

FIRST REGULAR SESSION

HOUSE BILL NO. 1419

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TRENT.

2573H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 92, RSMo, by adding thereto one new section relating to earnings tax.

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

Section A. Chapter 92, RSMo, is amended by adding thereto one new section, to be known as section 92.117, to read as follows:

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

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

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

☐ Yes ☐ No

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

(2) If the question described in subsection 2 is not approved by the majority of qualified voters voting thereon, workers who are paid wages at the minimum wage rate

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.

19 **described under section 290.502 shall continue to remain subject to the earnings tax and**
20 **the earnings tax shall continue to be levied and imposed according to all applicable**
21 **provisions of sections 92.105 to 92.200.**

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