

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 575

AN ACT

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

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. 1. Notwithstanding any provision in sections 92.105 to 92.200 to the contrary, any city not within a county shall not impose or levy an earnings tax under sections 92.105 to 92.200 on any individual or family with an annual income less than or equal to the federal poverty level as established and amended by the federal Department of Health and Human Services, or its successor agency.

2. Notwithstanding any provision in sections 92.105 to 92.200 to the contrary, any city not within a county shall exempt the first ten thousand dollars of a taxpayer's Missouri taxable income from the earnings tax imposed or levied under sections 92.105 to 92.200.

92.122. If any portion of the earnings tax imposed under sections 92.105 to 92.200 is invalidated, the state of Missouri

1 shall not be liable for refunding any taxes collected under
2 sections 92.105 to 92.200.