

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 724, Page 1, Section A, Line 9, by inserting after all of said section and line the
3 following:
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5 "44.251. 1. This section shall be known and may be cited as the "Protecting Missouri's
6 Small Businesses Act".

7 2. As used in this section, the following terms mean:

8 (1) "Reason outside the business organization's control", any reason for which the governor
9 proclaims a state of emergency as provided in chapter 44. Such reasons include, but are not limited
10 to, communicable disease spread by direct human contact such as person-to-person contact or
11 droplet spread. Such reasons shall not be construed to include violations of sanitation or food safety
12 rules or structural safety rules;

13 (2) "Shutdown order", any order by the state or any agency or political subdivision thereof
14 to close a business organization during a state of emergency declared by the governor that is caused
15 by any reason outside the business organization's control.

16 3. The general assembly hereby finds and declares the following:

17 (1) It is an essential function of state government to protect the public health, welfare,
18 peace, safety, and the economic viability and well-being of Missourians;

19 (2) One method of protecting Missourians is to preserve and promote the economic
20 viability, well-being, and development of businesses in this state;

21 (3) States of emergency may require the state and its political subdivisions to take necessary
22 emergency actions for the protection of Missourians that may adversely affect the economic
23 viability and well-being of Missourians and businesses in the state;

24 (4) Such governmental actions should not be entered into without careful consideration of
25 and appropriate concern for the lasting effects that may cause economic loss to Missourians and
26 businesses in the state;

27 (5) It is the public policy of the state of Missouri that a political subdivision shall give
28 appropriate consideration to the effects of its actions on the economic well-being of Missourians and
29 businesses in the state; and

30 (6) To ensure that a political subdivision gives appropriate consideration to such actions, a

Action Taken _____ Date _____

1 political subdivision shall participate in economic losses caused by the political subdivision's actions
2 affecting Missourians and businesses in the state as provided in this section.

3 4. (1) Notwithstanding any other provision of law to the contrary, beginning January 1,
4 2023, if any political subdivision with jurisdiction over a business implements any shutdown order
5 or orders after the governor declares a state of emergency as provided in this chapter and the
6 business closes solely due to such shutdown order or orders for at least twenty-one consecutive days
7 or at least forty-five cumulative days, the following shall apply:

8 (a) Any fee for a business license imposed by the political subdivision with jurisdiction over
9 the business shall be waived for the business during the period of the shutdown order or orders or
10 six months, whichever is longer. Fees for a business license may be prorated; and

11 (b) The political subdivision with jurisdiction over the business shall reduce the real and
12 personal property tax liability of such business based on the number of days the business was shut
13 down in a given year as follows:

14 a. If the shutdown order or orders end before June first, the appropriate officials responsible
15 for assessing and levying real and personal property taxes and providing statements of taxes due in
16 the political subdivision with jurisdiction over the business shall calculate the tax liability of such
17 business as required by law. After such tax liability is calculated, such officials shall reduce such
18 tax liability as required in this section. Such reduction shall be reflected on the statement of taxes
19 due provided to the taxpayer who is liable for the property taxes of the business. Such appropriate
20 officials shall follow all procedures for calculating such taxes and providing such statements
21 provided by law as practicable. A taxpayer receiving a reduced statement of taxes due shall make
22 full payment of such reduced taxes before the delinquency date as provided by law; and

23 b. If the shutdown order or orders remain in effect on or after June first, the taxpayer who is
24 liable for the property taxes of the business shall make full payment of taxes due before the
25 delinquency date as provided by law. The appropriate officials responsible for assessing and levying
26 real and personal property taxes and providing statements of taxes due in the political subdivision
27 with jurisdiction over the business shall:

28 (i) Notify such taxpayer, at the same time the taxpayer's statement of taxes due is provided
29 to the taxpayer as required by law, that the taxpayer may apply for a refund of a portion of the
30 property tax liability of such business as provided in this section;

31 (ii) Provide a method of applying for a refund of such portion of such tax liability, by which
32 the taxpayer shall provide any information required by the appropriate officials to assist in the
33 calculation of such portion. A refund application made as provided in this subparagraph shall be
34 submitted to the appropriate official no later than the January fifteenth immediately following the
35 refund notification;

36 (iii) Calculate the amount of such allowable portion to be refunded and notify the taxpayer
37 of such amount. All such calculations for all refund applications shall be completed no later than
38 the February fifteenth following the refund notification; and

39 (iv) Make payments of all refunds to all taxpayers eligible for the refund. All such

1 payments of refunds shall be completed no later than the March fifteenth immediately following the
2 refund notification.

3 (2) Notwithstanding any other provision of this section to the contrary, a taxpayer whose tax
4 liability is reduced as provided in this subsection and who leases or rents all or a portion of the
5 taxpayer's affected real property to one or more renters or lessors shall distribute such amount by
6 which the tax liability is reduced on a pro rata basis to such renters or lessors who are current on all
7 lease or rental payments owed to the taxpayer whose tax liability is reduced.

8 5. This section shall not be construed to apply to fees required for a license or certification
9 of an individual to practice a profession.

10 6. This section shall not be construed as an exemption of property from taxation requiring
11 the state to provide restitution or a replacement of revenues lost to a political subdivision. Any
12 action taken by a political subdivision that results in a recalculation or refund of taxes or revenues
13 lost by the political subdivision, or both, shall be construed as an exercise of the political
14 subdivision's authority to levy and collect local tax revenues as provided by state law."; and

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