

AN ACT

To repeal section 71.620, RSMo, and to enact in lieu thereof one new section relating to business license taxes in certain cities.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

Section A. Section 71.620, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 71.620, to read as follows: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, chiropodist, 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, and, after December 31, 2003, no investment funds service corporation, as defined in section 143.451, RSMo, may be required to pay, or 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 its business or occupation, in excess of or in an aggregate amount exceeding twenty-five thousand dollars annually, any law, ordinance or charter to the contrary notwithstanding.

2. No person following for a livelihood the profession of insurance agent or broker, 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] such profession by a municipality unless that person maintains a business office within that municipality.

3. Notwithstanding any other provision of law to the contrary, after September 1, 2004, no village with more than one thousand two hundred but less than one thousand three hundred inhabitants shall impose a business license tax in excess of ten thousand dollars per license.