

SECOND REGULAR SESSION

HOUSE BILL NO. 1898

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BROWN (50) (Sponsor), NASHEED, HUBBARD, McCAHERTY,
HODGES, CONWAY (27) AND HUGHES (Co-sponsors).

5949L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 9.161 and 143.183, RSMo, and to enact in lieu thereof two new sections relating to urban historic districts.

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

Section A. Sections 9.161 and 143.183, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 9.161 and 143.183, to read as follows:

9.161. 1. June nineteenth, known as Juneteenth, of each year shall be known and is
2 designated as "Emancipation Day" to provide an opportunity for the people of Missouri to reflect
3 upon the United States of America's passion for freedom as exemplified in the Constitution of
4 the United States, the Bill of Rights, and the Emancipation Proclamation, and to reflect upon the
5 significance and particularity of the Emancipation Proclamation and its role in ending slavery
6 in the United States. To celebrate that Juneteenth commemorates the spirit and quest of
7 African-American freedom emphasizing education, art, and intellectual achievement, through
8 reflection, rejoicing, and manifestation of a more substantive economic and just citizenry, the
9 people of the state, offices of government, and all educational, commercial, political, civic,
10 religious, and fraternal organizations in the state are requested to devote some part of the day to
11 remember the proclamation that began the full realization for all people in the United States of
12 the self-evident truth, as stated in the Declaration of Independence of the United States, that all
13 men are created equal, by:

14 (1) Celebrating the abolishment of slavery, accomplished by ratification of the thirteenth
15 amendment to the Constitution of the United States, as the former slaves celebrated on June 19,
16 1865, upon learning the message of freedom from Major General Gordon Granger of the Union

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 Army in Galveston, Texas, which celebration, known as "Juneteenth", is the oldest known
18 celebration of the ending of slavery; and

19 (2) Reaffirming their commitment to achieving equal justice and opportunity for all
20 citizens.

21 2. There is hereby established the "Missouri Juneteenth Heritage [and Jazz Festival and]
22 Memorial". Any funds appropriated by the general assembly [for this event] shall be used to
23 establish [a] statewide [festival] **events, education, arts, and recognition of heritage and**
24 **history that is organized in any home rule city with more than four hundred thousand**
25 **inhabitants and located in more than one county, in any city not within a county, or in any**
26 **county with a charter form of government and with more than nine hundred fifty thousand**
27 **inhabitants, and a monument to commemorate the struggles and hardships endured by those**
28 who had been enslaved.

29 3. (1) **There is hereby created in the state treasury the "Missouri Juneteenth**
30 **Heritage Fund", which shall consist of moneys collected under this section and section**
31 **143.183. The state treasurer shall be custodian of the fund. In accordance with sections**
32 **30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a**
33 **dedicated fund and, upon appropriation, money in the fund shall be distributed equally**
34 **among the cities and county described in subsection 2 of this section to be used solely for**
35 **urban historic district organizations in such cities and county.**

36 (2) **Notwithstanding the provisions of section 33.080 to the contrary, any moneys**
37 **remaining in the fund at the end of the biennium shall not revert to the credit of the**
38 **general revenue fund.**

39 (3) **The state treasurer shall invest moneys in the fund in the same manner as other**
40 **funds are invested. Any interest and moneys earned on such investments shall be credited**
41 **to the fund.**

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

2 (1) "Nonresident entertainer", a person residing or registered as a corporation outside this
3 state who, for compensation, performs any vocal, instrumental, musical, comedy, dramatic,
4 dance or other performance in this state before a live audience and any other person traveling
5 with and performing services on behalf of a nonresident entertainer, including a nonresident
6 entertainer who is paid compensation for providing entertainment as an independent contractor,
7 a partnership that is paid compensation for entertainment provided by nonresident entertainers,
8 a corporation that is paid compensation for entertainment provided by nonresident entertainers,
9 or any other entity that is paid compensation for entertainment provided by nonresident
10 entertainers;

