

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 693, Page 15, Section 137.100, Line 47,

2
3 "143.041. 1. A tax is hereby imposed for every taxable year on the income of every
4 nonresident individual which is derived from sources within this state. The tax shall be that amount
5 which bears the same ratio to the tax applicable to the individual if he would have been a resident as
6 (A) his Missouri nonresident adjusted gross income as determined under section 143.181 (Missouri
7 adjusted gross income derived from sources within this state) bears to (B) his Missouri adjusted
8 gross income derived from all sources.

9 2. The provisions of this section shall not apply to out-of-state businesses or out-of-state
10 employees operating under sections 190.270 to 190.285.

11 143.071. 1. For all tax years beginning before September 1, 1993, a tax is hereby imposed
12 upon the Missouri taxable income of corporations in an amount equal to five percent of Missouri
13 taxable income.

14 2. For all tax years beginning on or after September 1, 1993, a tax is hereby imposed upon
15 the Missouri taxable income of corporations in an amount equal to six and one-fourth percent of
16 Missouri taxable income.

17 3. The provisions of this section shall not apply to out-of-state businesses operating under
18 sections 190.270 to 190.285.

19 143.191. 1. Every employer maintaining an office or transacting any business within this
20 state and making payment of any wages taxable under sections 143.011 to 143.998 to a resident or
21 nonresident individual shall deduct and withhold from such wages for each payroll period the
22 amount provided in subsection 3 of this section.

23 2. The term "wages" referred to in subsection 1 of this section means wages as defined by
24 section 3401(a) of the Internal Revenue Code of 1986, as amended. The term "employer" means any
25 person, firm, corporation, association, fiduciary of any kind, or other type of organization for whom
26 an individual performs service as an employee, except that if the person or organization for whom
27 the individual performs service does not have control of the payment of compensation for such
28 service, the term "employer" means the person having control of the payment of the compensation.
29 The term includes the United States, this state, other states, and all agencies, instrumentalities, and
30 subdivisions of any of them.

31 3. The method of determining the amount to be withheld shall be prescribed by regulations
32 of the director of revenue. The prescribed table, percentages, or other method shall result, so far as
33 practicable, in withholding from the employee's wages during each calendar year an amount
34 substantially equivalent to the tax reasonably estimated to be due from the employee under sections
35 143.011 to 143.998 with respect to the amount of such wages included in his Missouri adjusted gross
36 income during the calendar year.

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1 4. For purposes of this section an employee shall be entitled to the same number of personal
2 and dependency withholding exemptions as the number of exemptions to which he is entitled for
3 federal income tax withholding purposes. An employer may rely upon the number of federal
4 withholding exemptions claimed by the employee, except where the employee provides the
5 employer with a form claiming a different number of withholding exemptions in this state.

6 5. The director of revenue may enter into agreements with the tax departments of other states
7 (which require income tax to be withheld from the payment of wages) so as to govern the amounts to
8 be withheld from the wages of residents of such states under this section. Such agreements may
9 provide for recognition of anticipated tax credits in determining the amounts to be withheld and,
10 under regulations prescribed by the director of revenue, may relieve employers in this state from
11 withholding income tax on wages paid to nonresident employees. The agreements authorized by this
12 subsection are subject to the condition that the tax department of such other states grant similar
13 treatment to residents of this state.

14 6. The director of revenue shall enter into agreements with the Secretary of the Treasury of
15 the United States or with the appropriate secretaries of the respective branches of the Armed Forces
16 of the United States for the withholding, as required by subsections 1 and 2 of this section, of income
17 taxes due the state of Missouri on wages or other payments for service in the armed services of the
18 United States or on payments received as retirement or retainer pay of any member or former
19 member of the Armed Forces entitled to such pay.

20 7. Subject to appropriations for the purpose of implementing this section, the director of
21 revenue shall comply with provisions of the laws of the United States as amended and the regulations
22 promulgated thereto in order that all residents of this state receiving monthly retirement income as a
23 civil service annuitant from the federal government taxable by this state may have withheld monthly
24 from any such moneys, whether pension, annuities or otherwise, an amount for payment of state
25 income taxes as required by state law, but such withholding shall not be less than twenty-five dollars
26 per quarter.

