

SECOND REGULAR SESSION

# SENATE BILL NO. 1003

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR ONDER.

Read 1st time February 1, 2016, and ordered printed.

ADRIANE D. CROUSE, Secretary.

5991S.011

## AN ACT

To repeal section 71.675, RSMo, and to enact in lieu thereof one new section relating to the prohibition on political subdivisions from participating in any federal court action to collect taxes.

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

Section A. Section 71.675, RSMo, is repealed and one new section enacted  
2 in lieu thereof, to be known as section 71.675, to read as follows:

71.675. [1.] Notwithstanding any other provision of law to the contrary,  
2 no **county**, city [or], **village**, town, or **other political subdivision** shall  
3 [bring] **participate in** any action in federal [or state] court in this state as a  
4 representative **or** member of a class to enforce or collect any [business license]  
5 tax [imposed on a telecommunications company. A city or town may, individually  
6 or as a single plaintiff in a multiple-plaintiff lawsuit, bring an action in federal  
7 or state court in this state to enforce or collect any business license tax imposed  
8 on a telecommunications company.

9 2. Nothing in this section shall be construed to preclude any taxpayer  
10 from initiating an action in federal or state court as a representative member of  
11 a class seeking injunctive relief against the Missouri department of revenue to  
12 enforce the imposition, assessment, or collection of the business license tax  
13 provided under sections 92.074 to 92.095].

✓

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