

# SENATE BILL NO. 1475

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR TRENT.

5863S.01I

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapter 92, RSMo, by adding thereto one new section relating to earnings tax.

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

Section A. Chapter 92, RSMo, is amended by adding thereto  
2 one new section, to be known as section 92.114, to read as  
3 follows:

92.114. 1. Notwithstanding any other provision of law  
2 to the contrary, a city not within a county shall not  
3 continue to impose or levy an earnings tax under sections  
4 92.105 to 92.200 without complying with the provisions of  
5 this section.

2. Beginning on September 30, 2024, the city shall  
7 prepare a quarterly report stating the following:

8 (1) The total receipts from the earnings tax for the  
9 quarter and for the calendar year-to-date;

10 (2) The receipts from the earnings tax, sorted by zip  
11 code of the residence of the individual paying the tax, for  
12 the quarter and the year-to-date;

13 (3) All refunds paid, sorted by zip code of the  
14 residence of the individual paying the tax for the quarter  
15 and the year-to-date; and

16 (4) All earnings tax payments remitted for work  
17 performed or rendered through telecommuting or otherwise  
18 performed or rendered remotely unless the location where

19 such remote work or services are performed is located in the  
20 city.

21 3. The reports required by this section shall be open  
22 records under chapter 610. The city shall post each report  
23 required by this section on the main pages of the website of  
24 the city and its collector of revenue, and the reports  
25 posted shall be clearly identified in a manner designed to  
26 make them easily accessible to the public. The city shall  
27 submit each report required by this section to the state  
28 auditor, to the secretary of the senate, to the chair of the  
29 senate committee on appropriations, to the chief clerk of  
30 the house of representatives, and to the chair of the house  
31 of representatives budget committee.

32 4. For all tax returns filed on or after January 1,  
33 2025, the term "work done or services performed or rendered  
34 in the city", as used in sections 92.105 to 92.200, shall  
35 not include any work or services performed or rendered  
36 through telecommuting or otherwise performed or rendered  
37 remotely unless the location where such remote work or  
38 services are performed is located in the city. Any taxpayer  
39 denied a refund for taxes paid for such work or services not  
40 performed or rendered in the city may bring a cause of  
41 action in a court of competent jurisdiction to recover the  
42 amount of the refund owed, and such taxpayer shall recover  
43 reasonable attorney's fees resulting from such cause of  
44 action. The cause of action permitted by this section may  
45 be brought as a class action, as provided for by rule 52.08  
46 of the Missouri supreme court rules, notwithstanding any  
47 prior decision of a Missouri appellate court. Paying the  
48 earnings tax under protest shall not be a prerequisite to  
49 maintaining the cause of action permitted by this subsection.

50           5. By no later than September 30, 2024, any city not  
51 within a county that levies an earnings tax under sections  
52 92.105 to 92.200 shall establish a process for taxpayers to  
53 request a refund for any earnings tax levied on work or  
54 services performed or rendered through telecommuting or  
55 otherwise performed or rendered remotely unless the location  
56 where such remote work or services were performed is located  
57 in the city. Such process shall include a sample  
58 reimbursement form that is accessible to taxpayers on the  
59 city's website.

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