

SECOND REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
SENATE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 1190**  
**97TH GENERAL ASSEMBLY**

4671S.02T

2014

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**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 fourteen new sections relating to facilitating rapid response to disasters, with an existing penalty provision.

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*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Section A. Sections 143.041, 143.071, 143.191, 144.610, 285.230, 285.232, 285.233, 285.234, and 304.180, RSMo, are repealed and fourteen new sections enacted in lieu thereof, to be known as sections 143.041, 143.071, 143.191, 144.610, 190.270, 190.275, 190.280, 190.285, 190.286, 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.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

4           2. For all tax years beginning on or after September 1, 1993, a tax is hereby imposed  
5 upon the Missouri taxable income of corporations in an amount equal to six and one-fourth  
6 percent of Missouri taxable income.

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

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

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

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

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

25           5. The director of revenue may enter into agreements with the tax departments of other  
26 states (which require income tax to be withheld from the payment of wages) so as to govern the  
27 amounts to be withheld from the wages of residents of such states under this section. Such  
28 agreements may provide for recognition of anticipated tax credits in determining the amounts  
29 to be withheld and, under regulations prescribed by the director of revenue, may relieve  
30 employers in this state from withholding income tax on wages paid to nonresident employees.

31 The agreements authorized by this subsection are subject to the condition that the tax department  
32 of such other states grant similar treatment to residents of this state.

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

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

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

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

11 2. Every person storing, using or consuming in this state tangible personal property  
12 subject to the tax in subsection 1 of this section is liable for the tax imposed by this law, and the  
13 liability shall not be extinguished until the tax is paid to this state, but a receipt from a vendor  
14 authorized by the director of revenue under the rules and regulations that he prescribes to collect  
15 the tax, given to the purchaser in accordance with the provisions of section 144.650, relieves the  
16 purchaser from further liability for the tax to which receipt refers.

17 3. Because this section no longer imposes a Missouri use tax on the storage, use, or  
18 consumption of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and  
19 outboard motors required to be titled under the laws of the state of Missouri, in that the state

20 sales tax is now imposed on the titling of such property, the local sales tax, rather than the local  
21 use tax, applies.

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

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

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

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

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

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

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

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

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

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

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

27 **Out-of-state business includes a business entity that is affiliated with a registered business**  
28 **solely through common ownership as long as that business entity does not have any**  
29 **registrations, tax filings, or nexus in the state before the declared state disaster or**

30 emergency. For purposes of this section, a prior registration as an out-of-state business for  
31 a declared disaster or emergency shall not be considered a registration in this state.

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

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

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

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

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

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

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

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

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

6 (1) Name;

7 (2) State of domicile;

8 (3) Principal business address;

9 (4) Federal employer identification number;

10 (5) The date when the out-of-state business entered the state; and

11 (6) Contact information while the out-of-state business is in this state.

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

16           **3. An out-of-state business that remains in the state after a disaster period shall**  
17 **notify the secretary of state within ten days after the end of the disaster period and shall**  
18 **meet all registration, licensing, and filing requirements resulting from any business**  
19 **presence or activity in the state.**

20           **4. The secretary of state shall provide information received from out-of-state**  
21 **businesses or registered businesses under this section to the department of revenue within**  
22 **thirty days after receipt of notification.**

**190.286. The provisions of sections 190.270 to 190.285 shall not grant exemptions**  
2 **authorized by the facilitating business rapid response to state declared disasters act to any**  
3 **out of state business performing work pursuant to a request for bid or request for proposal**  
4 **by a state agency or political subdivision.**

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

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

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

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

20           (3) The employer must have in his possession a tax clearance from the department of  
21 revenue and the division of employment security stating that the employer has faithfully

22 complied with the tax laws of this state during the period set out in subdivision (2) of this  
23 subsection.

