

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 508, Page 2, Section 43.530, Line 23, by
2 inserting immediately after said line the following:

3
4 "71.620. 1. Hereafter no person following for a livelihood the profession or calling of
5 minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a college,
6 priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiropodist, physician
7 or surgeon in this state shall be taxed or made liable to pay any municipal or other corporation tax or
8 license fee of any description whatever for the privilege of following or carrying on such profession
9 or calling, and, after December 31, 2003, no investment funds service corporation, as defined in
10 section 143.451, may be required to pay, or shall be taxed or made liable to pay any municipal or
11 other corporation tax or license fee of any description whatever for the privilege of following or
12 carrying on its business or occupation, in excess of or in an aggregate amount exceeding twenty-five
13 thousand dollars annually, any law, ordinance or charter to the contrary notwithstanding.

14 2. No person following for a livelihood the profession of insurance agent or broker,
15 veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or
16 salesman in this state shall be taxed or made liable to pay any municipal or other corporation tax or
17 license fee for the privilege of following or carrying on his or her profession by a municipality unless
18 that person maintains a business office within that municipality. The total tax or fee shall not exceed
19 two thousand five hundred dollar in the aggregate for each insurance agency or brokerage firm and
20 its affiliate entities, including those affiliate entities performing any ancillary business options.

21 3. Notwithstanding any other provision of law to the contrary, after September 1, 2004, no
22 village with less than one thousand three hundred inhabitants shall impose a business license tax in
23 excess of fifteen thousand dollars per license.

24 71.620. 1. Hereafter no person following for a livelihood the profession or calling of
25 minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a college,
26 priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiropodist, physician
27 or surgeon in this state shall be taxed or made liable to pay any municipal or other corporation tax or
28 license fee of any description whatever for the privilege of following or carrying on such profession
29 or calling, and, after December 31, 2003, no investment funds service corporation, as defined in
30 section 143.451, may be required to pay, or shall be taxed or made liable to pay any municipal or
31 other corporation tax or license fee of any description whatever for the privilege of following or
32 carrying on its business or occupation, in excess of or in an aggregate amount exceeding twenty-five
33 thousand dollars annually, any law, ordinance or charter to the contrary notwithstanding.

34 2. No person following for a livelihood the profession of insurance agent or broker,
35 veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or
36 salesman in this state shall be taxed or made liable to pay any municipal or other corporation tax or

Action Taken _____ Date _____

1 license fee for the privilege of following or carrying on his or her profession by a municipality unless
2 that person maintains a business office within that municipality.

3 3. Notwithstanding any other provision of law to the contrary, after September 1, 2004, no
4 village with less than one thousand three hundred inhabitants shall impose a business license tax in
5 excess of fifteen thousand dollars per license.; and
6

7
8 Further amend said bill by amending the title, enacting clause, and intersectional references
9 accordingly.
10