27 8. The provisions of this section shall not apply to out-of-state businesses operating under
28 sections 190.270 to 190.285.";and

29
30 Further amend said bill, Page 31, Section 144.030, Line 313, by inserting after all of said section and
31 line the following:

32
33 "144.610. 1. A tax is imposed for the privilege of storing, using or consuming within this
34 state any article of tangible personal property, excluding motor vehicles, trailers, motorcycles,
35 mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state
36 of Missouri and subject to tax under subdivision (9) of subsection 1 of section 144.020, purchased on
37 or after the effective date of sections 144.600 to 144.745 in an amount equivalent to the percentage
38 imposed on the sales price in the sales tax law in section 144.020. This tax does not apply with
39 respect to the storage, use or consumption of any article of tangible personal property purchased,
40 produced or manufactured outside this state until the transportation of the article has finally come to
41 rest within this state or until the article has become commingled with the general mass of property of
42 this state.

43 2. Every person storing, using or consuming in this state tangible personal property subject
44 to the tax in subsection 1 of this section is liable for the tax imposed by this law, and the liability
45 shall not be extinguished until the tax is paid to this state, but a receipt from a vendor authorized by
46 the director of revenue under the rules and regulations that he prescribes to collect the tax, given to
47 the purchaser in accordance with the provisions of section 144.650, relieves the purchaser from
48 further liability for the tax to which receipt refers.

1 3. Because this section no longer imposes a Missouri use tax on the storage, use, or
2 consumption of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard
3 motors required to be titled under the laws of the state of Missouri, in that the state sales tax is now
4 imposed on the titling of such property, the local sales tax, rather than the local use tax, applies.

5 4. The provisions of this section shall not apply to out-of-state businesses or out-of-state
6 employees operating under sections 190.270 to 190.285.

7
8 Further amend said bill and said page, Section 144.1030, Line 11, by inserting immediately after said
9 line the following:

10
11 "190.270. Sections 190.270 to 190.285 shall be known and may be cited as the "Facilitating
12 Business Rapid Response to State Declared Disasters Act".

13 190.275. As used in sections 190.270 to 190.285, unless the context clearly indicates
14 otherwise, the following terms mean:

15 (1) "Declared state disaster" or "emergency", a disaster or emergency event for which a
16 governor's state of emergency proclamation has been issued or that the President of the United States
17 has declared to be a major disaster or emergency;

18 (2) "Disaster period", the period of time that begins ten days before the governor's
19 proclamation of a state of emergency or the declaration by the President of the United States of a
20 major disaster or emergency, whichever occurs first, and extending for a period of sixty calendar
21 days following the end of the period specified in the proclamation or declaration or sixty calendar
22 days from the proclamation or declaration if no end is provided. The governor may extend the
23 disaster period as warranted.

24 (3) "Infrastructure", property and equipment owned or used by a public utility,
25 communications network, broadband and internet service provider, cable and video service provider,
26 gas distribution system, or water pipeline that provides service to more than one customer or person,
27 including related support facilities. Infrastructure includes real and personal property such as
28 buildings, offices, power lines, cable lines, poles, communication lines, pipes, structures, and
29 equipment;

30 (4) "Out-of-state business", a business entity:

31 (a) That does not have a presence in the state;

32 (b) That does not conduct business in the state;

33 (c) That has no registrations, tax filings, or nexus in the state before the declared disaster or
34 emergency; and

35 (d) Whose assistance in repairing, renovating, installing, or building infrastructure related to
36 a declared state disaster or emergency is requested by the state, a county, city, town, or other political
37 subdivision of the state or a registered business that owns or uses infrastructure as defined in this
38 section.

39 Out-of-state business includes a business entity that is affiliated with a registered business solely
40 through common ownership as long as that business entity does not have any registrations, tax
41 filings, or nexus in the state before the declared state disaster or emergency.

42
43 For purposes of this section, a prior registration as an out-of-state business for a declared disaster or
44 emergency shall not be considered a registration in this state.