11 (2) "Nonresident member of a professional athletic team", a professional athletic team
12 member who resides outside this state, including any active player, any player on the disabled
13 list if such player is in uniform on the day of the game at the site of the game, and any other
14 person traveling with and performing services on behalf of a professional athletic team;

15 (3) "Personal service income" includes exhibition and regular season salaries and wages,
16 guaranteed payments, strike benefits, deferred payments, severance pay, bonuses, and any other
17 type of compensation paid to the nonresident entertainer or nonresident member of a professional
18 athletic team, but does not include prizes, bonuses or incentive money received from competition
19 in a livestock, equine or rodeo performance, exhibition or show;

20 (4) "Professional athletic team" includes, but is not limited to, any professional baseball,
21 basketball, football, soccer and hockey team.

22 2. Any person, venue, or entity who pays compensation to a nonresident entertainer shall
23 deduct and withhold from such compensation as a prepayment of tax an amount equal to two
24 percent of the total compensation if the amount of compensation is in excess of three hundred
25 dollars paid to the nonresident entertainer. For purposes of this section, the term "person, venue,
26 or entity who pays compensation" shall not be construed to include any person, venue, or entity
27 that is exempt from taxation under 26 U.S.C. Section 501(c)(3), as amended, and that pays an
28 amount to the nonresident entertainer for the entertainer's appearance but receives no benefit
29 from the entertainer's appearance other than the entertainer's performance.

30 3. Any person, venue, or entity required to deduct and withhold tax pursuant to
31 subsection 2 of this section shall, for each calendar quarter, on or before the last day of the month
32 following the close of such calendar quarter, remit the taxes withheld in such form or return as
33 prescribed by the director of revenue and pay over to the director of revenue or to a depository
34 designated by the director of revenue the taxes so required to be deducted and withheld.

35 4. Any person, venue, or entity subject to this section shall be considered an employer
36 for purposes of section 143.191, and shall be subject to all penalties, interest, and additions to
37 tax provided in this chapter for failure to comply with this section.

38 5. Notwithstanding other provisions of this chapter to the contrary, the commissioner of
39 administration, for all taxable years beginning on or after January 1, 1999, but none after
40 December 31, 2015, shall annually estimate the amount of state income tax revenues collected
41 pursuant to this chapter which are received from nonresident members of professional athletic
42 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for
43 a period of sixteen years[, sixty] :

44 (1) **Fifty** percent of the annual estimate of taxes generated from the nonresident
45 entertainer and professional athletic team income tax shall be allocated annually to the Missouri
46 arts council trust fund, and shall be transferred from the general revenue fund to the Missouri arts

47 council trust fund established in section 185.100 and any amount transferred shall be in addition
48 to such agency's budget base for each fiscal year: **and**

49 **(2) Ten percent of the annual estimate of taxes generated from nonresident**
50 **entertainer and professional athletic team income tax shall be allocated annually to the**
51 **Missouri Juneteenth heritage fund established in section 9.161.**

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53 The director shall by rule establish the method of determining the portion of personal service
54 income of such persons that is allocable to Missouri.

55 6. Notwithstanding the provisions of sections 186.050 to 186.067 to the contrary, the
56 commissioner of administration, for all taxable years beginning on or after January 1, 1999, but
57 for none after December 31, 2015, shall estimate annually the amount of state income tax
58 revenues collected pursuant to this chapter which are received from nonresident members of
59 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each
60 subsequent fiscal year for a period of sixteen years, ten percent of the annual estimate of taxes
61 generated from the nonresident entertainer and professional athletic team income tax shall be
62 allocated annually to the Missouri humanities council trust fund, and shall be transferred from
63 the general revenue fund to the Missouri humanities council trust fund established in section
64 186.055 and any amount transferred shall be in addition to such agency's budget base for each
65 fiscal year.

