

FIRST REGULAR SESSION

HOUSE BILL NO. 1015

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SMITH (150) (Sponsor), SCHOELLER, FUNDERBURK,
RUESTMAN, TILLEY, DAY, PARKINSON AND KOENIG (Co-sponsors).

2303L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 92.110 and 92.210, RSMo, and to enact in lieu thereof two new sections relating to earnings and profits taxes.

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

Section A. Sections 92.110 and 92.210, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 92.110 and 92.210, to read as follows:

92.110. Any constitutional charter city in this state which now has or may hereafter
2 acquire a population in excess of seven hundred thousand inhabitants, according to the last
3 federal decennial census, is hereby authorized to levy and collect, by ordinance, for general
4 revenue purposes, an earnings tax on the salaries, wages, commissions and other compensation
5 earned by its residents; on the salaries, wages, commissions and other compensation earned by
6 nonresidents of the city for work done or services performed or rendered in the city; on the net
7 profits of associations, business or other activities conducted by residents; on the net profits of
8 associations, businesses or other activities conducted in the city by nonresidents; and on the net
9 profits earned by all corporations as the result of work done or services performed or rendered
10 and business or other activities conducted in the city. **Beginning January 1, 2016, no earnings**
11 **tax shall be levied or collected under sections 92.110 to 92.200.**

92.210. Any constitutional charter city in this state which now has or may hereafter
2 acquire a population of more than four hundred fifty thousand but less than seven hundred
3 thousand inhabitants, according to the last federal decennial census, and any city with a
4 population of seventy thousand or more inhabitants which is located entirely within one county
5 which does not have a charter form of government, but which does have another state as one of

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

6 its boundaries, and which does not adjoin a first class county with a population of at least nine
7 hundred thousand inhabitants is hereby authorized to levy and collect, by ordinance, for general
8 revenue purposes, an earnings tax on the salaries, wages, commissions and other compensation
9 earned by its residents; on the salaries, wages, commissions and other compensation earned by
10 nonresidents of the city for work done or services performed or rendered in the city; on the net
11 profits of associations, businesses or other activities conducted by residents; on the net profits
12 of associations, businesses or other activities conducted in the city by nonresidents; and on the
13 net profits earned by all corporations as the result of work done or services performed or
14 rendered and business or other activities conducted in the city. **Beginning January 1, 2016, no**
15 **earnings tax shall be levied or collected under sections 92.210 to 92.300.**

✓