

SECOND REGULAR SESSION

SENATE BILL NO. 860

89TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SINGLETON.

Read 1st time February 2, 1998, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S3609.011

AN ACT

To repeal section 71.620, RSMo 1994, relating to limitations on corporation taxes and license fees imposed by municipalities, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 71.620, RSMo 1994, is repealed and one new section enacted in lieu thereof, to be known as section 71.620, to read as follows:

71.620. 1. Hereafter no person following for a livelihood the profession or calling of minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a college, priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiroprapist, or physician or surgeon in this state, shall be taxed or made liable to pay any municipal or other corporation tax or license fee of any description whatever for the privilege of following or carrying on such profession or calling, any law, ordinance or charter to the contrary notwithstanding.

2. No person following for a livelihood the profession of veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or salesman in this state, shall be taxed or made liable to pay any municipal or other corporation tax or license fee for the privilege of following or carrying on his profession by a municipality unless that person maintains a business office within that municipality.

3. No municipal corporation in this state which imposes a license or occupation tax on an electrical corporation, as defined in section 386.020, RSMo, may impose an additional municipal or other corporation tax or license fee upon such electrical corporation which applies to telecommunications equipment or facilities installed or operated by such electrical corporation on its premises, in easements or rights of way

possessed by such electrical corporation, or on facilities owned or possessed by it.

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