24

25 Within ninety days of August 13, 1988, such employers must obtain initial tax clearances in  
26 accordance with subdivision (3) of this subsection. Any tax clearance issued under the  
27 provisions of this section by the division of employment security shall be submitted to the  
28 department of revenue. On or before January thirty-first of each year, except January thirty-first  
29 following the year during which the employer first meets these criteria, the employer shall submit  
30 application to the department of revenue and division of employment security for a renewed tax  
31 clearance. Failure to submit such renewal applications or failure to comply with applicable  
32 Missouri taxing and employment security laws during the period between annual renewal dates  
33 or removal of the employer's principal place of business from a county in another state which is  
34 contiguous to Missouri to a state other than Missouri shall immediately subject the employer to  
35 all provisions of this section. An employer meeting the requirements of this subsection shall still  
36 be subject to the provisions of subsection 5 of this section.

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

50         4. Any transient employer who is already otherwise required to file a financial assurance  
51 instrument as a condition of any contract, provided said financial assurance instrument  
52 guarantees payment of all applicable state taxes and all withholding taxes levied or imposed by  
53 the state and provided that such financial assurance instrument is delivered by certified mail to  
54 the department of revenue by the applicable awarding entity at least fourteen days before the  
55 execution of the contract for the performance of work, may use the same financial assurance  
56 instrument to comply with the provisions of this section. Before such financial assurance  
57 instrument is approved by the awarding entity, the director of revenue shall be satisfied that such

58 financial assurance instrument is sufficient to cover all taxes imposed by this state and the  
59 director shall so notify the awarding entity of the decision within the fourteen days prior to the  
60 execution of the contract. Failure to do so by the director shall waive any right to disapprove  
61 such financial assurance instrument. Before a financial assurance instrument is released by the  
62 entity awarding the contract, a tax clearance shall be obtained from the director of revenue that  
63 such transient employer has faithfully complied with all the tax laws of this state.

64         5. Every transient employer shall certify to the director of revenue that such employer  
65 has sufficient workers' compensation insurance either through a self-insurance program or a  
66 policy of workers' compensation insurance issued by an approved workers' compensation carrier.  
67 The self-insurance program shall be approved by the division of workers' compensation pursuant  
68 to section 287.280. The insurance policy shall be in a contract form approved by the department  
69 of insurance, financial institutions and professional registration.

70         6. In the event that liability upon the financial assurance instrument thus filed by the  
71 transient employer shall be discharged or reduced, whether by judgment rendered, payment made  
72 or otherwise, or if in the opinion of the director of revenue any surety on a bond theretofore given  
73 or financial institution shall have become unsatisfactory or unacceptable, then the director of  
74 revenue may require the employer to file a new financial assurance instrument in the same form  
75 and amount. If such new financial assurance instrument shall be furnished by such employer as  
76 above provided, the director of revenue shall upon satisfaction of any liability that has accrued,  
77 release the surety on the old bond or financial institution issuing the irrevocable letter of credit.

78         7. Any surety on any bond or financial institution issuing an irrevocable letter of credit  
79 furnished by any transient employer as provided in this section shall be released and discharged  
80 from any and all liability to the state of Missouri accruing on such bond or irrevocable letter of  
81 credit after the expiration of sixty days from the date upon which such surety or financial  
82 institution shall have lodged with the director of revenue a written request to be released and  
83 discharged; but the request shall not operate to relieve, release or discharge such surety or  
84 financial institution from any liability already accrued or which shall accrue during and before  
85 the expiration of said sixty-day period. The director of revenue shall promptly on receipt of  
86 notice of such request notify the employer who furnished such bond or irrevocable letter of credit  
87 and such employer shall on or before the expiration of such sixty-day period file with the director  
88 of revenue a new financial assurance instrument satisfactory to the director of revenue in the  
89 amount and form provided in this section.

