

SECOND REGULAR SESSION

HOUSE BILL NO. 2408

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE GRAGG.

5134H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 143.183 and 181.060, RSMo, and to enact in lieu thereof three new sections relating to disbursements of funds by the state librarian, with a penalty provision.

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

Section A. Sections 143.183 and 181.060, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 143.183, 181.060, and 181.075, to read as follows:

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

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

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

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.

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

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

22 2. Any person, venue, or entity who pays compensation to a nonresident entertainer
23 shall deduct and withhold from such compensation as a prepayment of tax an amount equal to
24 two percent of the total compensation if the amount of compensation is in excess of three
25 hundred dollars paid to the nonresident entertainer. For purposes of this section, the term
26 "person, venue, or entity who pays compensation" shall not be construed to include any
27 person, venue, or entity that is exempt from taxation under 26 U.S.C. Section 501(c)(3), as
28 amended, and that pays an amount to the nonresident entertainer for the entertainer's
29 appearance but receives no benefit from the entertainer's appearance other than the
30 entertainer's performance.

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

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

40 5. Notwithstanding other provisions of this chapter to the contrary, the commissioner
41 of administration, for all taxable years beginning on or after January 1, 1999, but none after
42 December 31, 2030, shall annually estimate the amount of state income tax revenues
43 collected pursuant to this chapter which are received from nonresident members of
44 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each
45 subsequent fiscal year for a period of thirty-one years, sixty percent of the annual estimate of
46 taxes generated from the nonresident entertainer and professional athletic team income tax
47 shall be allocated annually to the Missouri arts council trust fund, and shall be transferred,
48 subject to appropriations, from the general revenue fund to the Missouri arts council trust
49 fund established in section 185.100 and any amount transferred shall be in addition to such
50 agency's budget base for each fiscal year. The director shall by rule establish the method of

51 determining the portion of personal service income of such persons that is allocable to
52 Missouri.

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

64 7. Notwithstanding other provisions of section 182.812 to the contrary, the
65 commissioner of administration, for all taxable years beginning on or after January 1, 1999,
66 but for none after December 31, 2030, shall estimate annually the amount of state income tax
67 revenues collected pursuant to this chapter which are received from nonresident members of
68 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each
69 subsequent fiscal year for a period of thirty-one years, ten percent of the annual estimate of
70 taxes generated from the nonresident entertainer and professional athletic team income tax
71 shall be allocated annually to the Missouri state library networking fund, and shall be
72 transferred, subject to appropriations, from the general revenue fund to the secretary of state
73 for distribution to public libraries for acquisition of library materials **and maintenance and**
74 **repair of library facilities** as established in section 182.812 and any amount transferred shall
75 be in addition to such agency's budget base for each fiscal year.

76 8. Notwithstanding other provisions of section 185.200 to the contrary, the
77 commissioner of administration, for all taxable years beginning on or after January 1, 1999,
78 but for none after December 31, 2030, shall estimate annually the amount of state income tax
79 revenues collected pursuant to this chapter which are received from nonresident members of
80 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each
81 subsequent fiscal year for a period of thirty-one years, ten percent of the annual estimate of
82 taxes generated from the nonresident entertainer and professional athletic team income tax
83 shall be allocated annually to the Missouri public television broadcasting corporation special
84 fund, and shall be transferred, subject to appropriations, from the general revenue fund to the
85 Missouri public television broadcasting corporation special fund, and any amount transferred
86 shall be in addition to such agency's budget base for each fiscal year; provided, however, that
87 twenty-five percent of such allocation shall be used for grants to public radio stations which

88 were qualified by the corporation for public broadcasting as of November 1, 1996. Such
89 grants shall be distributed to each of such public radio stations in this state after receipt of the
90 station's certification of operating and programming expenses for the prior fiscal year.
91 Certification shall consist of the most recent fiscal year financial statement submitted by a
92 station to the corporation for public broadcasting. The grants shall be divided into two
93 categories, an annual basic service grant and an operating grant. The basic service grant shall
94 be equal to thirty-five percent of the total amount and shall be divided equally among the
95 public radio stations receiving grants. The remaining amount shall be distributed as an
96 operating grant to the stations on the basis of the proportion that the total operating expenses
97 of the individual station in the prior fiscal year bears to the aggregate total of operating
98 expenses for the same fiscal year for all Missouri public radio stations which are receiving
99 grants.

