

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 986, Page 3, Section 89.380, Line 25, by
2 inserting after all of said section and line the following:

3
4 "143.183. 1. As used in this section, the following terms mean:

5 (1) "Nonresident entertainer", a person residing or registered as a corporation outside this
6 state who, for compensation, performs any vocal, instrumental, musical, comedy, dramatic, dance or
7 other performance in this state before a live audience and any other person traveling with and
8 performing services on behalf of a nonresident entertainer, including a nonresident entertainer who
9 is paid compensation for providing entertainment as an independent contractor, a partnership that is
10 paid compensation for entertainment provided by nonresident entertainers, a corporation that is paid
11 compensation for entertainment provided by nonresident entertainers, or any other entity that is paid
12 compensation for entertainment provided by nonresident entertainers;

13 (2) "Nonresident member of a professional athletic team", a professional athletic team
14 member who resides outside this state, including any active player, any player on the disabled list if
15 such player is in uniform on the day of the game at the site of the game, and any other person
16 traveling with and performing services on behalf of a professional athletic team;

17 (3) "Personal service income" includes exhibition and regular season salaries and wages,
18 guaranteed payments, strike benefits, deferred payments, severance pay, bonuses, and any other type
19 of compensation paid to the nonresident entertainer or nonresident member of a professional athletic
20 team, but does not include prizes, bonuses or incentive money received from competition in a
21 livestock, equine or rodeo performance, exhibition or show;

22 (4) "Professional athletic team" includes, but is not limited to, any professional baseball,
23 basketball, football, soccer and hockey team.

24 2. Any person, venue, or entity who pays compensation to a nonresident entertainer shall
25 deduct and withhold from such compensation as a prepayment of tax an amount equal to two
26 percent of the total compensation if the amount of compensation is in excess of three hundred
27 dollars paid to the nonresident entertainer. For purposes of this section, the term "person, venue, or
28 entity who pays compensation" shall not be construed to include any person, venue, or entity that is
29 exempt from taxation under 26 U.S.C. Section 501(c)(3), as amended, and that pays an amount to

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1 the nonresident entertainer for the entertainer's appearance but receives no benefit from the
2 entertainer's appearance other than the entertainer's performance.

3 3. Any person, venue, or entity required to deduct and withhold tax pursuant to subsection 2
4 of this section shall, for each calendar quarter, on or before the last day of the month following the
5 close of such calendar quarter, remit the taxes withheld in such form or return as prescribed by the
6 director of revenue and pay over to the director of revenue or to a depository designated by the
7 director of revenue the taxes so required to be deducted and withheld.

8 4. Any person, venue, or entity subject to this section shall be considered an employer for
9 purposes of section 143.191, and shall be subject to all penalties, interest, and additions to tax
10 provided in this chapter for failure to comply with this section.

11 5. Notwithstanding other provisions of this chapter to the contrary, the commissioner of
12 administration, for all taxable years beginning on or after January 1, 1999, but none after December
13 31, 2030, shall annually estimate the amount of state income tax revenues collected pursuant to this
14 chapter which are received from nonresident members of professional athletic teams and
15 nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a period of
16 thirty-one years, sixty percent of the annual estimate of taxes generated from the nonresident
17 entertainer and professional athletic team income tax shall be allocated annually to the Missouri arts
18 council trust fund, and shall be transferred, subject to appropriations, from the general revenue fund
19 to the Missouri arts council trust fund established in section 185.100 and any amount transferred
20 shall be in addition to such agency's budget base for each fiscal year. The director shall by rule
21 establish the method of determining the portion of personal service income of such persons that is
22 allocable to Missouri.

