

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/HCS/House Bill No. 1606, Page 11, Section 58.200, Line 17,

2 by inserting after all of said line the following:

3 "92.105. It is the intent of sections 92.105 to 92.125
 4 that starting in 2011 voters in any city imposing an
 5 earnings tax will decide in local elections to continue the
 6 earnings tax. If the majority of local voters vote to
 7 continue the earnings tax, it will continue for five years,
 8 or in any city with more than four hundred thousand
 9 inhabitants and located in more than one county, for ten
 10 years, and then will be voted on again. If a majority of
 11 voters in any city having an earnings tax vote against
 12 continuing the earnings tax, it will be phased out pursuant
 13 to section 92.125 in such city over a period of ten years.
 14 Further, sections 92.105 to 92.125 prohibit any Missouri
 15 city or town that does not, as of November 2, 2010, impose
 16 an earnings tax, from imposing such a tax on residents and
 17 businesses.

18 92.111. 1. After December 31, 2011, no city,
 19 including any constitutional charter city, shall impose or
 20 levy an earnings tax, except a constitutional charter city
 21 that imposed or levied an earnings tax on November 2, 2010,
 22 may continue to impose the earnings tax if it submits to the
 23 voters of such city pursuant to section 92.115 the question
 24 whether to continue such earnings tax for a period of five
 25 years, or if such city with more than four hundred thousand
 26 inhabitants and located in more than one county, for a

27 period of ten years, and a majority of such qualified voters
28 voting thereon approve such question, however, if no such
29 election is held, or if in any election held to continue to
30 impose or levy the earnings tax a majority of such qualified
31 voters voting thereon fail to approve the continuation of
32 the earnings tax, such city shall no longer be authorized to
33 impose or levy such earnings tax except to reduce such tax
34 in the manner provided by section 92.125.

35 2. As used in sections 92.111 to 92.200, unless the
36 context clearly requires otherwise, the term "earnings tax"
37 means a tax on the:

38 (1) Salaries, wages, commissions and other
39 compensation earned by its residents;

40 (2) Salaries, wages, commissions and other
41 compensation earned by nonresidents of the city for work
42 done or services performed or rendered in the city;

43 (3) Net profits of associations, businesses or other
44 activities conducted by residents;

45 (4) Net profits of associations, businesses or other
46 activities conducted in the city by nonresidents;

47 (5) Net profits earned by all corporations as the
48 result of work done or services performed or rendered and
49 business or other activities.

50 92.115. 1. Any constitutional charter city which as
51 of November 2, 2010, imposed or levied an earnings tax may
52 continue to impose or levy an earnings tax, pursuant to
53 sections 92.111 to 92.200, if it submits to the qualified
54 voters of such city on the next general municipal election
55 date immediately following November 2, 2010, and once every
56 five years thereafter, or if such city with more than four
57 hundred thousand inhabitants and located in more than one
58 county, once every ten years thereafter, the question
59 whether to continue to impose and levy the earnings tax

60 authorized pursuant to sections 92.111 to 92.200, and if a
 61 majority of qualified voters voting approve the continuance
 62 of the earnings tax at such election.

63 2. (1) The question submitted to the qualified voters
 64 in any such city, except for any city with more than four
 65 hundred thousand inhabitants and located in more than one
 66 county, shall contain the earnings tax percentage imposed
 67 and the name of the city submitting the question and shall
 68 otherwise contain exactly the following language:

69 Shall the earnings tax of _____ %, imposed by the
 70 City of _____, be continued for a period of five
 71 (5) years commencing January 1 immediately
 72 following the date of this election?

73 Yes No

74 (2) The question submitted to the qualified voters in
 75 any city with more than four hundred thousand inhabitants
 76 and located in more than one county shall contain the
 77 earnings tax percentage imposed and the name of the city
 78 submitting the question and shall otherwise contain exactly
 79 the following language:

80 Shall the earnings tax of _____ %, imposed by the
 81 City of _____, be continued for a period of ten
 82 (10) years commencing January 1st immediately
 83 following the date of this election?

84 YES NO

85 3. If the question whether to continue to impose and
 86 levy the earnings tax fails to be approved by the majority
 87 of qualified voters voting thereon, the earnings tax levied
 88 and imposed on November 2, 2010, shall be reduced pursuant
 89 to section 92.125 commencing January first of the calendar
 90 year following the date of the election held under this
 91 section or January first of the calendar year following the

92 calendar year in which such election was authorized under
93 this section but not held by such city.

94 4. No city which has begun reductions of its earnings
95 tax pursuant to section 92.125 may, by ordinance or any
96 other means, with or without voter approval, stop or suspend
97 such reduction."; and

98 Further amend the title and enacting clause accordingly.