

HB 3518 -- ARTS & ENTERTAINMENT

SPONSOR: Reuter

Currently, the Commissioner of the Office of Administration annually estimates the amount of State income tax revenues collected and received from nonresident members of professional athletic teams and nonresident entertainers. A percentage of that revenue is then allocated to the following organizations for a period of 31 years, subject to appropriations, beginning with fiscal year 2000:

- (1) To the Missouri Arts Council Trust Fund, 60%;
- (2) To the Missouri Humanities Council Trust Fund, 10%;
- (3) To the Missouri State Library Networking Fund, 10%;
- (4) To the Missouri Public Television Broadcasting Corporation Special Fund, 10%; and
- (5) To the Missouri Department of Natural Resources, 10%.

The funds are transferred, subject to appropriations, from the General Revenue Fund to the Missouri Arts Council Trust Fund.

This bill repeals the appropriation process and instead creates a "Nonresident Entertainer and Professional Athletic Team Income Tax Fund" into which the revenues collected will be directly deposited. The funds will then be allocated to the Missouri Arts Council Trust Fund, Missouri Humanities Council Trust Fund, Missouri State Library Networking Fund, and the Missouri Department of Natural Resources at the same percentages that are currently allocated from the tax revenues collected and received from nonresident members of professional athletic teams and nonresident entertainers.

The change is for the fiscal year beginning on or after July 1, 2027, and for each subsequent fiscal year beginning on or before December 31, 2060.

This bill is similar to HB 2814 (2024).