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

112 10. This section shall not be construed to apply to any person who makes a
113 presentation for professional or technical education purposes or to apply to any presentation
114 that is part of a seminar, conference, convention, school, or similar program format designed
115 to provide professional or technical education.

181.060. 1. The general assembly may appropriate moneys for state aid to public
2 libraries, which moneys shall be administered by the state librarian, and distributed as
3 specified in rules and regulations promulgated by the Missouri state library, and approved by
4 the secretary of state.

5 2. At least fifty percent of the moneys appropriated for state aid to public libraries
6 shall be apportioned to all public libraries established and maintained under the provisions of
7 the library laws or other laws of the state relating to libraries. The allocation of the moneys
8 shall be based on an equal per capita rate for the population of each city, village, town,
9 township, urban public library district, county or consolidated library district in which any

10 library is or may be established, in proportion to the population according to the latest federal
11 census of the cities, villages, towns, townships, school districts, county or regional library
12 districts maintaining public libraries primarily supported by public funds which are designed
13 to serve the general public. No grant shall be made to any public library which is tax
14 supported if the rate of tax levied or the appropriation for the library should be decreased
15 below the rate in force on December 31, 1946, or on the date of its establishment. Grants
16 shall be made to any public library if a public library tax of at least ten cents per one hundred
17 dollars assessed valuation has been voted in accordance with sections 182.010 to 182.460 or
18 as authorized in section 137.030 and is duly assessed and levied for the year preceding that in
19 which the grant is made, or if the appropriation for the public library in any city of first class
20 yields one dollar or more per capita for the previous year according to the population of the
21 latest federal census or if the amount provided by the city for the public library, in any other
22 city in which the library is not supported by a library tax, is at least equal to the amount of
23 revenue which would be realized by a tax of ten cents per one hundred dollars assessed
24 valuation if the library had been tax supported. Except that, no grant under this section shall
25 be affected because of a reduction in the rate of levy which is required by the provisions of
26 section 137.073 or because of a voluntary reduction in the levy following the enactment of a
27 district sales tax under section 182.802, if the proceeds from the sales tax equal or exceed the
28 reduction in revenue from the levy.

29 3. The librarian of the library together with the treasurer of the library or the treasurer
30 of the city if there is no library treasurer shall certify to the state librarian the annual tax
31 income and rate of tax or the appropriation for the library on the date of the enactment of this
32 law, and of the current year, and each year thereafter, and the state librarian shall certify to the
33 commissioner of administration the amount to be paid to each library.

34 4. The balance of the moneys shall be administered and supervised by the state
35 librarian who may provide grants to public libraries for:

36 (1) Establishment, on a population basis to newly established city, county city/county
37 or consolidated libraries;

38 (2) Equalization to city/county, urban public, county or consolidated libraries;

39 (3) Reciprocal borrowing;

40 (4) Technological development;

41 (5) Interlibrary cooperation;

42 (6) Literacy programs; ~~and~~

43 (7) Other library projects or programs that may be determined by the local library,
44 library advisory committee and the state library staff that would improve access to library
45 services by the residents of this state. Newly established libraries shall certify through the
46 legally established board or the governing body of the city supporting the library and the

47 librarian of the library to the state librarian the fact of establishment, the rate of tax, the
48 assessed valuation of the library district and the annual tax yield of the library. The state
49 librarian shall then certify to the commissioner of administration the amount of establishment
50 grant to be paid to the libraries and warrants shall be issued for the amount allocated and
51 approved. The sum appropriated for state aid to public libraries shall be separate and apart
52 from any and all appropriations made to the state library; **and**

53 **(8) Maintenance and repair of library facilities.**

181.075. 1. As used in this section, the following terms mean:

2 **(1) "Public library", a library established and maintained under the provisions**
3 **of chapter 182 related to libraries, primarily supported by public moneys and designed**
4 **to serve the general public;**

5 **(2) "School library", a library controlled and operated by an elementary or**
6 **secondary school, either publicly supported or private, and designated to serve faculty**
7 **and students of that school.**

