

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 134, Page 3, Section 89.020, Line 51, by
2 inserting immediately after said section and line the following:

3
4 "92.111. 1. After December 31, 2011, no city, including any constitutional charter city,
5 shall impose or levy an earnings tax, except a constitutional charter city that imposed or levied an
6 earnings tax on November 2, 2010, may continue to impose the earnings tax if it submits to the
7 voters of such city pursuant to section 92.115 the question whether to continue such earnings tax for
8 a period of five years and a majority of such qualified voters voting thereon approve such question,
9 however, if no such election is held, or if in any election held to continue to impose or levy the
10 earnings tax a majority of such qualified voters voting thereon fail to approve the continuation of
11 the earnings tax, such city shall no longer be authorized to impose or levy such earnings tax except
12 to reduce such tax in the manner provided by section 92.125.

13 2. As used in sections 92.111 to 92.200, unless the context clearly requires otherwise, the
14 term "earnings tax" means a tax on the:

- 15 (1) Salaries, wages, commissions and other compensation earned by its residents;
16 (2) Salaries, wages, commissions and other compensation earned by nonresidents of the city
17 for work done or services performed or rendered in the city;
18 (3) Net profits of associations, businesses or other activities conducted by residents;
19 (4) Net profits of associations, businesses or other activities conducted in the city by
20 nonresidents;
21 (5) Net profits earned by all corporations as the result of work done or services performed
22 or rendered and business or other activities.

23 3. Notwithstanding the provisions under subsection 1 of this section, after December 31,
24 2018, no city not within a county shall levy or impose an earnings tax on any individual who does
25 not reside in such city."; and
26

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

Action Taken _____ Date _____