66 7. Notwithstanding other provisions of section 182.812 to the contrary, the commissioner
67 of administration, for all taxable years beginning on or after January 1, 1999, but for none after
68 December 31, 2015, shall estimate annually the amount of state income tax revenues collected
69 pursuant to this chapter which are received from nonresident members of professional athletic
70 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for
71 a period of sixteen years, ten percent of the annual estimate of taxes generated from the
72 nonresident entertainer and professional athletic team income tax shall be allocated annually to
73 the Missouri state library networking fund, and shall be transferred from the general revenue
74 fund to the secretary of state for distribution to public libraries for acquisition of library materials
75 as established in section 182.812 and any amount transferred shall be in addition to such agency's
76 budget base for each fiscal year.

77 8. Notwithstanding other provisions of section 185.200 to the contrary, the commissioner
78 of administration, for all taxable years beginning on or after January 1, 1999, but for none after
79 December 31, 2015, shall estimate annually the amount of state income tax revenues collected
80 pursuant to this chapter which are received from nonresident members of professional athletic
81 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for
82 a period of sixteen years, ten percent of the annual estimate of taxes generated from the

83 nonresident entertainer and professional athletic team income tax shall be allocated annually to
84 the Missouri public television broadcasting corporation special fund, and shall be transferred
85 from the general revenue fund to the Missouri public television broadcasting corporation special
86 fund, and any amount transferred shall be in addition to such agency's budget base for each fiscal
87 year; provided, however, that twenty-five percent of such allocation shall be used for grants to
88 public radio stations which were qualified by the corporation for public broadcasting as of
89 November 1, 1996. Such grants shall be distributed to each of such public radio stations in this
90 state after receipt of the station's certification of operating and programming expenses for the
91 prior fiscal year. Certification shall consist of the most recent fiscal year financial statement
92 submitted by a station to the corporation for public broadcasting. The grants shall be divided
93 into two categories, an annual basic service grant and an operating grant. The basic service grant
94 shall be equal to thirty-five percent of the total amount and shall be divided equally among the
95 public radio stations receiving grants. The remaining amount shall be distributed as an operating
96 grant to the stations on the basis of the proportion that the total operating expenses of the
97 individual station in the prior fiscal year bears to the aggregate total of operating expenses for
98 the same fiscal year for all Missouri public radio stations which are receiving grants.

99 9. Notwithstanding other provisions of section 253.402 to the contrary, the commissioner
100 of administration, for all taxable years beginning on or after January 1, 1999, but for none after
101 December 31, 2015, shall estimate annually the amount of state income tax revenues collected
102 pursuant to this chapter which are received from nonresident members of professional athletic
103 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for
104 a period of sixteen years, ten percent of the annual estimate of taxes generated from the
105 nonresident entertainer and professional athletic team income tax shall be allocated annually to
106 the Missouri department of natural resources Missouri historic preservation revolving fund, and
107 shall be transferred from the general revenue fund to the Missouri department of natural
108 resources Missouri historic preservation revolving fund established in section 253.402 and any
109 amount transferred shall be in addition to such agency's budget base for each fiscal year. As
110 authorized pursuant to subsection 2 of section 30.953, it is the intention and desire of the general
111 assembly that the state treasurer convey, to the Missouri investment trust on January 1, 1999, up
112 to one hundred percent of the balances of the Missouri arts council trust fund established
113 pursuant to section 185.100 and the Missouri humanities council trust fund established pursuant
114 to section 186.055. The funds shall be reconveyed to the state treasurer by the investment trust
115 as follows: the Missouri arts council trust fund, no earlier than January 2, 2009; and the
116 Missouri humanities council trust fund, no earlier than January 2, 2009.

117 10. This section shall not be construed to apply to any person who makes a presentation
118 for professional or technical education purposes or to apply to any presentation that is part of a

119 seminar, conference, convention, school, or similar program format designed to provide
120 professional or technical education.

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