90         8. Notwithstanding the limitation as to the amount of any financial assurance instrument  
91 fixed by this section, if a transient employer becomes delinquent in the payment of any tax or  
92 tenders a check in payment of tax which check is returned unpaid because of insufficient funds,  
93 the director may demand an additional instrument of such employer in an amount necessary, in



94 the judgment of the director, to protect the revenue of the state. The penal sum of the additional  
95 instrument and the instrument furnished under the provisions of the law requiring such  
96 instrument may not exceed two quarters' estimated tax liability.

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

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

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

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

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

117 14. The entering into of any contract for the performance of work in the state of Missouri  
118 by any such employer shall be deemed to constitute an appointment of the secretary of state as  
119 registered agent of such employer for purposes of accepting service of any process, or of any  
120 notice or demand required or permitted by law. The service of any such process, notice or  
121 demand, when served on the secretary of state shall have the same legal force and validity as if  
122 served upon the employer personally within the state.

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

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

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

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

19           2. Any contractor for private or public construction work in this state which contracts  
20 with or otherwise engages a subcontractor, which is deemed a transient employer as defined in  
21 section 285.230, to perform any portion of such work, shall require such subcontractor to show  
22 proof of having filed a financial assurance instrument with the director of revenue as required  
23 by section 285.230 and to show proof that the subcontractor holds a current valid certificate of  
24 insurance for workers' compensation coverage in this state, prior to the subcontractor performing  
25 any work on the project. If the subcontractor is self-insured for purposes of workers'  
26 compensation, the contractor shall require proof that such self-insurance by the subcontractor has  
27 been approved by the division of workers' compensation. The contractor shall not allow the  
28 subcontractor to perform on such contract until proof of compliance as required by this section  
29 has been provided to the contractor. If a subcontractor which is deemed to be a transient  
30 employer has previously submitted proof of compliance as required by this section to a state  
31 agency or political subdivision for which the contract is being performed as a condition of being  
32 qualified to perform work for such agency or political subdivision, the general contractor shall  
33 not be required to obtain the proofs required by this section. If at any time prior to final payment  
34 to a subcontractor for work performed on a project, a contractor is notified in writing by the

35 director of revenue or the director of the division of workers' compensation that a subcontractor  
36 is in violation of sections 285.230 to 285.234, the contractor shall withhold all or part of any  
37 payment to the subcontractor under the contract for payment in satisfaction of the subcontractor's  
38 obligations as a transient employer if so directed by the director of revenue or the director of the  
39 division of workers' compensation. Any contractor withholding payment and paying such funds  
40 in satisfaction of the subcontractor's obligations as a transient employer if so directed by the  
41 director of revenue or the director of the division of workers' compensation. Any contractor  
42 withholding payment and paying such funds in satisfaction of the subcontractor's obligations as  
43 a transient employer shall be deemed in compliance with the contract with the subcontractor to  
44 the extent of the amount paid to fulfill such obligation and with the laws of this state regarding  
45 timely payment under construction contracts and shall not be subject to any civil or criminal  
46 penalty for withholding such payment.

47 3. Notwithstanding the provision of section 32.057, the Missouri department of revenue  
48 shall at least quarterly submit for publication in the Missouri Register a list of construction  
49 contractors performing work on construction projects in Missouri who are known by the  
50 department to be deemed transient employers pursuant to section 285.230. The department shall  
51 also update such list monthly and make such list available upon request without cost to any  
52 person.

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

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

14 2. Any transient employer failing to conclusively show at any time that he has complied  
15 with the provisions of section 285.230, relating to the filing of a financial assurance instrument,  
16 shall, before beginning performance on any contract made with a private entity deposit with that

17 private entity an amount equal to twenty percent of labor costs as specified in such contract  
18 which will be held in escrow by the private entity and payable only to the department of revenue,  
19 the division of employment security or the division of workers' compensation after the actual  
20 amount of tax liability is determined. In the event that labor costs are not separately stated in the  
21 contract, the amount to be held in escrow shall be ten percent of the contract amount. Any  
22 amount remaining in the escrow fund after payments are made shall be refunded to the  
23 contractor. Failure of a private entity to properly escrow funds required under this section shall  
24 make such entity liable for the full amount of the state withholding, workers' compensation, and  
25 employment security tax liability resulting from the transient employers' contract with that  
26 private entity.

