

COMMITTEE OF ORIGIN: Standing Committee on Local Government

For all tax returns filed on or after January 1, 2021, this bill provides that "work done or services performed or rendered in the city" shall not include any work or services performed or rendered through telecommuting or otherwise performed or rendered remotely unless the location where such work is performed is located in the city.

Any city not within a county that imposes an earnings tax under Sections 92.105 to 92.200, RSMo will be required to submit a ballot measure at the next general municipal election date following August 28, 2021, asking whether to exempt minimum wage workers from the earnings tax. The ballot language is specified in the bill and if a majority favorable vote occurs, then the earnings tax is not imposed starting January first of the year after approval of the ballot measure.

The bill authorizes certain cities, upon voter approval, to impose a sales tax of up to 0.5% on all retail sales made in such cities, for the purpose of improving the public safety of each city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers (Section 94.900).

If enacted, the new provisions would initially only apply to the City of Hallsville and the City of Smithville.

The bill also authorizes certain cities, upon voter approval, to impose a sales tax of up to 0.5% on all retail sales made in such cities for the public safety of each city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers (Section 94.902).

If enacted, the new provisions would initially only apply to the cities of Clinton, Cole Camp, Lincoln, Warrensburg, and Branson West.