

SECOND REGULAR SESSION

HOUSE BILL NO. 2753

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PLOCHER.

3328H.01I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 44, RSMo, by adding thereto one new section relating to protecting Missouri's economy during a state of emergency declared by the governor.

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

Section A. Chapter 44, RSMo, is amended by adding thereto one new section, to be known as section 44.251, to read as follows:

44.251. 1. This section shall be known and may be cited as the "Protecting Missouri's Small Businesses Act".

2. As used in this section, the following terms mean:

(1) "Reason outside the business organization's control", any reason for which the governor proclaims a state of emergency as provided in chapter 44. Such reasons include, but are not limited to, communicable disease spread by direct human contact such as person-to-person contact or droplet spread. Such reasons shall not be construed to include violations of sanitation or food safety rules or structural safety rules;

(2) "Shutdown order", any order by the state or any agency or political subdivision thereof to close a business organization during a state of emergency declared by the governor that is caused by any reason outside the business organization's control.

3. The general assembly hereby finds and declares the following:

(1) It is an essential function of state government to protect the public health, welfare, peace, safety, and the economic viability and well-being of Missourians;

(2) One method of protecting Missourians is to preserve and promote the economic viability, well-being, and development of businesses in this state;

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.

17 (3) States of emergency may require the state and its political subdivisions to
18 take necessary emergency actions for the protection of Missourians that may adversely
19 affect the economic viability and well-being of Missourians and businesses in the state;

20 (4) Such governmental actions should not be entered into without careful
21 consideration of and appropriate concern for the lasting effects that may cause
22 economic loss to Missourians and businesses in the state;

23 (5) It is the public policy of the state of Missouri that a political subdivision shall
24 give appropriate consideration to the effects of its actions on the economic well-being of
25 Missourians and businesses in the state; and

26 (6) To ensure that a political subdivision gives appropriate consideration to such
27 actions, a political subdivision shall participate in economic losses caused by the political
28 subdivision's actions affecting Missourians and businesses in the state as provided in
29 this section.

30 4. (1) Notwithstanding any other provision of law to the contrary, beginning
31 January 1, 2023, if any political subdivision with jurisdiction over a business
32 implements any shutdown order or orders after the governor declares a state of
33 emergency as provided in this chapter and the business closes solely due to such
34 shutdown order or orders for at least twenty-one consecutive days or at least forty-five
35 cumulative days, the following shall apply:

36 (a) Any fee for a business license imposed by the political subdivision with
37 jurisdiction over the business shall be waived for the business during the period of the
38 shutdown order or orders or six months, whichever is longer. Fees for a business license
39 may be prorated; and

40 (b) The political subdivision with jurisdiction over the business shall reduce the
41 real and personal property tax liability of such business based on the number of days the
42 business was shut down in a given year as follows:

43 a. If the shutdown order or orders end before June first, the appropriate officials
44 responsible for assessing and levying real and personal property taxes and providing
45 statements of taxes due in the political subdivision with jurisdiction over the business
46 shall calculate the tax liability of such business as required by law. After such tax
47 liability is calculated, such officials shall reduce such tax liability as required in this
48 section. Such reduction shall be reflected on the statement of taxes due provided to the
49 taxpayer who is liable for the property taxes of the business. Such appropriate officials
50 shall follow all procedures for calculating such taxes and providing such statements
51 provided by law as practicable. A taxpayer receiving a reduced statement of taxes due
52 shall make full payment of such reduced taxes before the delinquency date as provided
53 by law; and

54 **b. If the shutdown order or orders remain in effect on or after June first, the**
55 **taxpayer who is liable for the property taxes of the business shall make full payment of**
56 **taxes due before the delinquency date as provided by law. The appropriate officials**
57 **responsible for assessing and levying real and personal property taxes and providing**
58 **statements of taxes due in the political subdivision with jurisdiction over the business**
59 **shall:**

60 **(i) Notify such taxpayer, at the same time the taxpayer's statement of taxes due is**
61 **provided to the taxpayer as required by law, that the taxpayer may apply for a refund of**
62 **a portion of the property tax liability of such business as provided in this section;**

63 **(ii) Provide a method of applying for a refund of such portion of such tax**
64 **liability, by which the taxpayer shall provide any information required by the**
65 **appropriate officials to assist in the calculation of such portion. A refund application**
66 **made as provided in this subparagraph shall be submitted to the appropriate official no**
67 **later than the January fifteenth immediately following the refund notification;**

68 **(iii) Calculate the amount of such allowable portion to be refunded and notify**
69 **the taxpayer of such amount. All such calculations for all refund applications shall be**
70 **completed no later than the February fifteenth following the refund notification; and**

71 **(iv) Make payments of all refunds to all taxpayers eligible for the refund. All**
72 **such payments of refunds shall be completed no later than the March fifteenth**
73 **immediately following the refund notification.**

74 **(2) Notwithstanding any other provision of this section to the contrary, a**
75 **taxpayer whose tax liability is reduced as provided in this subsection and who leases or**
76 **rents all or a portion of the taxpayer's affected real property to one or more renters or**
77 **lessors shall distribute such amount by which the tax liability is reduced on a pro rata**
78 **basis to such renters or lessors who are current on all lease or rental payments owed to**
79 **the taxpayer whose tax liability is reduced.**

80 **5. This section shall not be construed to apply to fees required for a license or**
81 **certification of an individual to practice a profession.**

82 **6. This section shall not be construed as an exemption of property from taxation**
83 **requiring the state to provide restitution or a replacement of revenues lost to a political**
84 **subdivision. Any action taken by a political subdivision that results in a recalculation or**
85 **refund of taxes or revenues lost by the political subdivision, or both, shall be construed**
86 **as an exercise of the political subdivision's authority to levy and collect local tax**
87 **revenues as provided by state law.**