

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1190

97TH GENERAL ASSEMBLY

Reported from the Committee on Transportation and Infrastructure, April 30, 2014, with recommendation that the Senate Committee Substitute do pass.

TERRY L. SPIELER, Secretary.

4671S.02C

AN ACT

To repeal sections 143.041, 143.071, 143.191, 144.610, 285.230, 285.232, 285.233, 285.234, and 304.180, RSMo, and to enact in lieu thereof thirteen new sections relating to facilitating rapid response to disasters, with an existing penalty provision.

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

Section A. Sections 143.041, 143.071, 143.191, 144.610, 285.230, 285.232, 285.233, 285.234, and 304.180, RSMo, are repealed and thirteen new sections enacted in lieu thereof, to be known as sections 143.041, 143.071, 143.191, 144.610, 190.270, 190.275, 190.280, 190.285, 285.230, 285.232, 285.233, 285.234, and 304.180, to read as follows:

143.041. 1. A tax is hereby imposed for every taxable year on the income of every nonresident individual which is derived from sources within this state. The tax shall be that amount which bears the same ratio to the tax applicable to the individual if he would have been a resident as (A) his Missouri nonresident adjusted gross income as determined under section 143.181 (Missouri adjusted gross income derived from sources within this state) bears to (B) his Missouri adjusted gross income derived from all sources.

2. **The provisions of this section shall not apply to out-of-state businesses or out-of-state employees operating under sections 190.270 to 190.285.**

143.071. 1. For all tax years beginning before September 1, 1993, a tax is hereby imposed upon the Missouri taxable income of corporations in an amount equal to five percent of Missouri taxable income.

2. For all tax years beginning on or after September 1, 1993, a tax is hereby imposed upon the Missouri taxable income of corporations in an amount

6 equal to six and one-fourth percent of Missouri taxable income.

7 **3. The provisions of this section shall not apply to out-of-state**
8 **businesses operating under sections 190.270 to 190.285.**

143.191. 1. Every employer maintaining an office or transacting any
2 business within this state and making payment of any wages taxable under
3 sections 143.011 to 143.998 to a resident or nonresident individual shall deduct
4 and withhold from such wages for each payroll period the amount provided in
5 subsection 3 of this section.

6 2. The term "wages" referred to in subsection 1 of this section means
7 wages as defined by section 3401(a) of the Internal Revenue Code of 1986, as
8 amended. The term "employer" means any person, firm, corporation, association,
9 fiduciary of any kind, or other type of organization for whom an individual
10 performs service as an employee, except that if the person or organization for
11 whom the individual performs service does not have control of the payment of
12 compensation for such service, the term "employer" means the person having
13 control of the payment of the compensation. The term includes the United States,
14 this state, other states, and all agencies, instrumentalities, and subdivisions of
15 any of them.

16 3. The method of determining the amount to be withheld shall be
17 prescribed by regulations of the director of revenue. The prescribed table,
18 percentages, or other method shall result, so far as practicable, in withholding
19 from the employee's wages during each calendar year an amount substantially
20 equivalent to the tax reasonably estimated to be due from the employee under
21 sections 143.011 to 143.998 with respect to the amount of such wages included in
22 his Missouri adjusted gross income during the calendar year.

23 4. For purposes of this section an employee shall be entitled to the same
24 number of personal and dependency withholding exemptions as the number of
25 exemptions to which he is entitled for federal income tax withholding purposes.
26 An employer may rely upon the number of federal withholding exemptions
27 claimed by the employee, except where the employee provides the employer with
28 a form claiming a different number of withholding exemptions in this state.

29 5. The director of revenue may enter into agreements with the tax
30 departments of other states (which require income tax to be withheld from the
31 payment of wages) so as to govern the amounts to be withheld from the wages of
32 residents of such states under this section. Such agreements may provide for
33 recognition of anticipated tax credits in determining the amounts to be withheld

34 and, under regulations prescribed by the director of revenue, may relieve
35 employers in this state from withholding income tax on wages paid to nonresident
36 employees. The agreements authorized by this subsection are subject to the
37 condition that the tax department of such other states grant similar treatment
38 to residents of this state.

39 6. The director of revenue shall enter into agreements with the Secretary
40 of the Treasury of the United States or with the appropriate secretaries of the
41 respective branches of the Armed Forces of the United States for the withholding,
42 as required by subsections 1 and 2 of this section, of income taxes due the state
43 of Missouri on wages or other payments for service in the armed services of the
44 United States or on payments received as retirement or retainer pay of any
45 member or former member of the Armed Forces entitled to such pay.