45 (5) "Out-of-state employee", an individual who does not work in the state except for disaster
46 or emergency related work during a disaster period;

47 (6) "Registered business", a business entity that is registered or licensed to do business in the
48 state before the declared state disaster or emergency.

1 190.280. 1. An out-of-state business that conducts operations within the state for purposes
 2 of assisting in repairing, renovating, installing, or building infrastructure related to a declared state
 3 disaster or emergency during the disaster period shall not be considered to have established a level of
 4 presence that would subject the business or any of its out-of-state employees to any of the following
 5 state or local employment, licensing, or registration requirements:

6 (1) Except as set forth in section 190.285, registration with the secretary of state;

7 (2) Withholding or income tax registration, filing, or remitting requirements; and

8 (3) Use tax on equipment used or consumed during the disaster period if such equipment
 9 does not remain in the state after the disaster period.

10 2. An out-of-state employee shall not be considered to have established residency or a
 11 presence in the state that would require that person or that person's employer to file and pay income
 12 taxes, to be subjected to tax withholdings, or to file and pay any other state or local income or
 13 withholding tax or fee for work repairing, renovating, installing, or building infrastructure during the
 14 disaster period.

15 3. After the conclusion of a disaster period, an out-of-state business or out-of-state employee
 16 that remains in the state is fully subject to the state or local employment, licensing, or registration
 17 requirements listed in this section or that were otherwise suspended under sections 190.270 through
 18 190.285 during the disaster period.

19 190.285. 1. An out-of-state business shall provide notification to the secretary of state
 20 within ten days after entry to the state during a disaster period that the out-of-state business is in the
 21 state for purposes of responding to the declared state disaster or emergency. The out-of-state
 22 business shall provide to the secretary of state information related to the out-of-state business
 23 including, but not limited to, the following:

24 (1) Name;

25 (2) State of domicile;

26 (3) Principal business address;

27 (4) Federal employer identification number;

28 (5) The date when the out-of-state business entered the state; and

29 (6) Contact information while the out-of-state business is in this state.

30 2. A registered business shall provide the notification required in subsection 1 of this section
 31 for an affiliate of the registered business that enters the state as an out-of-state business. The
 32 notification under this subsection also must include contact information for the registered business in
 33 the state.

34 3. An out-of-state business that remains in the state after a disaster period shall notify the
 35 secretary of state within ten days after the end of the disaster period and shall meet all registration,
 36 licensing, and filing requirements resulting from any business presence or activity in the state.

37 4. The secretary of state shall provide information received from out-of-state businesses or
 38 registered businesses under this section to the department of revenue within thirty days after receipt
 39 of notification.

40 190.286. The provisions of sections 190.270 to 190.285 shall not grant exemptions
 41 authorized by the facilitating business rapid response to state declared disasters act to any
 42 out-of-state business performing work pursuant to a request for bid or request for proposal by a state
 43 agency or political subdivision.

44 285.230. 1. As used in this section, "transient employer" means an employer as defined in
 45 sections 143.191, 287.030, and 288.032 making payment of wages taxable under chapters 143, 287,
 46 and 288 who is not domiciled in this state and who temporarily transacts any business within the
 47 state, but shall not include any employer who is not subject to Missouri income tax because of the
 48 provisions of 15 U.S.C. 381. The transaction of business shall be considered temporary at any time

1 it cannot be reasonably expected to continue for a period of twenty-four consecutive months.
2 Professional athletic teams and professional entertainers domiciled in a state other than Missouri
3 shall be deemed a "transient employer" for the purposes of this section, unless the person or entity
4 who pays compensation to the nonresident entertainer has fully complied with the provisions of
5 section 143.183 in which case the nonresident entertainer shall not be considered a transient
6 employer.

