

FIRST REGULAR SESSION

# HOUSE BILL NO. 1463

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE AMATO.

3042H.011

JOSEPH ENGLER, Chief Clerk

## AN ACT

To repeal sections 71.610 and 92.045, RSMo, and to enact in lieu thereof two new sections relating to the licensure of certain businesses.

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

Section A. Sections 71.610 and 92.045, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 71.610 and 92.045, to read as follows:

71.610. 1. No municipal corporation in this state shall have the power to impose a license tax upon any business, avocation, pursuit or calling, unless such business, avocation, pursuit or calling is specially named as taxable in the charter of such municipal corporation, or unless such power be conferred by statute.

2. **Notwithstanding any provision of law to the contrary, no municipal corporation shall impose a license tax upon any enterprise owned by a person aged eighteen years or younger.**

92.045. 1. (1) Any constitutional charter city in this state which now has or may hereafter acquire a population in excess of three hundred fifty thousand inhabitants, according to the last federal decennial census, is hereby authorized, for city and local purposes, to license, tax, and regulate the occupation of merchants, manufacturers, and all businesses, avocations, pursuits, and callings that are not exempt from the payment of licenses by law and may, by ordinance, base such licenses on gross receipts, gross profits or net profits, per capita, flat fee, graduated scale based on gross or net receipts or sales, or any other method or measurement of tax or any combination thereof derived or allocable to the carrying on or conducting of any business, avocation, pursuits or callings or activities carried on in such cities.

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.

11           **(2) Notwithstanding any provision of law to the contrary, no constitutional**  
12 **charter city in this state may license, tax, or regulate any enterprise owned by a person**  
13 **aged eighteen years or younger.**

14           2. The local legislative body may grant by ordinance to its administering tax official  
15 the power to adopt regulations and rules relating to any matters pertaining to the  
16 administration and enforcement of any ordinances enacted in accordance with the authority  
17 heretofore given. Copies of such regulations and rules shall be kept in the office of such tax  
18 official designated in such ordinance and shall be open to inspection by the public. Said  
19 regulations or rules may be changed or amended from time to time.

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