46 7. Subject to appropriations for the purpose of implementing this section,
47 the director of revenue shall comply with provisions of the laws of the United
48 States as amended and the regulations promulgated thereto in order that all
49 residents of this state receiving monthly retirement income as a civil service
50 annuitant from the federal government taxable by this state may have withheld
51 monthly from any such moneys, whether pension, annuities or otherwise, an
52 amount for payment of state income taxes as required by state law, but such
53 withholding shall not be less than twenty-five dollars per quarter.

54 **8. The provisions of this section shall not apply to out-of-state**
55 **businesses operating under sections 190.270 to 190.285.**

144.610. 1. A tax is imposed for the privilege of storing, using or
2 consuming within this state any article of tangible personal property, excluding
3 motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard
4 motors required to be titled under the laws of the state of Missouri and subject
5 to tax under subdivision (9) of subsection 1 of section 144.020, purchased on or
6 after the effective date of sections 144.600 to 144.745 in an amount equivalent to
7 the percentage imposed on the sales price in the sales tax law in section
8 144.020. This tax does not apply with respect to the storage, use or consumption
9 of any article of tangible personal property purchased, produced or manufactured
10 outside this state until the transportation of the article has finally come to rest
11 within this state or until the article has become commingled with the general
12 mass of property of this state.

13 2. Every person storing, using or consuming in this state tangible
14 personal property subject to the tax in subsection 1 of this section is liable for the

15 tax imposed by this law, and the liability shall not be extinguished until the tax
16 is paid to this state, but a receipt from a vendor authorized by the director of
17 revenue under the rules and regulations that he prescribes to collect the tax,
18 given to the purchaser in accordance with the provisions of section 144.650,
19 relieves the purchaser from further liability for the tax to which receipt refers.

20 3. Because this section no longer imposes a Missouri use tax on the
21 storage, use, or consumption of motor vehicles, trailers, motorcycles, mopeds,
22 motortricycles, boats, and outboard motors required to be titled under the laws
23 of the state of Missouri, in that the state sales tax is now imposed on the titling
24 of such property, the local sales tax, rather than the local use tax, applies.

25 4. **The provisions of this section shall not apply to out-of-state**
26 **businesses or out-of-state employees operating under sections 190.270**
27 **to 190.285.**

190.270. Sections 190.270 to 190.285 shall be known and may be
2 cited as the "Facilitating Business Rapid Response to State Declared
3 Disasters Act".

190.275. As used in sections 190.270 to 190.285, unless the context
2 clearly indicates otherwise, the following terms shall mean:

3 (1) "Declared state disaster" or "emergency", a disaster or
4 emergency event for which a governor's state of emergency
5 proclamation has been issued or that the President of the United States
6 has declared to be a major disaster or emergency;

7 (2) "Disaster period", the period of time that begins ten days
8 before the governor's proclamation of a state of emergency or the
9 declaration by the President of the United States of a major disaster or
10 emergency, whichever occurs first, and extending for a period of sixty
11 calendar days following the end of the period specified in the
12 proclamation or declaration or sixty calendar days from the
13 proclamation or declaration if no end is provided. The governor may
14 extend the disaster period as warranted;

15 (3) "Infrastructure", property and equipment owned or used by
16 a public utility, communications network, broadband and internet
17 service provider, cable and video service provider, gas distribution
18 system, or water pipeline that provides service to more than one
19 customer or person, including related support facilities. Infrastructure
20 includes real and personal property such as buildings, offices, power
21 lines, cable lines, poles, communication lines, pipes, structures, and

22 equipment; and

23 (4) "Out-of-state business", a business entity:

24 (a) That does not have a presence in the state;

25 (b) That does not conduct business in the state;

26 (c) That has no registrations, tax filings, or nexus in the state
27 before the declared disaster or emergency; and

28 (d) Whose assistance in repairing, renovating, installing, or
29 building infrastructure related to a declared state disaster or
30 emergency is requested by the state, a county, city, town, or other
31 political subdivision of the state or a registered business that owns or
32 uses infrastructure as defined in this section.

33 Out-of-state business includes a business entity that is affiliated with
34 a registered business solely through common ownership as long as that
35 business entity does not have any registrations, tax filings, or nexus in
36 the state before the declared state disaster or emergency. For purposes
37 of this section, a prior registration as an out-of-state business for a
38 declared disaster or emergency shall not be considered a registration
39 in this state.

40 (5) "Out-of-state employee", an individual who does not work in
41 the state except for disaster or emergency related work during a
42 disaster period;

43 (6) "Registered business", a business entity that is registered or
44 licensed to do business in the state before the declared state disaster
45 or emergency.

