

**HOUSE** \_\_\_\_\_ **AMENDMENT NO.** \_\_\_\_\_

**Offered By**

AMEND House Committee Substitute #2 for Senate Committee Substitute for Senate Bill No. 117, Page 27, Section 140.910, Line 92, by inserting after all of said section and 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. For purposes of this section, the term "person, venue, or entity who pays compensation" shall not be construed to include any person, venue, or entity

1 that is exempt from taxation under 26 U.S.C. Section 501(c)(3) and that pays an amount to the  
2 nonresident entertainer for the entertainer's appearance but receives no benefit from the  
3 entertainer's appearance other than the entertainer's performance.

4 3. Any person, venue, or entity required to deduct and withhold tax pursuant to subsection  
5 2 of this section shall, for each calendar quarter, on or before the last day of the month following  
6 the close of such calendar quarter, remit the taxes withheld in such form or return as prescribed by  
7 the director of revenue and pay over to the director of revenue or to a depository designated by the  
8 director of revenue the taxes so required to be deducted and withheld.

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

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

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

34 7. Notwithstanding other provisions of section 182.812 to the contrary, the commissioner  
35 of administration, for all taxable years beginning on or after January 1, 1999, but for none after  
36 December 31, 2015, shall estimate annually the amount of state income tax revenues collected

1 pursuant to this chapter which are received from nonresident members of professional athletic  
2 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a  
3 period of sixteen years, ten percent of the annual estimate of taxes generated from the nonresident  
4 entertainer and professional athletic team income tax shall be allocated annually to the Missouri  
5 state library networking fund, and shall be transferred from the general revenue fund to the  
6 secretary of state for distribution to public libraries for acquisition of library materials as  
7 established in section 182.812 and any amount transferred shall be in addition to such agency's  
8 budget base for each fiscal year.

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

31 9. Notwithstanding other provisions of section 253.402 to the contrary, the commissioner  
32 of administration, for all taxable years beginning on or after January 1, 1999, but for none after  
33 December 31, 2015, shall estimate annually the amount of state income tax revenues collected  
34 pursuant to this chapter which are received from nonresident members of professional athletic  
35 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a  
36 period of sixteen years, ten percent of the annual estimate of taxes generated from the nonresident

1 entertainer and professional athletic team income tax shall be allocated annually to the Missouri  
2 department of natural resources Missouri historic preservation revolving fund, and shall be  
3 transferred from the general revenue fund to the Missouri department of natural resources  
4 Missouri historic preservation revolving fund established in section 253.402 and any amount  
5 transferred shall be in addition to such agency's budget base for each fiscal year. As authorized  
6 pursuant to subsection 2 of section 30.953, it is the intention and desire of the general assembly  
7 that the state treasurer convey, to the Missouri investment trust on January 1, 1999, up to one  
8 hundred percent of the balances of the Missouri arts council trust fund established pursuant to  
9 section 185.100 and the Missouri humanities council trust fund established pursuant to section  
10 186.055. The funds shall be reconveyed to the state treasurer by the investment trust as follows:  
11 the Missouri arts council trust fund, no earlier than January 2, 2009; and the Missouri humanities  
12 council trust fund, no earlier than January 2, 2009.” ; and

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