8 **2. Notwithstanding any provision of section 181.021, 181.060, or 182.812 to the**
9 **contrary, the state librarian shall not disburse any state or federal grants,**
10 **appropriations, or other public or private moneys to a public library or school**
11 **library that is otherwise eligible to receive disbursements of funding from the state**
12 **librarian unless such library certifies in writing that:**

13 **(1) The library has adopted or will adopt a written, publicly accessible collection**
14 **development policy that addresses how selections are made, with particular attention to**
15 **selecting content and curating relevant areas of the collection designated for an**
16 **individual younger than eighteen years of age, to include materials in any form that are**
17 **developmentally and educationally relevant for such individual;**

18 **(2) Moneys shall not be used to purchase or acquire material that constitutes**
19 **"child pornography", is "pornographic for minors", or is "obscene", as those terms are**
20 **defined in section 573.010;**

21 **(3) The library has adopted or will adopt a written, publicly accessible policy**
22 **allowing a minor's parent or guardian to determine what materials and access will be**
23 **available to such minor in accordance with the library's policies with respect to**
24 **collection development, minor patrons, and library cards, and no person employed by**
25 **or acting on behalf of the library shall knowingly grant to a minor access to any**
26 **material in any form not approved by such minor's parent or guardian based on the**
27 **library's policies with respect to minor patrons and library cards;**

28 **(4) No age-inappropriate materials in any form, as defined in the library's**
29 **collection development policy, shall be knowingly displayed in the library areas**
30 **designated by the library as containing materials predominantly for minors;**

31 **(5) No event or presentation shall be held at the library without an age-**
32 **appropriate designation affixed to any publication, website, or advertisement for such**
33 **event or presentation; and**

34 **(6) The library has adopted or will adopt a written, publicly accessible library**
35 **materials challenge policy by which any parent or guardian who is a library district**
36 **resident may dispute or challenge the library's age-appropriate designation affixed to**
37 **any presentation, event, material, or display in the library, and the results of any such**
38 **dispute or challenge shall be disclosed to the public and published on the library's**
39 **website. If materials are challenged by a minor's parent or guardian and found to be**
40 **inappropriate, the library or library vendors shall have at least thirty days to remedy or**
41 **relocate the materials.**

42 **3. In order to be eligible to receive any state or federal grants, appropriations, or**
43 **other public or private moneys disbursed by the state librarian to a public library or**
44 **school library, such library shall submit a copy of the written policies described in**
45 **subsection 2 of this section to the state librarian and, within thirty days of making a**
46 **revision to such policies, submit such revisions to the state librarian.**

47 **4. Moneys received from federal sources and disbursed by the state librarian to a**
48 **public library or school library shall follow the federal statutes and regulations of the**
49 **program involved, the provisions of this section, and any other applicable state and local**
50 **statutes and regulations.**

51 **5. Moneys received from other private or public sources and disbursed by the**
52 **state librarian to a public library or school library shall follow program guidelines and**
53 **regulations from the funding source, the provisions of this section, and any other**
54 **applicable state and local statutes and regulations.**

55 **6. (1) Any political subdivision or person employed by a political subdivision**
56 **that knowingly violates subsection 2 of this section shall be liable to the injured party in**
57 **an action at law, suit in equity, or other proper proceeding for redress, and subject to a**
58 **civil penalty of five hundred dollars per occurrence. Any person injured by a violation**
59 **of subsection 2 of this section shall have standing to pursue an action in the circuit court**
60 **of Cole County. The court shall hold a hearing on the motion for temporary restraining**
61 **order and preliminary injunction within thirty days of service of the petition.**

62 **(2) In such actions, the court may award the pursuing party, other than the state**
63 **of Missouri or any political subdivision of the state, reasonable attorney's fees and costs.**

64 **(3) Sovereign immunity shall not be an affirmative defense in any action under**
65 **this section.**

66 **7. The secretary of state may promulgate rules to implement the provisions of**
67 **this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**

68 is created under the authority delegated in this section shall become effective only if it
69 complies with and is subject to all of the provisions of chapter 536 and, if applicable,
70 section 536.028. This section and chapter 536 are nonseverable and if any of the powers
71 vested with the general assembly pursuant to chapter 536 to review, to delay the
72 effective date, or to disapprove and annul a rule are subsequently held unconstitutional,
73 then the grant of rulemaking authority and any rule proposed or adopted after August
74 28, 2024, shall be invalid and void.

✓