190.280. 1. An out-of-state business that conducts operations
2 within the state for purposes of assisting in repairing, renovating,
3 installing, or building infrastructure related to a declared state
4 disaster or emergency during the disaster period shall not be
5 considered to have established a level of presence that would subject
6 the business or any of its out-of-state employees to any of the following
7 state or local employment, licensing, or registration requirements:

8 (1) Except as set forth in section 190.285, registration with the
9 secretary of state;

10 (2) Withholding or income tax registration, filing, or remitting
11 requirements; and

12 (3) Use tax on equipment used or consumed during the disaster
13 period if such equipment does not remain in the state after the disaster

14 period.

15 2. An out-of-state employee shall not be considered to have
16 established residency or a presence in the state that would require that
17 person or that person's employer to file and pay income taxes, to be
18 subjected to tax withholdings, or to file and pay any other state or local
19 income or withholding tax or fee for work repairing, renovating,
20 installing, or building infrastructure during the disaster period.

21 3. After the conclusion of a disaster period, an out-of-state
22 business or out-of-state employee that remains in the state is fully
23 subject to the state or local employment, licensing, or registration
24 requirements listed in this section or that were otherwise suspended
25 under sections 190.270 to 190.285 during the disaster period.

 190.285. 1. An out-of-state business shall provide notification to
2 the secretary of state within ten days after entry to the state during a
3 disaster period that the out-of-state business is in the state for
4 purposes of responding to the declared state disaster or
5 emergency. The out-of-state business shall provide to the secretary of
6 state information related to the out-of-state business including, but not
7 limited to, the following:

- 8 (1) Name;
9 (2) State of domicile;
10 (3) Principal business address;
11 (4) Federal employer identification number;
12 (5) The date when the out-of-state business entered the state; and
13 (6) Contact information while the out-of-state business is in this
14 state.

15 2. A registered business shall provide the notification required
16 in subsection 1 of this section for an affiliate of the registered business
17 that enters the state as an out-of-state business. The notification under
18 this subsection also must include contact information for the registered
19 business in the state.

20 3. An out-of-state business that remains in the state after a
21 disaster period shall notify the secretary of state within ten days after
22 the end of the disaster period and shall meet all registration, licensing,
23 and filing requirements resulting from any business presence or
24 activity in the state.

25 4. The secretary of state shall provide information received from

26 **out-of-state businesses or registered businesses under this section to**
27 **the department of revenue within thirty days after receipt of**
28 **notification.**

285.230. 1. As used in this section, "transient employer" means an
2 employer as defined in sections 143.191, 287.030, and 288.032 making payment
3 of wages taxable under chapters 143, 287, and 288 who is not domiciled in this
4 state and who temporarily transacts any business within the state, but shall not
5 include any employer who is not subject to Missouri income tax because of the
6 provisions of 15 U.S.C. 381. The transaction of business shall be considered
7 temporary at any time it cannot be reasonably expected to continue for a period
8 of twenty-four consecutive months. Professional athletic teams and professional
9 entertainers domiciled in a state other than Missouri shall be deemed a
10 "transient employer" for the purposes of this section, unless the person or entity
11 who pays compensation to the nonresident entertainer has fully complied with the
12 provisions of section 143.183 in which case the nonresident entertainer shall not
13 be considered a transient employer.

14 2. Employers meeting the following criteria shall not be required to file
15 a financial assurance instrument as required by this section:

16 (1) The principal place of business of the employer must be in a county of
17 another state which is contiguous to the state of Missouri; and

18 (2) The employer must have been under contract to perform work in
19 Missouri for at least sixty days cumulatively out of twelve months during each of
20 the two calendar years immediately preceding the employer's initial application
21 for exemption from the provisions of this section; and

22 (3) The employer must have in his possession a tax clearance from the
23 department of revenue and the division of employment security stating that the
24 employer has faithfully complied with the tax laws of this state during the period
25 set out in subdivision (2) of this subsection.

26 Within ninety days of August 13, 1988, such employers must obtain initial tax
27 clearances in accordance with subdivision (3) of this subsection. Any tax
28 clearance issued under the provisions of this section by the division of
29 employment security shall be submitted to the department of revenue. On or
30 before January thirty-first of each year, except January thirty-first following the
31 year during which the employer first meets these criteria, the employer shall
32 submit application to the department of revenue and division of employment
33 security for a renewed tax clearance. Failure to submit such renewal applications

34 or failure to comply with applicable Missouri taxing and employment security
35 laws during the period between annual renewal dates or removal of the
36 employer's principal place of business from a county in another state which is
37 contiguous to Missouri to a state other than Missouri shall immediately subject
38 the employer to all provisions of this section. An employer meeting the
39 requirements of this subsection shall still be subject to the provisions of
40 subsection 5 of this section.

