

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 2142, Page 8, Section 143.121, Line 244, by inserting after all of said
2 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,]~~ but ending on or before December 31, 2024, and the treasurer, for all tax years beginning
14 on or after January 1, 2025, shall annually estimate the amount of state income tax revenues
15 collected pursuant to this chapter which are received from nonresident members of professional
16 athletic teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
17 year ~~[for a period of thirty-one years]~~, sixty percent of the annual estimate of taxes generated from
18 the nonresident entertainer and professional athletic team income tax shall be allocated annually to
19 the Missouri arts council trust fund, and shall be transferred~~[-subject to appropriations,]~~ from the
20 general revenue fund to the Missouri arts council trust fund established in section 185.100 and any
21 amount transferred shall be in addition to such agency's budget base for each fiscal year, subject to
22 appropriations. The director shall by rule establish the method of determining the portion of
23 personal service income of such persons that is allocable to Missouri.

24 6. Notwithstanding the provisions of sections 186.050 to 186.067 to the contrary, the
25 commissioner of administration, for all taxable years beginning on or after January 1, 1999, ~~[but for~~
26 ~~none after December 31, 2030,]~~ but ending on or before December 31, 2024, and the treasurer, for
27 all tax years beginning on or after January 1, 2025, shall estimate annually the amount of state
28 income tax revenues collected pursuant to this chapter which are received from nonresident
29 members of professional athletic teams and nonresident entertainers. For fiscal year 2000, and for
30 each subsequent fiscal year ~~[for a period of thirty-one years]~~, ten percent of the annual estimate of
31 taxes generated from the nonresident entertainer and professional athletic team income tax shall be
32 allocated annually to the Missouri humanities council trust fund, and shall be transferred~~[-subject to~~
33 ~~appropriations,]~~ from the general revenue fund to the Missouri humanities council trust fund
34 established in section 186.055 and any amount transferred shall be in addition to such agency's
35 budget base for each fiscal year, subject to appropriations.

36 7. Notwithstanding other provisions of section 182.812 to the contrary, the commissioner of
37 administration, for all taxable years beginning on or after January 1, 1999, ~~[but for none after~~
38 ~~December 31, 2030,]~~ but ending on or before December 31, 2024, and the treasurer, for all tax years
39 beginning on or after January 1, 2025, shall estimate annually the amount of state income tax

1 revenues collected pursuant to this chapter which are received from nonresident members of
2 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each
3 subsequent fiscal year [~~for a period of thirty-one years~~], ten percent of the annual estimate of taxes
4 generated from the nonresident entertainer and professional athletic team income tax shall be
5 allocated annually to the Missouri state library networking fund, and shall be transferred[~~, subject to~~
6 ~~appropriations,~~] from the general revenue fund to the secretary of state for distribution to public
7 libraries for acquisition of library materials as established in section 182.812 and any amount
8 transferred shall be in addition to such agency's budget base for each fiscal year, subject to
9 appropriations.

10 8. Notwithstanding other provisions of section 185.200 to the contrary, the commissioner of
11 administration, for all taxable years beginning on or after January 1, 1999, [~~but for none after~~
12 ~~December 31, 2030,~~] but ending on or before December 31, 2024, and the treasurer, for all tax years
13 beginning on or after January 1, 2025, shall estimate annually the amount of state income tax
14 revenues collected pursuant to this chapter which are received from nonresident members of
15 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each
16 subsequent fiscal year [~~for a period of thirty-one years~~], ten percent of the annual estimate of taxes
17 generated from the nonresident entertainer and professional athletic team income tax shall be
18 allocated annually to the Missouri public television broadcasting corporation special fund, and shall
19 be transferred[~~, subject to appropriations,~~] from the general revenue fund to the Missouri public
20 television broadcasting corporation special fund, and any amount transferred shall be in addition to
21 such agency's budget base for each fiscal year, subject to appropriations; provided, however, that
22 twenty-five percent of such allocation shall be used for grants to public radio stations which were
23 qualified by the corporation for public broadcasting as of November 1, 1996. Such grants shall be
24 distributed to each of such public radio stations in this state after receipt of the station's certification
25 of operating and programming expenses for the prior fiscal year. Certification shall consist of the
26 most recent fiscal year financial statement submitted by a station to the corporation for public
27 broadcasting. The grants shall be divided into two categories, an annual basic service grant and an
28 operating grant. The basic service grant shall be equal to thirty-five percent of the total amount and
29 shall be divided equally among the public radio stations receiving grants. The remaining amount
30 shall be distributed as an operating grant to the stations on the basis of the proportion that the total
31 operating expenses of the individual station in the prior fiscal year bears to the aggregate total of
32 operating expenses for the same fiscal year for all Missouri public radio stations which are receiving
33 grants.

34 9. Notwithstanding other provisions of section 253.402 to the contrary, the commissioner of
35 administration, for all taxable years beginning on or after January 1, 1999, [~~but for none after~~
36 ~~December 31, 2030,~~] but ending on or before December 31, 2024, and the treasurer, for all tax years
37 beginning on or after January 1, 2025, shall estimate annually the amount of state income tax
38 revenues collected pursuant to this chapter which are received from nonresident members of
39 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each

1 subsequent fiscal year [~~for a period of thirty one years~~], ten percent of the annual estimate of taxes
2 generated from the nonresident entertainer and professional athletic team income tax shall be
3 allocated annually to the Missouri department of natural resources Missouri historic preservation
4 revolving fund, and shall be transferred~~[, subject to appropriations,]~~ from the general revenue fund
5 to the Missouri department of natural resources Missouri historic preservation revolving fund
6 established in section 253.402 and any amount transferred shall be in addition to such agency's
7 budget base for each fiscal year, subject to appropriations.

8 10. This section shall not be construed to apply to any person who makes a presentation for
9 professional or technical education purposes or to apply to any presentation that is part of a seminar,
10 conference, convention, school, or similar program format designed to provide professional or
11 technical education."; and

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