7 2. Employers meeting the following criteria shall not be required to file a financial assurance
8 instrument as required by this section:

9 (1) The principal place of business of the employer must be in a county of another state
10 which is contiguous to the state of Missouri; and

11 (2) The employer must have been under contract to perform work in Missouri for at least
12 sixty days cumulatively out of twelve months during each of the two calendar years immediately
13 preceding the employer's initial application for exemption from the provisions of this section; and

14 (3) The employer must have in his possession a tax clearance from the department of
15 revenue and the division of employment security stating that the employer has faithfully complied
16 with the tax laws of this state during the period set out in subdivision (2) of this subsection.
17 Within ninety days of August 13, 1988, such employers must obtain initial tax clearances in
18 accordance with subdivision (3) of this subsection. Any tax clearance issued under the provisions of
19 this section by the division of employment security shall be submitted to the department of revenue.
20 On or before January thirty-first of each year, except January thirty-first following the year during
21 which the employer first meets these criteria, the employer shall submit application to the
22 department of revenue and division of employment security for a renewed tax clearance. Failure to
23 submit such renewal applications or failure to comply with applicable Missouri taxing and
24 employment security laws during the period between annual renewal dates or removal of the
25 employer's principal place of business from a county in another state which is contiguous to Missouri
26 to a state other than Missouri shall immediately subject the employer to all provisions of this section.
27 An employer meeting the requirements of this subsection shall still be subject to the provisions of
28 subsection 5 of this section.

29 3. Every transient employer shall file with the director of revenue a financial assurance
30 instrument including, but not limited to, a cash bond, a surety bond, or an irrevocable letter of credit
31 as defined in section 400.5-103 issued by any state or federal financial institution. The financial
32 assurance instrument shall be in an amount not less than the average estimated quarterly withholding
33 tax liability of the applicant, but in no case less than five thousand dollars nor more than twenty-five
34 thousand dollars. Any corporate surety shall be licensed to do such business in this state and
35 approved by the director of revenue to act as a surety. The transient employer shall be the principal
36 obligor and the state of Missouri shall be the obligee. The financial assurance instrument shall be
37 conditioned upon the prompt filing of true reports and the payment by such employer to the director
38 of revenue of any and all withholding taxes which are now or which hereafter may be levied or
39 imposed by the state of Missouri, upon the employer, together with any and all penalties and interest
40 thereon, and generally upon the faithful compliance with the provisions of chapters 143, 287, and
41 288.

42 4. Any transient employer who is already otherwise required to file a financial assurance
43 instrument as a condition of any contract, provided said financial assurance instrument guarantees
44 payment of all applicable state taxes and all withholding taxes levied or imposed by the state and
45 provided that such financial assurance instrument is delivered by certified mail to the department of
46 revenue by the applicable awarding entity at least fourteen days before the execution of the contract
47 for the performance of work, may use the same financial assurance instrument to comply with the
48 provisions of this section. Before such financial assurance instrument is approved by the awarding

1 entity, the director of revenue shall be satisfied that such financial assurance instrument is sufficient
2 to cover all taxes imposed by this state and the director shall so notify the awarding entity of the
3 decision within the fourteen days prior to the execution of the contract. Failure to do so by the
4 director shall waive any right to disapprove such financial assurance instrument. Before a financial
5 assurance instrument is released by the entity awarding the contract, a tax clearance shall be obtained
6 from the director of revenue that such transient employer has faithfully complied with all the tax
7 laws of this state.

8 5. Every transient employer shall certify to the director of revenue that such employer has
9 sufficient workers' compensation insurance either through a self-insurance program or a policy of
10 workers' compensation insurance issued by an approved workers' compensation carrier. The
11 self-insurance program shall be approved by the division of workers' compensation pursuant to
12 section 287.280. The insurance policy shall be in a contract form approved by the department of
13 insurance, financial institutions and professional registration.

