

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Substitute for Senate Bill No. 22, Page 1, Section A, Line 4, by inserting after all of
2 said section and line the following:

3
4 "92.111. 1. After December 31, 2011, no city, including any constitutional charter city, shall
5 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 the
11 earnings tax, such city shall no longer be authorized to impose or levy such earnings tax except to
12 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 or
22 rendered and business or other activities.

23 3. Notwithstanding any provision of law to the contrary, no city not within a county shall
24 impose or levy an earnings tax on any salaries, wages, commissions, net profits, or other
25 compensation earned for any portion of work that is performed outside of the limits of the city.

26 92.117. 1. Any city not within a county that imposes or levies an earnings tax under
27 sections 92.105 to 92.200 shall submit to the qualified voters of such city on the next general
28 municipal election date immediately following August 28, 2021, the question of whether to exempt
29 workers who are paid wages at the minimum wage rate described under section 290.502 from the
30 earnings tax.

31 2. The question submitted to the qualified voters in any such city shall contain substantially
32 the following language:

33 Shall workers who are paid the minimum wage rate for their services be exempted
34 from the earnings tax in this city, currently levied and imposed at the rate of _____
35 percent?

36 ☐ Yes ☐ No

Action Taken _____ Date _____

1 3. (1) If the question described in subsection 2 is approved by the majority of qualified
2 voters voting thereon, effective January first of the calendar year immediately following the
3 calendar year in which the question is approved, there shall be no earnings tax levied and imposed
4 in the city on any workers who are paid wages at the minimum wage rate described under section
5 290.502.

6 (2) If the question described in subsection 2 is not approved by the majority of qualified
7 voters voting thereon, workers who are paid wages at the minimum wage rate described under
8 section 290.502 shall continue to remain subject to the earnings tax and the earnings tax shall
9 continue to be levied and imposed according to all applicable provisions of sections 92.105 to
10 92.200."; and

11
12 Further amend said bill by amending the title, enacting clause, and intersectional references
13 accordingly.