House _____ **Amendment NO.____**

Offered By

_____   _____

1   AMEND House Committee Substitute for House Bill No. 555, Page 10, Section 67.2689, Line 43,
2   by inserting after 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, including any constitutional
24   charter city, shall impose or levy an earnings tax on any salaries, wages, commissions, net profits, or
25   other compensation earned by a nonresident of the city for work that is performed by the
26   nonresident through telecommuting or otherwise remotely."; and
27
28   Further amend said bill by amending the title, enacting clause, and intersectional references
29   accordingly.

Action Taken_____ Date _____