**
38 **disbursements. Upon appropriation, money in the fund shall be used**
39 **solely for the purposes in this section. Notwithstanding the provisions**
40 **of section 33.080 to the contrary, any moneys remaining in the fund at**
41 **the end of the biennium shall not revert to the credit of the general**
42 **revenue fund. The state treasurer shall invest moneys in the fund in**
43 **the same manner as other funds are invested. Any interest and moneys**
44 **earned on such investments shall be credited to the fund.**

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;

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. For purposes of this section, the term "person, venue, or entity who
31 pays compensation" shall not be construed to include any person, venue, or entity
32 that is exempt from taxation under 26 U.S.C. Section 501(c)(3), as amended, and
33 that pays an amount to the nonresident entertainer for the entertainer's
34 appearance but receives no benefit from the entertainer's appearance other than
35 the entertainer's performance.

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

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

46 5. Notwithstanding other provisions of this chapter to the contrary, the
47 commissioner of administration, for all taxable years beginning on or after

48 January 1, 1999, but none after December 31, 2015, shall annually estimate the
49 amount of state income tax revenues collected pursuant to this chapter which are
50 received from nonresident members of professional athletic teams and
51 nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
52 year for a period of sixteen years, [sixty] **fifty** percent of the annual estimate of
53 taxes generated from the nonresident entertainer and professional athletic team
54 income tax shall be allocated annually to the Missouri arts council trust fund,
55 and shall be transferred from the general revenue fund to the Missouri arts
56 council trust fund established in section 185.100 and any amount transferred
57 shall be in addition to such agency's budget base for each fiscal year. The
58 director shall by rule establish the method of determining the portion of personal
59 service income of such persons that is allocable to Missouri.

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

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

85 agency's budget base for each fiscal year.

86 8. Notwithstanding other provisions of section 185.200 to the contrary, the
87 commissioner of administration, for all taxable years beginning on or after
88 January 1, 1999, but for none after December 31, 2015, shall estimate annually
89 the amount of state income tax revenues collected pursuant to this chapter which
90 are received from nonresident members of professional athletic teams and
91 nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
92 year for a period of sixteen years, ten percent of the annual estimate of taxes
93 generated from the nonresident entertainer and professional athletic team income
94 tax shall be allocated annually to the Missouri public television broadcasting
95 corporation special fund, and shall be transferred from the general revenue fund
96 to the Missouri public television broadcasting corporation special fund, and any
97 amount transferred shall be in addition to such agency's budget base for each
98 fiscal year; provided, however, that twenty-five percent of such allocation shall
99 be used for grants to public radio stations which were qualified by the corporation
100 for public broadcasting as of November 1, 1996. Such grants shall be distributed
101 to each of such public radio stations in this state after receipt of the station's
102 certification of operating and programming expenses for the prior fiscal
103 year. Certification shall consist of the most recent fiscal year financial statement
104 submitted by a station to the corporation for public broadcasting. The grants
105 shall be divided into two categories, an annual basic service grant and an
106 operating grant. The basic service grant shall be equal to thirty-five percent of
107 the total amount and shall be divided equally among the public radio stations
108 receiving grants. The remaining amount shall be distributed as an operating
109 grant to the stations on the basis of the proportion that the total operating
110 expenses of the individual station in the prior fiscal year bears to the aggregate
111 total of operating expenses for the same fiscal year for all Missouri public radio
112 stations which are receiving grants.

113 9. Notwithstanding other provisions of section 253.402 to the contrary, the
114 commissioner of administration, for all taxable years beginning on or after
115 January 1, 1999, but for none after December 31, 2015, shall estimate annually
116 the amount of state income tax revenues collected pursuant to this chapter which
117 are received from nonresident members of professional athletic teams and
118 nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
119 year for a period of sixteen years, ten percent of the annual estimate of taxes
120 generated from the nonresident entertainer and professional athletic team income
121 tax shall be allocated annually to the Missouri department of natural resources

122 Missouri historic preservation revolving fund, and shall be transferred from the
123 general revenue fund to the Missouri department of natural resources Missouri
124 historic preservation revolving fund established in section 253.402 and any
125 amount transferred shall be in addition to such agency's budget base for each
126 fiscal year. As authorized pursuant to subsection 2 of section 30.953, it is the
127 intention and desire of the general assembly that the state treasurer convey, to
128 the Missouri investment trust on January 1, 1999, up to one hundred percent of
129 the balances of the Missouri arts council trust fund established pursuant to
130 section 185.100 and the Missouri humanities council trust fund established
131 pursuant to section 186.055. The funds shall be reconveyed to the state treasurer
132 by the investment trust as follows: the Missouri arts council trust fund, no
133 earlier than January 2, 2009; and the Missouri humanities council trust fund, no
134 earlier than January 2, 2009.

135 10. This section shall not be construed to apply to any person who makes
136 a presentation for professional or technical education purposes or to apply to any
137 presentation that is part of a seminar, conference, convention, school, or similar
138 program format designed to provide professional or technical education.

139 **11. Notwithstanding other provisions of section 9.161 to the**
140 **contrary, the commissioner of administration, for all taxable years**
141 **beginning on or after January 1, 2013, but for none after December 31,**
142 **2016, shall estimate annually the amount of state income tax revenues**
143 **collected under this chapter which are received from nonresident**
144 **members of professional athletic teams and nonresident**
145 **entertainers. Subject to appropriation, for fiscal year 2014, and for**
146 **each subsequent fiscal year for a period of two years, the greater of two**
147 **million dollars or ten percent of the annual estimate of taxes generated**
148 **from the nonresident entertainer and professional athletic team income**
149 **tax shall be transferred from the general revenue fund to the Missouri**
150 **juneteenth heritage and jazz festival and memorial fund established in**
151 **section 9.161.**

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