

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 326,
2 Page 12, Section 72.418, Line 116, by inserting after all of said section and line the following:

3
4 "94.360. 1. The council of any incorporated town or city in this state having a special charter
5 and which contains not more than thirty thousand inhabitants may by ordinance levy and collect a
6 license tax on wholesale houses, auctioneers, architects, druggists, grocers, banks, brokers, wholesale
7 merchants, merchants of all kinds, confectioners, delivery trucks, ice trucks, transfer trucks, laundry
8 wagons, milk wagons, merchant delivery companies, cigar and tobacco stands, hay scales, wood
9 dealers, coal dealers, coal distributors, coal truckers, lumber dealers, real estate agents, loan
10 companies, abstracters, abstract agencies, loan agents, collection agencies, undertakers, public
11 buildings, office buildings, public halls, public grounds, concerts, photographers in office or upon
12 streets, canvassers, artists, drummers, patent right dealers, insurance companies, insurance agents,
13 taverns, hotels, rooming houses, boarding houses, sanitariums, hospitals, health schools, telephone
14 companies, street contractors, paperhanger contractors, painting contractors, plastering contractors,
15 and all subcontractors, flour mills, express company agencies, opticians, wagons, buggies, carriages,
16 tinnners, barbers, barbershops, hairdressers, hair dressing shops, whether conducted in connection
17 with other business or separate, beauty parlors, tailors, florists, nursery stock agents, bookbinders,
18 monument dealers, and agencies, manufacturing agents, shoe cobbler shops, storage warehouses,
19 shoe shining parlors, job printing plants, outdoor advertising, ready-to-wear clothing agencies,
20 tailor-made clothing agencies, sewing machine agencies, piano and organ dealers and agents, foreign
21 coffee and tea dealers, and agents or all other vocations whatsoever, and fix the rate of carriage of
22 persons and wagonage, drayage and cartage of property; and may levy and collect a license tax and
23 regulate hawkers, peddlers, pawnbrokers, restaurants, butchers, wholesale butchers, bathhouses and
24 masseurs, lunch stands, lunch counters, lunch wagons, soft drink and ice cream stands and vendors,
25 ice cream parlors, peanut and popcorn stands, and stands of every kind, hucksters, opera houses,
26 moving picture shows, private parks, public lectures, public meetings, baseball parks, horse and
27 cattle dealers, stockyards, wagon yards, auto yards, oil stations, wholesale and retail inspectors,
28 gaugers, mercantile agents, manufacturing and other corporations, or institutions, machine shops,
29 blacksmith shops, radio repair shops, foundries, sewer contractors, building contractors, stone
30 contractors, sidewalk contractors, bridge contractors, plumbing contractors, brick contractors,
31 cement contractors, and all subcontractors, street railroad cars, gas companies, light companies,
32 power companies, and water companies, laundries, laundry agencies, rug and carpet cleaners, linen
33 supply rental service, conditioning and renting for use, bed linen, table linen, towels, rugs, uniform
34 aprons, coats, caps, coveralls, chair covers, automobile seat covers or any other items, ice plants and
35 ice plant agencies, ice dealers, omnibuses, automobiles, automobile trailers, tractors, carts, drays,
36 milk wagons, laundry wagons, delivery wagons, transfer and job wagons, ice wagons, and all other

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1 vehicles, traveling and auction stores, plumbers, pressing establishments, installment houses and
2 agencies, produce and poultry dealers, feather renovators, baker and bakeries, bakery delivery
3 wagons, and delivery autos, bottling works, dye works, cleaning establishments, sand plants,
4 steamfitters, corn doctors, chiropodists, hackmen, taxicabs, buses, draymen, omnibus drivers,
5 porters, dairies, and regulate the same, and all other pursuing like occupations; and may levy and
6 collect a license tax, regulate, restrain, prohibit and suppress ordinaries, money brokers, money
7 changers, intelligence and employment offices, and agencies, public masquerades, balls, street
8 exhibitions, dance halls, fortune tellers, pistol galleries, shooting galleries, palmists, private venereal
9 hospitals, museums, menageries, equestrian performances, fluoroscopic views, picture shows,
10 telescopic views, lung testers, muscle developers, magnifying glasses, ten pin alleys, ball alleys,
11 bowling alleys, billiard tables, pool and other tables, miniature golf courses, theatrical or other
12 exhibitions, boxing and sparring exhibitions, shows and amusements, amusement parks, and the sale
13 of unclaimed goods by express companies or common carriers, auto wrecking shops, bill posters,
14 junk dealers, porters, carnival and street fairs, circuses and shows for parade and exhibition, or both,
15 skating rinks and runners, and solicitors for steamboats, cars, stages, taxicabs, hotels, rooming
16 houses, boarding houses, bathhouses, masseurs, hospitals, sanitariums, health schools, and all other
17 pursuing like occupations.

18 2. Notwithstanding any other law to the contrary, the total license taxes, including those
19 authorized under sections 94.360 and 94.270, imposed upon hotels or motels levied by any city may
20 not exceed one-eighth of one percent of a hotel's or motel's gross revenue or the tax rate imposed on
21 hotels and motels as of May 1, 2015, whichever is higher. The provisions of this section shall not
22 apply to any tax levied in compliance with subsection 7 of section 94.270 or to any tax levied under
23 section 92.045."; and

24
25 Further amend said bill by amending the title, enacting clause, and intersectional references
26 accordingly.
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