41 3. Every transient employer shall file with the director of revenue a
42 financial assurance instrument including, but not limited to, a cash bond, a
43 surety bond, or an irrevocable letter of credit as defined in section 400.5-103
44 issued by any state or federal financial institution. The financial assurance
45 instrument shall be in an amount not less than the average estimated quarterly
46 withholding tax liability of the applicant, but in no case less than five thousand
47 dollars nor more than twenty-five thousand dollars. Any corporate surety shall
48 be licensed to do such business in this state and approved by the director of
49 revenue to act as a surety. The transient employer shall be the principal obligor
50 and the state of Missouri shall be the obligee. The financial assurance
51 instrument shall be conditioned upon the prompt filing of true reports and the
52 payment by such employer to the director of revenue of any and all withholding
53 taxes which are now or which hereafter may be levied or imposed by the state of
54 Missouri, upon the employer, together with any and all penalties and interest
55 thereon, and generally upon the faithful compliance with the provisions of
56 chapters 143, 287, and 288.

57 4. Any transient employer who is already otherwise required to file a
58 financial assurance instrument as a condition of any contract, provided said
59 financial assurance instrument guarantees payment of all applicable state taxes
60 and all withholding taxes levied or imposed by the state and provided that such
61 financial assurance instrument is delivered by certified mail to the department
62 of revenue by the applicable awarding entity at least fourteen days before the
63 execution of the contract for the performance of work, may use the same financial
64 assurance instrument to comply with the provisions of this section. Before such
65 financial assurance instrument is approved by the awarding entity, the director
66 of revenue shall be satisfied that such financial assurance instrument is sufficient
67 to cover all taxes imposed by this state and the director shall so notify the
68 awarding entity of the decision within the fourteen days prior to the execution of
69 the contract. Failure to do so by the director shall waive any right to disapprove

70 such financial assurance instrument. Before a financial assurance instrument is
71 released by the entity awarding the contract, a tax clearance shall be obtained
72 from the director of revenue that such transient employer has faithfully complied
73 with all the tax laws of this state.

74 5. Every transient employer shall certify to the director of revenue that
75 such employer has sufficient workers' compensation insurance either through a
76 self-insurance program or a policy of workers' compensation insurance issued by
77 an approved workers' compensation carrier. The self-insurance program shall be
78 approved by the division of workers' compensation pursuant to section
79 287.280. The insurance policy shall be in a contract form approved by the
80 department of insurance, financial institutions and professional registration.

81 6. In the event that liability upon the financial assurance instrument thus
82 filed by the transient employer shall be discharged or reduced, whether by
83 judgment rendered, payment made or otherwise, or if in the opinion of the
84 director of revenue any surety on a bond theretofore given or financial institution
85 shall have become unsatisfactory or unacceptable, then the director of revenue
86 may require the employer to file a new financial assurance instrument in the
87 same form and amount. If such new financial assurance instrument shall be
88 furnished by such employer as above provided, the director of revenue shall upon
89 satisfaction of any liability that has accrued, release the surety on the old bond
90 or financial institution issuing the irrevocable letter of credit.

91 7. Any surety on any bond or financial institution issuing an irrevocable
92 letter of credit furnished by any transient employer as provided in this section
93 shall be released and discharged from any and all liability to the state of Missouri
94 accruing on such bond or irrevocable letter of credit after the expiration of sixty
95 days from the date upon which such surety or financial institution shall have
96 lodged with the director of revenue a written request to be released and
97 discharged; but the request shall not operate to relieve, release or discharge such
98 surety or financial institution from any liability already accrued or which shall
99 accrue during and before the expiration of said sixty-day period. The director of
100 revenue shall promptly on receipt of notice of such request notify the employer
101 who furnished such bond or irrevocable letter of credit and such employer shall
102 on or before the expiration of such sixty-day period file with the director of
103 revenue a new financial assurance instrument satisfactory to the director of
104 revenue in the amount and form provided in this section.

105 8. Notwithstanding the limitation as to the amount of any financial

106 assurance instrument fixed by this section, if a transient employer becomes
107 delinquent in the payment of any tax or tenders a check in payment of tax which
108 check is returned unpaid because of insufficient funds, the director may demand
109 an additional instrument of such employer in an amount necessary, in the
110 judgment of the director, to protect the revenue of the state. The penal sum of
111 the additional instrument and the instrument furnished under the provisions of
112 the law requiring such instrument may not exceed two quarters' estimated tax
113 liability.

