

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 1263**  
102ND GENERAL ASSEMBLY

2087H.02C

DANA RADEMAN MILLER, Chief Clerk

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**AN ACT**

To amend chapter 44, RSMo, by adding thereto one new section relating to protecting Missouri's economy during a state of emergency declared by the governor.

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

Section A. Chapter 44, RSMo, is amended by adding thereto one new section, to be known as section 44.251, to read as follows:

**44.251. 1. This section shall be known and may be cited as the "Protecting Missouri's Small Businesses Act".**

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

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

**(2) "Shutdown order", any order by the state or any agency or political subdivision thereof to close a business organization that is caused by any reason outside the business organization's control.**

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

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

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

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.

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

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

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

26           **(6) To ensure that a political subdivision gives appropriate consideration to such**  
27 **actions, a political subdivision shall participate in economic losses caused by the political**  
28 **subdivision's actions affecting Missourians and businesses in the state as provided in**  
29 **this section.**

30           **4. (1) Notwithstanding any other provision of law to the contrary, beginning**  
31 **January 1, 2024, if any political subdivision with jurisdiction over a business**  
32 **implements any shutdown order or orders and the business closes solely due to such**  
33 **shutdown order or orders for at least twenty-one consecutive days or at least forty-five**  
34 **cumulative days, the following shall apply:**

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

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

42           **a. If the shutdown order or orders end before June first, the appropriate officials**  
43 **responsible for assessing and levying real and personal property taxes and providing**  
44 **statements of taxes due in the political subdivision with jurisdiction over the business**  
45 **shall calculate the tax liability of such business as required by law. After such tax**  
46 **liability is calculated, such officials shall reduce such tax liability as required in this**  
47 **section. Such reduction shall be reflected on the statement of taxes due provided to the**  
48 **taxpayer who is liable for the property taxes of the business. Such appropriate officials**  
49 **shall follow all procedures for calculating such taxes and providing such statements**  
50 **provided by law as practicable. A taxpayer receiving a reduced statement of taxes due**  
51 **shall make full payment of such reduced taxes before the delinquency date as provided**  
52 **by law; and**

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

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

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

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

70           **(iv) Make payments of all refunds to all taxpayers eligible for the refund. All**  
71 **such payments of refunds shall be completed no later than the March fifteenth**  
72 **immediately following the refund notification.**

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

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

81           **6. This section shall not be construed as an exemption of property from taxation**  
82 **requiring the state to provide restitution or a replacement of revenues lost to a political**  
83 **subdivision. Any action taken by a political subdivision that results in a recalculation or**  
84 **refund of taxes or revenues lost by the political subdivision, or both, shall be construed**  
85 **as an exercise of the political subdivision's authority to levy and collect local tax**  
86 **revenues as provided by state law.**

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