

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."; and

24  
25 Further amend said bill by amending the title, enacting clause, and intersectional references  
26 accordingly.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_