114 9. For any period when a transient employer fails to meet the
115 requirements of this section, there shall be added to any deficiency assessed
116 against a transient employer, in addition to any other addition, interest, and
117 penalties, an amount equal to twenty-five percent of the deficiency.

118 10. A taxpayer commits the crime of failure to file a financial assurance
119 instrument if he knowingly fails to comply with the provisions of this section.

120 11. Failure to file a financial assurance instrument is a class A
121 misdemeanor. Pursuant to section 560.021, a corporation found guilty of failing
122 to file a financial assurance instrument may be fined up to five thousand dollars
123 or any higher amount not exceeding twice the amount the employer profited from
124 the commission of the offense.

125 12. Failing to register with the department of revenue and execute the
126 financial assurance instrument herein provided, prior to beginning the
127 performance of any contract, shall prohibit the employer from performing on such
128 contract until he complies with such requirements.

129 13. Each employer shall keep full and accurate records clearly indicating
130 the names, occupations, and crafts, if applicable, of every person employed by him
131 together with an accurate record of the number of hours worked by each employee
132 and the actual wages paid. The payroll records required to be so kept shall be
133 open to inspection by any authorized representative of the department of revenue
134 at any reasonable time and as often as may be necessary and such records shall
135 not be destroyed or removed from the state for a period of one year following the
136 completion of the contract in connection with which the records are made.

137 14. The entering into of any contract for the performance of work in the
138 state of Missouri by any such employer shall be deemed to constitute an
139 appointment of the secretary of state as registered agent of such employer for
140 purposes of accepting service of any process, or of any notice or demand required
141 or permitted by law. The service of any such process, notice or demand, when

142 served on the secretary of state shall have the same legal force and validity as if
143 served upon the employer personally within the state.

144 15. In addition, any employer who fails to file a financial assurance
145 instrument as required by this section shall be prohibited from contracting for or
146 performing labor on any public works project in this state for a period of one year.

147 16. Whenever a transient employer ceases to engage in activity within the
148 state it shall be the duty of such transient employer to notify the director of
149 revenue in writing at least ten days prior to the time the discontinuance takes
150 effect.

151 **17. The provisions of this section shall not apply to out-of-state**
152 **businesses operating under sections 190.270 to 190.285.**

285.232. 1. Subject to the provisions of section 285.230, any county, city,
2 town, village or any other political subdivision which requires a building permit
3 for a person to perform certain construction projects shall require a transient
4 employer to show proof that the employer has been issued a tax clearance and has
5 filed a financial assurance instrument as required by section 285.230 before such
6 entity issues a building permit to the transient employer. If any transient
7 employer obtains a building permit without providing such proof, provides a
8 fraudulently obtained tax clearance or a fraudulent financial assurance
9 instrument or through any misrepresentation or any other fraudulent act or in
10 any way violates the provisions of sections 285.230 to 285.234, the Missouri
11 department of revenue shall request a temporary restraining order or seek
12 injunctive relief to immediately prohibit further performance of work by the
13 transient employer on such contract or project. The court may direct that any
14 payments due such transient employer be equitably distributed in satisfaction of
15 the transient employer's obligations pursuant to sections 285.230 to
16 285.234. Upon issuance of such order by a court of competent jurisdiction, the
17 person for whom the work is being performed may engage another contractor as
18 provided by law or any provision of contract and the person shall not be deemed
19 to be in violation of the contract with such transient employer removed by the
20 court. Nothing in this section shall be construed to create or constitute a liability
21 to or a cause of action against a city or county in regard to the issuance of any
22 license pursuant to this section.

23 2. Any contractor for private or public construction work in this state
24 which contracts with or otherwise engages a subcontractor, which is deemed a
25 transient employer as defined in section 285.230, to perform any portion of such

