

SECOND REGULAR SESSION

# HOUSE BILL NO. 2173

98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE CURTIS.

5530H.011

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

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

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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  
2 known as section 92.205, to read as follows:

**92.205. If any city not within a county fails to conduct a public vote authorizing  
2 bond funding, or authorizing any other source of funding involving public funds, for a  
3 convention center, sports complex, or other facility governed under sections 67.650 to  
4 67.658, then:**

5       **(1) No earnings taxes on activities directly or indirectly related to the operation and  
6 use of such facility shall be collected by such city;**

7       **(2) No earnings taxes on activities directly or indirectly related to the operation and  
8 use of any facility governed under sections 67.650 to 67.658 shall be collected by such city;**

9       **(3) The department of revenue shall commission a feasibility study on revenue  
10 sources alternative to the earnings tax for such city. The study shall include, but not be  
11 limited to, the amount of revenue raised by the earnings tax in each of the previous three  
12 years, how that revenue was spent, a list of alternatives methods to raise revenue if the  
13 earnings tax were abolished, a forecast of the amount of revenue each alternative would  
14 generate, and the feasibility of each alternate. The department of revenue shall deliver the  
15 results of the study to the general assembly within one year of its commission or within five  
16 days of its completion, whichever occurs first.**

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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.