

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

**Offered By**

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1 AMEND House Committee Substitute for Senate Bill No. 994, Page 8, Section 143.121, Line  
2 270, by inserting after 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  
6 this state who, for compensation, performs any vocal, instrumental, musical, comedy, dramatic,  
7 dance or other performance in this state before a live audience and any other person traveling  
8 with and performing services on behalf of a nonresident entertainer, including a nonresident  
9 entertainer who is paid compensation for providing entertainment as an independent contractor, a  
10 partnership that is paid compensation for entertainment provided by nonresident entertainers, a  
11 corporation that is paid compensation for entertainment provided by nonresident entertainers, or  
12 any other entity that is paid compensation for entertainment provided by nonresident  
13 entertainers;

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

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

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

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

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

3 3. Any person, venue, or entity required to deduct and withhold tax pursuant to  
4 subsection 2 of this section shall, for each calendar quarter, on or before the last day of the month  
5 following the close of such calendar quarter, remit the taxes withheld in such form or return as  
6 prescribed by the director of revenue and pay over to the director of revenue or to a depository  
7 designated by the 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  
9 for 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~~  
13 ~~December 31, 2030, shall annually estimate the amount of state income tax revenues collected~~  
14 ~~pursuant to this chapter which are received from nonresident members of professional athletic~~  
15 ~~teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for~~  
16 ~~a period of thirty one years, sixty percent of the annual estimate of taxes generated from the~~  
17 ~~nonresident entertainer and professional athletic team income tax shall be allocated annually to~~  
18 ~~the Missouri arts council trust fund, and shall be transferred, subject to appropriations, from the~~  
19 ~~general revenue fund to the Missouri arts council trust fund established in section 185.100 and~~  
20 ~~any amount transferred shall be in addition to such agency's budget base for each fiscal year.~~  
21 ~~The director shall by rule establish the method of determining the portion of personal service~~  
22 ~~income of such persons that is 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~~  
25 ~~for none after December 31, 2030, shall estimate annually the amount of state income tax~~  
26 ~~revenues collected pursuant to this chapter which are received from nonresident members of~~  
27 ~~professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each~~  
28 ~~subsequent fiscal year for a period of thirty one years, ten percent of the annual estimate of taxes~~  
29 ~~generated from the nonresident entertainer and professional athletic team income tax shall be~~  
30 ~~allocated annually to the Missouri humanities council trust fund, and shall be transferred, subject~~  
31 ~~to appropriations, from the general revenue fund to the Missouri humanities council trust fund~~  
32 ~~established in section 186.055 and any amount transferred shall be in addition to such agency's~~  
33 ~~budget base for each fiscal year.~~

34 7. ~~Notwithstanding other provisions of section 182.812 to the contrary, the commissioner~~  
35 ~~of administration, for all taxable years beginning on or after January 1, 1999, but for none after~~  
36 ~~December 31, 2030, shall estimate annually the amount of state income tax revenues collected~~  
37 ~~pursuant to this chapter which are received from nonresident members of professional athletic~~  
38 ~~teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for~~

1 a period of thirty one years, ten percent of the annual estimate of taxes generated from the  
2 nonresident entertainer and professional athletic team income tax shall be allocated annually to  
3 the Missouri state library networking fund, and shall be transferred, subject to appropriations,  
4 from the general revenue fund to the secretary of state for distribution to public libraries for  
5 acquisition of library materials as established in section 182.812 and any amount transferred  
6 shall be in addition to such agency's budget base for each fiscal year.