27 3. In addition to any other penalty, interest, or remedy imposed by this section, any  
28 transient employer that fails to post a financial assurance instrument or escrow funds as provided  
29 for in this section shall be subject to a writ of attachment as provided for in chapter 521 or any  
30 other injunctive relief provided for by law.

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

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

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

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

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

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

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

304.180. 1. No vehicle or combination of vehicles shall be moved or operated on any  
2 highway in this state having a greater weight than twenty thousand pounds on one axle, no  
3 combination of vehicles operated by transporters of general freight over regular routes as defined  
4 in section 390.020 shall be moved or operated on any highway of this state having a greater  
5 weight than the vehicle manufacturer's rating on a steering axle with the maximum weight not  
6 to exceed twelve thousand pounds on a steering axle, and no vehicle shall be moved or operated

7 on any state highway of this state having a greater weight than thirty-four thousand pounds on  
 8 any tandem axle; the term "tandem axle" shall mean a group of two or more axles, arranged one  
 9 behind another, the distance between the extremes of which is more than forty inches and not  
 10 more than ninety-six inches apart.

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

14 3. Subject to the limit upon the weight imposed upon a highway of this state through any  
 15 one axle or on any tandem axle, the total gross weight with load imposed by any group of two  
 16 or more consecutive axles of any vehicle or combination of vehicles shall not exceed the  
 17 maximum load in pounds as set forth in the following table:

18 Distance in feet between the extremes  
 19 of any group of two or more consecutive  
 20 axles, measured to the nearest foot,  
 21 except where indicated otherwise

Maximum load in pounds

22 feet	2 axles	3 axles	4 axles	5 axles	6 axles
23 4	34,000				
24 5	34,000				
25 6	34,000				
26 7	34,000				
27 8	34,000	34,000			
28 More than 8	38,000	42,000			
29 9	39,000	42,500			
30 10	40,000	43,500			
31 11	40,000	44,000			
32 12	40,000	45,000	50,000		
33 13	40,000	45,500	50,500		
34 14	40,000	46,500	51,500		
35 15	40,000	47,000	52,000		
36 16	40,000	48,000	52,500	58,000	

37	17	40,000	48,500	53,500	58,500	
38	18	40,000	49,500	54,000	59,000	
39	19	40,000	50,000	54,500	60,000	
40	20	40,000	51,000	55,500	60,500	66,000
41	21	40,000	51,500	56,000	61,000	66,500
42	22	40,000	52,500	56,500	61,500	67,000
43	23	40,000	53,000	57,500	62,500	68,000
44	24	40,000	54,000	58,000	63,000	68,500
45	25	40,000	54,500	58,500	63,500	69,000
46	26	40,000	55,500	59,500	64,000	69,500
47	27	40,000	56,000	60,000	65,000	70,000
48	28	40,000	57,000	60,500	65,500	71,000
49	29	40,000	57,500	61,500	66,000	71,500
50	30	40,000	58,500	62,000	66,500	72,000
51	31	40,000	59,000	62,500	67,500	72,500
52	32	40,000	60,000	63,500	68,000	73,000
53	33	40,000	60,000	64,000	68,500	74,000
54	34	40,000	60,000	64,500	69,000	74,500
55	35	40,000	60,000	65,500	70,000	75,000
56	36		60,000	66,000	70,500	75,500
57	37		60,000	66,500	71,000	76,000
58	38		60,000	67,500	72,000	77,000
59	39		60,000	68,000	72,500	77,500
60	40		60,000	68,500	73,000	78,000
61	41		60,000	69,500	73,500	78,500
62	42		60,000	70,000	74,000	79,000

