

## SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 381

AN ACT

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

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

Section A. Chapter 92, RSMo, is amended by adding thereto one new section, to be known as section 92.205, to read as follows:

92.205. 1. For the purposes of this section, the following terms mean:

(1) "Distressed community", the same meaning as provided in section 135.530;

(2) "Earnings tax opportunity zone", each opportunity zone cluster wholly comprised of qualified census tracts located wholly or partially in a distressed community imposing the earnings tax under sections 92.105 to 92.200;

(3) "Opportunity zone cluster", areas designated as a qualified opportunity zone under 26 U.S.C. Section 1400Z-1 organized within a distressed community to connect and reinforce priority areas for investment, redevelopment, and economic growth;

(4) "Qualified census tract", the same meaning as provided in section 253.545.

2. Notwithstanding any other provision of law to the contrary, for all tax years beginning on or after January 1, 2026, the following shall be exempt from the earnings tax imposed under sections 92.105 to 92.200:

(1) The salaries, wages, commissions, and other compensation earned by any resident of an earnings tax opportunity zone;

(2) The salaries, wages, commissions, and other compensation earned by any person who earns salaries, wages, commissions, and other compensation for work done or services performed or rendered in an earnings tax opportunity zone;

(3) The net profits of associations, businesses, or other activities conducted by any person in an earnings tax opportunity zone; and

(4) The net profits earned by all corporations as the result of work done or services performed or rendered and business or other activities in an earnings tax opportunity zone.

3. Any distressed community imposing the earnings tax under sections 92.105 to 92.200 shall publish and maintain an updated map of earnings tax opportunity zones on its website and shall provide a copy of such map upon request.

4. The provisions of this section shall not apply to any earnings tax opportunity zone that includes or overlaps with the federally designated site of the National Geospatial-Intelligence Agency (NGA) West campus located in a city not within a county.