14 6. In the event that liability upon the financial assurance instrument thus filed by the
15 transient employer shall be discharged or reduced, whether by judgment rendered, payment made or
16 otherwise, or if in the opinion of the director of revenue any surety on a bond theretofore given or
17 financial institution shall have become unsatisfactory or unacceptable, then the director of revenue
18 may require the employer to file a new financial assurance instrument in the same form and amount.
19 If such new financial assurance instrument shall be furnished by such employer as above provided,
20 the director of revenue shall upon satisfaction of any liability that has accrued, release the surety on
21 the old bond or financial institution issuing the irrevocable letter of credit. 7. Any surety on
22 any bond or financial institution issuing an irrevocable letter of credit furnished by any transient
23 employer as provided in this section shall be released and discharged from any and all liability to the
24 state of Missouri accruing on such bond or irrevocable letter of credit after the expiration of sixty
25 days from the date upon which such surety or financial institution shall have lodged with the director
26 of revenue a written request to be released and discharged; but the request shall not operate to
27 relieve, release or discharge such surety or financial institution from any liability already accrued or
28 which shall accrue during and before the expiration of said sixty-day period. The director of revenue
29 shall promptly on receipt of notice of such request notify the employer who furnished such bond or
30 irrevocable letter of credit and such employer shall on or before the expiration of such sixty-day
31 period file with the director of revenue a new financial assurance instrument satisfactory to the
32 director of revenue in the amount and form provided in this section.

33 8. Notwithstanding the limitation as to the amount of any financial assurance instrument
34 fixed by this section, if a transient employer becomes delinquent in the payment of any tax or tenders
35 a check in payment of tax which check is returned unpaid because of insufficient funds, the director
36 may demand an additional instrument of such employer in an amount necessary, in the judgment of
37 the director, to protect the revenue of the state. The penal sum of the additional instrument and the
38 instrument furnished under the provisions of the law requiring such instrument may not exceed two
39 quarters' estimated tax liability.

40 9. For any period when a transient employer fails to meet the requirements of this section,
41 there shall be added to any deficiency assessed against a transient employer, in addition to any other
42 addition, interest, and penalties, an amount equal to twenty-five percent of the deficiency.

43 10. A taxpayer commits the crime of failure to file a financial assurance instrument if he
44 knowingly fails to comply with the provisions of this section.

45 11. Failure to file a financial assurance instrument is a class A misdemeanor. Pursuant to
46 section 560.021, a corporation found guilty of failing to file a financial assurance instrument may be
47 fined up to five thousand dollars or any higher amount not exceeding twice the amount the employer
48 profited from the commission of the offense.

1 12. Failing to register with the department of revenue and execute the financial assurance
2 instrument herein provided, prior to beginning the performance of any contract, shall prohibit the
3 employer from performing on such contract until he complies with such requirements.

4 13. Each employer shall keep full and accurate records clearly indicating the names,
5 occupations, and crafts, if applicable, of every person employed by him together with an accurate
6 record of the number of hours worked by each employee and the actual wages paid. The payroll
7 records required to be so kept shall be open to inspection by any authorized representative of the
8 department of revenue at any reasonable time and as often as may be necessary and such records
9 shall not be destroyed or removed from the state for a period of one year following the completion of
10 the contract in connection with which the records are made.

11 14. The entering into of any contract for the performance of work in the state of Missouri by
12 any such employer shall be deemed to constitute an appointment of the secretary of state as
13 registered agent of such employer for purposes of accepting service of any process, or of any notice
14 or demand required or permitted by law. The service of any such process, notice or demand, when
15 served on the secretary of state shall have the same legal force and validity as if served upon the
16 employer personally within the state.

17 15. In addition, any employer who fails to file a financial assurance instrument as required
18 by this section shall be prohibited from contracting for or performing labor on any public works
19 project in this state for a period of one year.

20 16. Whenever a transient employer ceases to engage in activity within the state it shall be the
21 duty of such transient employer to notify the director of revenue in writing at least ten days prior to
22 the time the discontinuance takes effect.

23 17. The provisions of this section shall not apply to out-of-state businesses operating under
24 sections 190.270 to 190.285.

