

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND Senate Committee Substitute for Senate Bill No. 0081, Page 1, Section A, Line 2 by inserting after said line the following:

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

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

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

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

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

2. Any person, venue, or entity who pays compensation to a nonresident entertainer shall deduct and withhold from such compensation as a prepayment of tax an amount equal to two percent of the total compensation if the amount of compensation is in excess of three hundred dollars paid to the nonresident entertainer.

3. Any person, venue, or entity required to deduct and withhold tax pursuant to subsection 2 of this section shall, for each calendar quarter, on or before the last day of the month following the close of such calendar quarter, remit the taxes withheld in such form or return as

1 prescribed by the director of revenue and pay over to the director of revenue or to a depository
2 designated by the director of revenue the taxes so required to be deducted and withheld.

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

6 5. Notwithstanding other provisions of this chapter to the contrary, the commissioner of
7 administration, for all taxable years beginning on or after January 1, 1999, but none after
8 December 31, 2015, shall annually estimate the amount of state income tax revenues collected
9 pursuant to this chapter which are received from nonresident members of professional athletic
10 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a
11 period of sixteen years, sixty percent of the annual estimate of taxes generated from the
12 nonresident entertainer and professional athletic team income tax shall be allocated annually to
13 the Missouri arts council trust fund, and shall be transferred from the general revenue fund to the
14 Missouri arts council trust fund established in section 185.100 and any amount transferred shall
15 be in addition to such agency's budget base for each fiscal year. The director shall by rule
16 establish the method of determining the portion of personal service income of such persons that is
17 allocable to Missouri.

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

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

1 budget base for each fiscal year.

2 8. Notwithstanding other provisions of section 185.200 to the contrary, the commissioner
3 of administration, for all taxable years beginning on or after January 1, 1999, but for none after
4 December 31, 2015, shall estimate annually the amount of state income tax revenues collected
5 pursuant to this chapter which are received from nonresident members of professional athletic
6 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a
7 period of sixteen years, ten percent of the annual estimate of taxes generated from the nonresident
8 entertainer and professional athletic team income tax shall be allocated annually to the Missouri
9 public television broadcasting corporation special fund, and shall be transferred from the general
10 revenue fund to the Missouri public television broadcasting corporation special fund, and any
11 amount transferred shall be in addition to such agency's budget base for each fiscal year;
12 provided, however, that twenty-five percent of such allocation shall be used for grants to public
13 radio stations which were qualified by the corporation for public broadcasting as of November 1,
14 1996. Such grants shall be distributed to each of such public radio stations in this state after
15 receipt of the station's certification of operating and programming expenses for the prior fiscal
16 year. Certification shall consist of the most recent fiscal year financial statement submitted by a
17 station to the corporation for public broadcasting. The grants shall be divided into two categories,
18 an annual basic service grant and an operating grant. The basic service grant shall be equal to
19 thirty-five percent of the total amount and shall be divided equally among the public radio
20 stations receiving grants. The remaining amount shall be distributed as an operating grant to the
21 stations on the basis of the proportion that the total operating expenses of the individual station in
22 the prior fiscal year bears to the aggregate total of operating expenses for the same fiscal year for
23 all Missouri public radio stations which are receiving grants.

24 9. Notwithstanding other provisions of section 253.402 to the contrary, the commissioner
25 of administration, for all taxable years beginning on or after January 1, 1999, but for none after
26 December 31, 2015, shall estimate annually the amount of state income tax revenues collected
27 pursuant to this chapter which are received from nonresident members of professional athletic
28 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a
29 period of sixteen years, ten percent of the annual estimate of taxes generated from the nonresident
30 entertainer and professional athletic team income tax shall be allocated annually to [the Missouri
31 department of natural resources Missouri historic preservation revolving fund, and shall be
32 transferred from the general revenue fund to the Missouri department of natural resources
33 Missouri historic preservation revolving fund established in section 253.402 and any amount
34 transferred shall be in addition to such agency's budget base for each fiscal year] historically
35 black colleges and universities (HBCU), to be allocated based on the student enrollment in each
36 university and to be used solely for youth sport safety in each university's athletic facility,
37 including physical safety and therapy. As authorized pursuant to subsection 2 of section 30.953,

1 it is the intention and desire of the general assembly that the state treasurer convey, to the
2 Missouri investment trust on January 1, 1999, up to one hundred percent of the balances of the
3 Missouri arts council trust fund established pursuant to section 185.100 and the Missouri
4 humanities council trust fund established pursuant to section 186.055. The funds shall be
5 reconveyed to the state treasurer by the investment trust as follows: the Missouri arts council
6 trust fund, no earlier than January 2, 2009; and the Missouri humanities council trust fund, no
7 earlier than January 2, 2009.

8 9. This section shall not be construed to apply to any person who makes a presentation for
9 professional or technical education purposes or to apply to any presentation that is part of a
10 seminar, conference, convention, school, or similar program format designed to provide
11 professional or technical education.”; and
12

13 Further amend said bill by amending the title, enacting clause, and intersectional references
14 accordingly.
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