7 8. Notwithstanding other provisions of section 185.200 to the contrary, the commissioner  
8 of administration, for all taxable years beginning on or after January 1, 1999, but for none after  
9 December 31, 2030, shall estimate annually the amount of state income tax revenues collected  
10 pursuant to this chapter which are received from nonresident members of professional athletic  
11 teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for  
12 a period of thirty one years, ten percent of the annual estimate of taxes generated from the  
13 nonresident entertainer and professional athletic team income tax shall be allocated annually to  
14 the Missouri public television broadcasting corporation special fund, and shall be transferred,  
15 subject to appropriations, from the general revenue fund.] (1) Notwithstanding other provisions  
16 of this chapter, section 182.812, section 185.200, sections 186.050 to 186.067, or section  
17 253.402 to the contrary, for all tax years beginning on or after January 1, 2027, and ending on or  
18 before December 31, 2060, one hundred percent of the amount of state income tax revenues  
19 collected under this chapter received from nonresident members of professional athletic teams  
20 and nonresident entertainers shall not be remitted to the general revenue fund of the state of  
21 Missouri. Such moneys shall be deposited into the nonresident entertainer and professional  
22 athletic team income tax fund established under this subsection for the purposes provided under  
23 the provisions of this section.

24 (2) There is hereby created in the state treasury the "Nonresident Entertainer and  
25 Professional Athletic Team Income Tax Fund", which shall consist of moneys collected under  
26 this section. The state treasurer shall be custodian of the fund. In accordance with sections  
27 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated  
28 fund and, upon appropriation, moneys in this fund shall be used solely as provided in this  
29 section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining  
30 in the fund at the end of the biennium shall not revert to the credit of the general revenue fund.  
31 The state treasurer shall invest moneys in the fund in the same manner as other funds are  
32 invested. Any interest and moneys earned on such investments shall be credited to the fund.

33 (3) For the fiscal year beginning on or after July 1, 2027, and for each subsequent fiscal  
34 year beginning on or before December 31, 2060, the moneys collected under this section in the  
35 nonresident entertainer and professional athletic team income tax fund shall be allocated  
36 annually in the following percentages:

37 (a) To the Missouri arts council trust fund established under section 185.100, sixty  
38 percent;

1           **(b) To the Missouri humanities council trust fund established in section 186.055, ten**  
2 **percent;**

3           **(c) To the Missouri state library networking fund for the secretary of state to distribute to**  
4 **public libraries for acquisition of library materials as established in section 182.812, ten percent;**

5           **(d) To the Missouri public broadcasting corporation special fund, ten percent; and**

6           **(e) To the Missouri department of natural resources Missouri historic preservation**  
7 **revolving fund established in section 253.402, ten percent.**

8           **(4) The percentages listed in subdivision (3) of this subsection shall be transferred from**  
9 **the nonresident entertainer and professional athletic team income tax fund to each fund listed in**  
10 **subdivision (3) of this subsection, and any amount transferred shall be in addition to each**  
11 **agency's budget base for each fiscal year.**

12           **(5) For the amounts allocated to the Missouri public television broadcasting corporation**  
13 **special fund**~~], and any amount transferred shall be in addition to such agency's budget base for~~  
14 ~~each fiscal year; provided, however, that] twenty-five percent of such allocation shall be used for~~  
15 ~~grants to public radio stations which were qualified by the corporation for public broadcasting as~~  
16 ~~of November 1, 1996. Such grants shall be distributed to each of such public radio stations in~~  
17 ~~this state after receipt of the station's certification of operating and programming expenses for~~  
18 ~~the prior fiscal year. Certification shall consist of the most recent fiscal year financial statement~~  
19 ~~submitted by a station to the corporation for public broadcasting. The grants shall be divided~~  
20 ~~into two categories, an annual basic service grant and an operating grant. The basic service grant~~  
21 ~~shall be equal to thirty-five percent of the total amount and shall be divided equally among the~~  
22 ~~public radio stations receiving grants. The remaining amount shall be distributed as an operating~~  
23 ~~grant to the stations on the basis of the proportion that the total operating expenses of the~~  
24 ~~individual station in the prior fiscal year bears to the aggregate total of operating expenses for the~~  
25 ~~same fiscal year for all Missouri public radio stations which are receiving grants.~~

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

1           ~~40.]~~ 6. The director shall by rule establish the method of determining the portion of  
2 personal service income of such persons that is allocable to Missouri.

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

7  
8 Further amend said bill, Page 12, Section B, Line 1, by deleting the words "section 143.121" and  
9 inserting in lieu thereof the words "sections 143.121 and 143.183"; and

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