

SECOND REGULAR SESSION

HOUSE BILL NO. 1628

92ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES STEFANICK (Sponsor),
DEMPSEY AND BROWN (Co-sponsors).

Read 1st time March 4, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4893L.01I

AN ACT

To repeal section 71.620, RSMo, and to enact in lieu thereof one new section relating to business license taxes.

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

Section A. Section 71.620, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 71.620, to read as follows:

71.620. 1. Hereafter no person following for a livelihood the profession or calling of minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a college, priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiroprapist, physician or surgeon in this state shall be taxed or made liable to pay any municipal or other corporation tax or license fee of any description whatever for the privilege of following or carrying on such profession or calling, and, after December 31, 2003, no investment funds service corporation, as defined in section 143.451, RSMo, may be required to pay, or shall be taxed or made liable to pay any municipal or other corporation tax or license fee of any description whatever for the privilege of following or carrying on its business or occupation, in excess of or in an aggregate amount exceeding twenty-five thousand dollars annually, any law, ordinance or charter to the contrary notwithstanding.

2. No person following for a livelihood the profession of insurance agent or broker, veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or salesman in this state shall be taxed or made liable to pay any municipal or other corporation tax or license fee for the privilege of following or carrying on his **or her** profession by a municipality

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is proposed language.

16 unless that person maintains a business office within that municipality.

17 3. Notwithstanding any other provision of law to the contrary, after September 1, 2004,

18 no village with less than one thousand three hundred inhabitants shall impose a business license

19 tax in excess of [ten] **twenty** thousand dollars per license.