63	43	60,000	70,500	75,000	80,000
64	44	60,000	71,500	75,500	80,000
65	45	60,000	72,000	76,000	80,000
66	46	60,000	72,500	76,500	80,000
67	47	60,000	73,500	77,500	80,000
68	48	60,000	74,000	78,000	80,000
69	49	60,000	74,500	78,500	80,000
70	50	60,000	75,500	79,000	80,000
71	51	60,000	76,000	80,000	80,000
72	52	60,000	76,500	80,000	80,000
73	53	60,000	77,500	80,000	80,000
74	54	60,000	78,000	80,000	80,000
75	55	60,000	78,500	80,000	80,000
76	56	60,000	79,500	80,000	80,000
77	57	60,000	80,000	80,000	80,000

78 Notwithstanding the above table, two consecutive sets of tandem axles may carry a gross load  
 79 of thirty-four thousand pounds each if the overall distance between the first and last axles of such  
 80 consecutive sets of tandem axles is thirty-six feet or more.

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

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

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

98           7. Notwithstanding any provision of this section to the contrary, the department of  
99 transportation shall issue a single-use special permit, or upon request of the owner of the truck  
100 or equipment, shall issue an annual permit, for the transporting of any concrete pump truck or  
101 well-drillers' equipment. The department of transportation shall set fees for the issuance of  
102 permits pursuant to this subsection. Notwithstanding the provisions of section 301.133, concrete  
103 pump trucks or well-drillers' equipment may be operated on state-maintained roads and highways  
104 at any time on any day.

105           8. Notwithstanding the provision of this section to the contrary, the maximum gross  
106 vehicle limit and axle weight limit for any vehicle or combination of vehicles equipped with an  
107 idle reduction technology may be increased by a quantity necessary to compensate for the  
108 additional weight of the idle reduction system as provided for in 23 U.S.C. Section 127, as  
109 amended. In no case shall the additional weight increase allowed by this subsection be greater  
110 than five hundred fifty pounds. Upon request by an appropriate law enforcement officer, the  
111 vehicle operator shall provide proof that the idle reduction technology is fully functional at all  
112 times and that the gross weight increase is not used for any purpose other than for the use of idle  
113 reduction technology.

114           9. Notwithstanding subsection 3 of this section or any other provision of law to the  
115 contrary, the total gross weight of any vehicle or combination of vehicles hauling livestock may  
116 be as much as, but shall not exceed, eighty-five thousand five hundred pounds while operating  
117 on U.S. Highway 36 from St. Joseph to U.S. Highway 63, on U.S. Highway 65 from the Iowa  
118 state line to U.S. Highway 36, and on U.S. Highway 63 from the Iowa state line to U.S. Highway  
119 36, and on U.S. Highway 63 from U.S. Highway 36 to Missouri Route 17. The provisions of this  
120 subsection shall not apply to vehicles operated on the Dwight D. Eisenhower System of Interstate  
121 and Defense Highways.

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



128           **11. Notwithstanding any provision of this section or any other law to the contrary,**  
129 **the department of transportation shall issue emergency utility response permits for the**  
130 **transporting of utility wires or cables, poles, and equipment needed for repair work**  
131 **immediately following a disaster where utility service has been disrupted. Under exigent**  
132 **circumstances, verbal approval of such operation may be made either by the motor carrier**  
133 **compliance supervisor or other designated motor carrier services representative. Utility**  
134 **vehicles and equipment used to assist utility companies granted special permits under this**  
135 **subsection may be operated and transported on state-maintained roads and highways at**  
136 **any time on any day. The department of transportation shall promulgate all necessary**  
137 **rules and regulations for the administration of this section. Any rule or portion of a rule,**  
138 **as that term is defined in section 536.010, that is created under the authority delegated in**  
139 **this section shall become effective only if it complies with and is subject to all of the**  
140 **provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536**  
141 **are nonseverable and if any of the powers vested with the general assembly pursuant to**  
142 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**  
143 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**  
144 **proposed or adopted after August 28, 2014, shall be invalid and void.**

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