26 work, shall require such subcontractor to show proof of having filed a financial
27 assurance instrument with the director of revenue as required by section 285.230
28 and to show proof that the subcontractor holds a current valid certificate of
29 insurance for workers' compensation coverage in this state, prior to the
30 subcontractor performing any work on the project. If the subcontractor is
31 self-insured for purposes of workers' compensation, the contractor shall require
32 proof that such self-insurance by the subcontractor has been approved by the
33 division of workers' compensation. The contractor shall not allow the
34 subcontractor to perform on such contract until proof of compliance as required
35 by this section has been provided to the contractor. If a subcontractor which is
36 deemed to be a transient employer has previously submitted proof of compliance
37 as required by this section to a state agency or political subdivision for which the
38 contract is being performed as a condition of being qualified to perform work for
39 such agency or political subdivision, the general contractor shall not be required
40 to obtain the proofs required by this section. If at any time prior to final payment
41 to a subcontractor for work performed on a project, a contractor is notified in
42 writing by the director of revenue or the director of the division of workers'
43 compensation that a subcontractor is in violation of sections 285.230 to 285.234,
44 the contractor shall withhold all or part of any payment to the subcontractor
45 under the contract for payment in satisfaction of the subcontractor's obligations
46 as a transient employer if so directed by the director of revenue or the director
47 of the division of workers' compensation. Any contractor withholding payment
48 and paying such funds in satisfaction of the subcontractor's obligations as a
49 transient employer if so directed by the director of revenue or the director of the
50 division of workers' compensation. Any contractor withholding payment and
51 paying such funds in satisfaction of the subcontractor's obligations as a transient
52 employer shall be deemed in compliance with the contract with the subcontractor
53 to the extent of the amount paid to fulfill such obligation and with the laws of
54 this state regarding timely payment under construction contracts and shall not
55 be subject to any civil or criminal penalty for withholding such payment.

56 3. Notwithstanding the provision of section 32.057, the Missouri
57 department of revenue shall at least quarterly submit for publication in the
58 Missouri Register a list of construction contractors performing work on
59 construction projects in Missouri who are known by the department to be deemed
60 transient employers pursuant to section 285.230. The department shall also
61 update such list monthly and make such list available upon request without cost

62 to any person.

63 **4. The provisions of this section shall not apply to out-of-state**
64 **businesses operating under sections 190.270 to 190.285.**

 285.233. 1. Any transient employer, as defined in this chapter, failing to
2 conclusively show at any time that he has complied with the provisions of section
3 285.230, relating to the filing of a financial assurance instrument, shall, before
4 beginning performance on any contract made with a political subdivision, deposit
5 with that political subdivision an amount equal to twenty percent of labor costs
6 as specified in such contract which will be held in escrow by the political
7 subdivision and payable only to the department of revenue, the division of
8 employment security or the division of workers' compensation after the actual
9 amount of tax liability is determined. In the event that labor costs are not
10 separately stated in the contract, the amount to be held in escrow shall be ten
11 percent of the contract amount. Any amount remaining in the escrow fund after
12 payments are made shall be refunded to the contractor. Failure of a political
13 subdivision to properly escrow funds required under this section will make it
14 ineligible to receive state funds for public works projects for a period of one year
15 from the date the infraction is discovered.

16 2. Any transient employer failing to conclusively show at any time that
17 he has complied with the provisions of section 285.230, relating to the filing of a
18 financial assurance instrument, shall, before beginning performance on any
19 contract made with a private entity deposit with that private entity an amount
20 equal to twenty percent of labor costs as specified in such contract which will be
21 held in escrow by the private entity and payable only to the department of
22 revenue, the division of employment security or the division of workers'
23 compensation after the actual amount of tax liability is determined. In the event
24 that labor costs are not separately stated in the contract, the amount to be held
25 in escrow shall be ten percent of the contract amount. Any amount remaining in
26 the escrow fund after payments are made shall be refunded to the
27 contractor. Failure of a private entity to properly escrow funds required under
28 this section shall make such entity liable for the full amount of the state
29 withholding, workers' compensation, and employment security tax liability
30 resulting from the transient employers' contract with that private entity.

31 3. In addition to any other penalty, interest, or remedy imposed by this
32 section, any transient employer that fails to post a financial assurance
33 instrument or escrow funds as provided for in this section shall be subject to a

34 writ of attachment as provided for in chapter 521 or any other injunctive relief
35 provided for by law.

36 **4. The provisions of this section shall not apply to out-of-state**
37 **businesses or out-of-state employees operating under sections 190.270**
38 **to 190.285.**

285.234. 1. Every transient employer, as defined in section 285.230 shall
2 post in a prominent and easily accessible place at the work site a clearly legible
3 copy of the following:

4 (1) The notice of registration for employer withholding issued to such
5 transient employer by the director of revenue;

6 (2) Proof of coverage for workers' compensation insurance or
7 self-insurance signed by the transient employer and verified by the department
8 of revenue through the records of the division of workers' compensation; and

9 (3) The notice of registration for unemployment insurance issued to such
10 transient employer by the division of employment security.

11 2. Any transient employer failing to comply with the provisions of this
12 section shall be liable for a penalty of five hundred dollars per day until the
13 notices required by this section are posted as provided by this section.