23 6. Notwithstanding the provisions of sections 186.050 to 186.067 to the contrary, the
24 commissioner of administration, for all taxable years beginning on or after January 1, 1999, but for
25 none after December 31, 2030, shall estimate annually the amount of state income tax revenues
26 collected pursuant to this chapter which are received from nonresident members of professional
27 athletic teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
28 year for a period of thirty-one years, ten percent of the annual estimate of taxes generated from the
29 nonresident entertainer and professional athletic team income tax shall be allocated annually to the
30 Missouri humanities council trust fund, and shall be transferred, subject to appropriations, from the
31 general revenue fund to the Missouri humanities council trust fund established in section 186.055
32 and any amount transferred shall be in addition to such agency's budget base for each fiscal year.

33 7. Notwithstanding other provisions of section 182.812 to the contrary, the commissioner of
34 administration, for all taxable years beginning on or after January 1, 1999, but for none after
35 December 31, 2030, shall estimate annually the amount of state income tax revenues collected
36 pursuant to this chapter which are received from nonresident members of professional athletic teams
37 and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a period
38 of thirty-one years, ten percent of the annual estimate of taxes generated from the nonresident
39 entertainer and professional athletic team income tax shall be allocated annually to the Missouri

1 state library networking fund, and shall be transferred, subject to appropriations, from the general
2 revenue fund to the secretary of state for distribution to public libraries for acquisition of library
3 materials and maintenance and repair of library facilities as established in section 182.812 and any
4 amount transferred shall be in addition to such agency's budget base for each fiscal year.

5 8. Notwithstanding other provisions of section 185.200 to the contrary, the commissioner of
6 administration, for all taxable years beginning on or after January 1, 1999, but for none after
7 December 31, 2030, shall estimate annually the amount of state income tax revenues collected
8 pursuant to this chapter which are received from nonresident members of professional athletic teams
9 and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a period
10 of thirty-one years, ten percent of the annual estimate of taxes generated from the nonresident
11 entertainer and professional athletic team income tax shall be allocated annually to the Missouri
12 public television broadcasting corporation special fund, and shall be transferred, subject to
13 appropriations, from the general revenue fund to the Missouri public television broadcasting
14 corporation special fund, and any amount transferred shall be in addition to such agency's budget
15 base for each fiscal year; provided, however, that twenty-five percent of such allocation shall be
16 used for grants to public radio stations which were qualified by the corporation for public
17 broadcasting as of November 1, 1996. Such grants shall be distributed to each of such public radio
18 stations in this state after receipt of the station's certification of operating and programming
19 expenses for the prior fiscal year. Certification shall consist of the most recent fiscal year financial
20 statement submitted by a station to the corporation for public broadcasting. The grants shall be
21 divided into two categories, an annual basic service grant and an operating grant. The basic service
22 grant shall be equal to thirty-five percent of the total amount and shall be divided equally among the
23 public radio stations receiving grants. The remaining amount shall be distributed as an operating
24 grant to the stations on the basis of the proportion that the total operating expenses of the individual
25 station in the prior fiscal year bears to the aggregate total of operating expenses for the same fiscal
26 year for all Missouri public radio stations which are receiving grants.

27 9. Notwithstanding other provisions of section 253.402 to the contrary, the commissioner of
28 administration, for all taxable years beginning on or after January 1, 1999, but for none after
29 December 31, 2030, shall estimate annually the amount of state income tax revenues collected
30 pursuant to this chapter which are received from nonresident members of professional athletic teams
31 and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a period
32 of thirty-one years, ten percent of the annual estimate of taxes generated from the nonresident
33 entertainer and professional athletic team income tax shall be allocated annually to the Missouri
34 department of natural resources Missouri historic preservation revolving fund, and shall be
35 transferred, subject to appropriations, from the general revenue fund to the Missouri department of
36 natural resources Missouri historic preservation revolving fund established in section 253.402 and
37 any amount transferred shall be in addition to such agency's budget base for each fiscal year.

38 10. This section shall not be construed to apply to any person who makes a presentation for
39 professional or technical education purposes or to apply to any presentation that is part of a seminar,

- 1 conference, convention, school, or similar program format designed to provide professional or
- 2 technical education."; and
- 3
- 4 Further amend said bill by amending the title, enacting clause, and intersectional references
- 5 accordingly.