

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 1814, Pages 1 and 2, Sections 92.096 and 92.098, by removing all of said
2 sections from the bill and inserting in lieu thereof the following:

3
4 "92.096. 1. Sections 92.096 to 92.102 shall be known and may be cited as the "Prepaid
5 Wireless Telecommunications Business License Tax Act".

6 2. As used in sections 92.096 to 92.102, unless the context clearly requires otherwise, the
7 following terms mean:

8 (1) "Business license tax", any tax, including any fee, charge, or assessment in the nature of
9 a tax, assessed by a municipality on a telecommunications company for the privilege of doing
10 business within the borders of such municipality, and specifically includes any tax assessed on a
11 telecommunications company by a municipality under sections 66.300 and 80.090; under section
12 92.045, 92.073, 94.110, 94.270, or 94.360; or under authority granted in its charter, as well as an
13 occupation license tax, gross receipts tax, franchise tax, or similar tax, but shall not include:

14 (a) Any state or municipal sales or use tax imposed under sections 32.085 and 32.087 or
15 under sections 144.010 to 144.525;

16 (b) Any municipal right-of-way usage fee imposed under the authority of a municipality's
17 police powers under section 253(c) of the federal Telecommunications Act of 1996 (47 U.S.C.
18 Section 253(c)), as amended, or under sections 67.1830 to 67.1846;

19 (c) Any tax or fee levied for emergency services under section 190.292, 190.305, 190.325,
20 190.335, or 190.430, or any tax authorized by the general assembly on or after the effective date of
21 this section for emergency services; or

22 (d) Any flat tax duly imposed;

23 (2) "Gross receipts", receipts from the sale of prepaid wireless telecommunications service;

24 (3) "Municipal", of or relating to a municipality;

25 (4) "Municipality", any city, county, town, or village in Missouri entitled by authority of
26 section 66.300, 80.090, 92.045, 92.073, 94.110, 94.270, or 94.360, or under authority granted in its
27 charter to assess a business license tax on telecommunications companies;

28 (5) "Prepaid wireless telecommunications service", a wireless telecommunications service
29 that is paid for in advance and is sold in predetermined units or dollars of which the number
30 declines with use in a known amount or expiration of time;

31 (6) "Retail sale", the sale of wireless telecommunications service by a telecommunications
32 company for use or consumption and not for resale;

33 (7) "Telecommunications company", any company doing business in this state that provides
34 wireless telecommunications service, whether a facilities-based carrier or reseller. For purposes
35 only of sections 92.096 to 92.102, the term "telecommunications company" shall include a third-
36 party retailer of a provider's wireless telecommunications service. To the extent a company that

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 would otherwise qualify as a telecommunications company makes a sale of prepaid wireless
2 telecommunications services that is for resale, the company is not considered a telecommunications
3 company for purposes of sections 92.096 to 92.102 and is not responsible for the business license
4 tax on those sales for resale;

5 (8) "Telecommunications service", the same meaning as such term is defined under
6 subdivision (14) of subsection 1 of section 144.010;

7 (9) "Wireless telecommunications service", telecommunications service that is commercial
8 mobile radio service, as such term is defined in 47 CFR 20.3, as amended. The term "exchange
9 telephone service", as used in section 66.300, shall include wireless telecommunications service.
10 The terms "telecommunications service", "telephone service", or "exchange telephone service", or
11 similar terms, in any section or ordinance relating to a business license tax shall include wireless
12 telecommunications service.

13 92.098. Notwithstanding any provisions of this chapter or chapter 66, 80, or 94, or the
14 provisions of any municipal charter, after the effective date of this section, no municipality shall
15 impose any business license tax on the gross receipts of a telecommunications company derived
16 from the business of providing prepaid wireless telecommunications service, except as specified
17 under sections 92.096 to 92.102. Sections 92.096 to 92.102 shall not apply to business license taxes
18 on gross receipts other than gross receipts derived from prepaid wireless telecommunications
19 service."; and

20
21 Further amend said bill by amending the title, enacting clause, and intersectional references
22 accordingly.