14 **3. The provisions of this section shall not apply to out-of-state**
15 **businesses operating under sections 190.270 to 190.285.**

304.180. 1. No vehicle or combination of vehicles shall be moved or
2 operated on any highway in this state having a greater weight than twenty
3 thousand pounds on one axle, no combination of vehicles operated by transporters
4 of general freight over regular routes as defined in section 390.020 shall be moved
5 or operated on any highway of this state having a greater weight than the vehicle
6 manufacturer's rating on a steering axle with the maximum weight not to exceed
7 twelve thousand pounds on a steering axle, and no vehicle shall be moved or
8 operated on any state highway of this state having a greater weight than
9 thirty-four thousand pounds on any tandem axle; the term "tandem axle" shall
10 mean a group of two or more axles, arranged one behind another, the distance
11 between the extremes of which is more than forty inches and not more than
12 ninety-six inches apart.

13 2. An "axle load" is defined as the total load transmitted to the road by
14 all wheels whose centers are included between two parallel transverse vertical
15 planes forty inches apart, extending across the full width of the vehicle.

16 3. Subject to the limit upon the weight imposed upon a highway of this

17 state through any one axle or on any tandem axle, the total gross weight with
 18 load imposed by any group of two or more consecutive axles of any vehicle or
 19 combination of vehicles shall not exceed the maximum load in pounds as set forth
 20 in the following table:

21 Distance in feet between the extremes
 22 of any group of two or more consecutive
 23 axles, measured to the nearest foot,

24	except where indicated otherwise		Maximum load in pounds			
25	feet	2 axles	3 axles	4 axles	5 axles	6 axles
26	4	34,000				
27	5	34,000				
28	6	34,000				
29	7	34,000				
30	8	34,000	34,000			
31	More than 8	38,000	42,000			
32	9	39,000	42,500			
33	10	40,000	43,500			
34	11	40,000	44,000			
35	12	40,000	45,000	50,000		
36	13	40,000	45,500	50,500		
37	14	40,000	46,500	51,500		
38	15	40,000	47,000	52,000		
39	16	40,000	48,000	52,500	58,000	
40	17	40,000	48,500	53,500	58,500	
41	18	40,000	49,500	54,000	59,000	
42	19	40,000	50,000	54,500	60,000	
43	20	40,000	51,000	55,500	60,500	66,000
44	21	40,000	51,500	56,000	61,000	66,500
45	22	40,000	52,500	56,500	61,500	67,000
46	23	40,000	53,000	57,500	62,500	68,000
47	24	40,000	54,000	58,000	63,000	68,500
48	25	40,000	54,500	58,500	63,500	69,000
49	26	40,000	55,500	59,500	64,000	69,500

50	27	40,000	56,000	60,000	65,000	70,000
51	28	40,000	57,000	60,500	65,500	71,000
52	29	40,000	57,500	61,500	66,000	71,500
53	30	40,000	58,500	62,000	66,500	72,000
54	31	40,000	59,000	62,500	67,500	72,500
55	32	40,000	60,000	63,500	68,000	73,000
56	33	40,000	60,000	64,000	68,500	74,000
57	34	40,000	60,000	64,500	69,000	74,500
58	35	40,000	60,000	65,500	70,000	75,000
59	36		60,000	66,000	70,500	75,500
60	37		60,000	66,500	71,000	76,000
61	38		60,000	67,500	72,000	77,000
62	39		60,000	68,000	72,500	77,500
63	40		60,000	68,500	73,000	78,000
64	41		60,000	69,500	73,500	78,500
65	42		60,000	70,000	74,000	79,000
66	43		60,000	70,500	75,000	80,000
67	44		60,000	71,500	75,500	80,000
68	45		60,000	72,000	76,000	80,000
69	46		60,000	72,500	76,500	80,000
70	47		60,000	73,500	77,500	80,000
71	48		60,000	74,000	78,000	80,000
72	49		60,000	74,500	78,500	80,000
73	50		60,000	75,500	79,000	80,000
74	51		60,000	76,000	80,000	80,000
75	52		60,000	76,500	80,000	80,000
76	53		60,000	77,500	80,000	80,000
77	54		60,000	78,000	80,000	80,000
78	55		60,000	78,500	80,000	80,000
79	56		60,000	79,500	80,000	80,000
80	57		60,000	80,000	80,000	80,000

81 Notwithstanding the above table, two consecutive sets of tandem axles may carry

82 a gross load of thirty-four thousand pounds each if the overall distance between
83 the first and last axles of such consecutive sets of tandem axles is thirty-six feet
84 or more.

85 4. Whenever the state highways and transportation commission finds that
86 any state highway bridge in the state is in such a condition that use of such
87 bridge by vehicles of the weights specified in subsection 3 of this section will
88 endanger the bridge, or the users of the bridge, the commission may establish
89 maximum weight limits and speed limits for vehicles using such bridge. The
90 governing body of any city or county may grant authority by act or ordinance to
91 the state highways and transportation commission to enact the limitations
92 established in this section on those roadways within the purview of such city or
93 county. Notice of the weight limits and speed limits established by the
94 commission shall be given by posting signs at a conspicuous place at each end of
95 any such bridge.

96 5. Nothing in this section shall be construed as permitting lawful axle
97 loads, tandem axle loads or gross loads in excess of those permitted under the
98 provisions of Section 127 of Title 23 of the United States Code.

99 6. Notwithstanding the weight limitations contained in this section, any
100 vehicle or combination of vehicles operating on highways other than the interstate
101 highway system may exceed single axle, tandem axle and gross weight limitations
102 in an amount not to exceed two thousand pounds. However, total gross weight
103 shall not exceed eighty thousand pounds, except as provided in subsections 9 and
104 10 of this section.

105 7. Notwithstanding any provision of this section to the contrary, the
106 department of transportation shall issue a single-use special permit, or upon
107 request of the owner of the truck or equipment, shall issue an annual permit, for
108 the transporting of any concrete pump truck or well-drillers' equipment. The
109 department of transportation shall set fees for the issuance of permits pursuant
110 to this subsection. Notwithstanding the provisions of section 301.133, concrete
111 pump trucks or well-drillers' equipment may be operated on state-maintained
112 roads and highways at any time on any day.

113 8. Notwithstanding the provision of this section to the contrary, the
114 maximum gross vehicle limit and axle weight limit for any vehicle or combination
115 of vehicles equipped with an idle reduction technology may be increased by a
116 quantity necessary to compensate for the additional weight of the idle reduction
117 system as provided for in 23 U.S.C. Section 127, as amended. In no case shall the

118 additional weight increase allowed by this subsection be greater than five
119 hundred fifty pounds. Upon request by an appropriate law enforcement officer,
120 the vehicle operator shall provide proof that the idle reduction technology is fully
121 functional at all times and that the gross weight increase is not used for any
122 purpose other than for the use of idle reduction technology.

123 9. Notwithstanding subsection 3 of this section or any other provision of
124 law to the contrary, the total gross weight of any vehicle or combination of
125 vehicles hauling livestock may be as much as, but shall not exceed, eighty-five
126 thousand five hundred pounds while operating on U.S. Highway 36 from St.
127 Joseph to U.S. Highway 63, on U.S. Highway 65 from the Iowa state line to U.S.
128 Highway 36, and on U.S. Highway 63 from the Iowa state line to U.S. Highway
129 36, and on U.S. Highway 63 from U.S. Highway 36 to Missouri Route 17. The
130 provisions of this subsection shall not apply to vehicles operated on the Dwight
131 D. Eisenhower System of Interstate and Defense Highways.

132 10. Notwithstanding any provision of this section or any other law to the
133 contrary, the total gross weight of any vehicle or combination of vehicles hauling
134 milk from a farm to a processing facility may be as much as, but shall not exceed,
135 eighty-five thousand five hundred pounds while operating on highways other than
136 the interstate highway system. The provisions of this subsection shall not apply
137 to vehicles operated and operating on the Dwight D. Eisenhower System of
138 Interstate and Defense Highways.

139 **11. Notwithstanding any provision of this section or any other**
140 **law to the contrary, the department of transportation shall issue**
141 **emergency utility response permits for the transporting of utility wires**
142 **or cables, poles, and equipment needed for repair work immediately**
143 **following a disaster where utility service has been disrupted. Under**
144 **exigent circumstances, verbal approval of such operation may be made**
145 **either by the motor carrier compliance supervisor or other designated**
146 **motor carrier services representative. Utility vehicles and equipment**
147 **used to assist utility companies granted special permits under this**
148 **subsection may be operated and transported on state-maintained roads**
149 **and highways at any time on any day. The department of**
150 **transportation shall promulgate all necessary rules and regulations for**
151 **the administration of this section. Any rule or portion of a rule, as that**
152 **term is defined in section 536.010, that is created under the authority**
153 **delegated in this section shall become effective only if it complies with**

154 and is subject to all of the provisions of chapter 536 and, if applicable,
155 section 536.028. This section and chapter 536 are nonseverable and if
156 any of the powers vested with the general assembly pursuant to chapter
157 536 to review, to delay the effective date, or to disapprove and annul a
158 rule are subsequently held unconstitutional, then the grant of
159 rulemaking authority and any rule proposed or adopted after August
160 28, 2014, shall be invalid and void.

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