25 285.232. 1. Subject to the provisions of section 285.230, any county, city, town, village or
26 any other political subdivision which requires a building permit for a person to perform certain
27 construction projects shall require a transient employer to show proof that the employer has been
28 issued a tax clearance and has filed a financial assurance instrument as required by section 285.230
29 before such entity issues a building permit to the transient employer. If any transient employer
30 obtains a building permit without providing such proof, provides a fraudulently obtained tax
31 clearance or a fraudulent financial assurance instrument or through any misrepresentation or any
32 other fraudulent act or in any way violates the provisions of sections 285.230 to 285.234, the
33 Missouri department of revenue shall request a temporary restraining order or seek injunctive relief
34 to immediately prohibit further performance of work by the transient employer on such contract or
35 project. The court may direct that any payments due such transient employer be equitably
36 distributed in satisfaction of the transient employer's obligations pursuant to sections 285.230 to
37 285.234. Upon issuance of such order by a court of competent jurisdiction, the person for whom the
38 work is being performed may engage another contractor as provided by law or any provision of
39 contract and the person shall not be deemed to be in violation of the contract with such transient
40 employer removed by the court. Nothing in this section shall be construed to create or constitute a
41 liability to or a cause of action against a city or county in regard to the issuance of any license
42 pursuant to this section.

43 2. Any contractor for private or public construction work in this state which contracts with or
44 otherwise engages a subcontractor, which is deemed a transient employer as defined in section
45 285.230, to perform any portion of such work, shall require such subcontractor to show proof of
46 having filed a financial assurance instrument with the director of revenue as required by section
47 285.230 and to show proof that the subcontractor holds a current valid certificate of insurance for
48 workers' compensation coverage in this state, prior to the subcontractor performing any work on the

1 project. If the subcontractor is self-insured for purposes of workers' compensation, the contractor
2 shall require proof that such self-insurance by the subcontractor has been approved by the division of
3 workers' compensation. The contractor shall not allow the subcontractor to perform on such contract
4 until proof of compliance as required by this section has been provided to the contractor. If a
5 subcontractor which is deemed to be a transient employer has previously submitted proof of
6 compliance as required by this section to a state agency or political subdivision for which the
7 contract is being performed as a condition of being qualified to perform work for such agency or
8 political subdivision, the general contractor shall not be required to obtain the proofs required by this
9 section. If at any time prior to final payment to a subcontractor for work performed on a project, a
10 contractor is notified in writing by the director of revenue or the director of the division of workers'
11 compensation that a subcontractor is in violation of sections 285.230 to 285.234, the contractor shall
12 withhold all or part of any payment to the subcontractor under the contract for payment in
13 satisfaction of the subcontractor's obligations as a transient employer if so directed by the director of
14 revenue or the director of the division of workers' compensation. Any contractor withholding
15 payment and paying such funds in satisfaction of the subcontractor's obligations as a transient
16 employer if so directed by the director of revenue or the director of the division of workers'
17 compensation. Any contractor withholding payment and paying such funds in satisfaction of the
18 subcontractor's obligations as a transient employer shall be deemed in compliance with the contract
19 with the subcontractor to the extent of the amount paid to fulfill such obligation and with the laws of
20 this state regarding timely payment under construction contracts and shall not be subject to any civil
21 or criminal penalty for withholding such payment.

22 3. Notwithstanding the provision of section 32.057, the Missouri department of revenue shall
23 at least quarterly submit for publication in the Missouri Register a list of construction contractors
24 performing work on construction projects in Missouri who are known by the department to be
25 deemed transient employers pursuant to section 285.230. The department shall also update such list
26 monthly and make such list available upon request without cost to any person.

27 4. The provisions of this section shall not apply to out-of-state businesses operating under
28 sections 190.270 to 190.285.

29 285.233. 1. Any transient employer, as defined in this chapter, failing to conclusively show
30 at any time that he has complied with the provisions of section 285.230, relating to the filing of a
31 financial assurance instrument, shall, before beginning performance on any contract made with a
32 political subdivision, deposit with that political subdivision an amount equal to twenty percent of
33 labor costs as specified in such contract which will be held in escrow by the political subdivision and
34 payable only to the department of revenue, the division of employment security or the division of
35 workers' compensation after the actual amount of tax liability is determined. In the event that labor
36 costs are not separately stated in the contract, the amount to be held in escrow shall be ten percent of
37 the contract amount. Any amount remaining in the escrow fund after payments are made shall be
38 refunded to the contractor. Failure of a political subdivision to properly escrow funds required under
39 this section will make it ineligible to receive state funds for public works projects for a period of one
40 year from the date the infraction is discovered.

41 2. Any transient employer failing to conclusively show at any time that he has complied with
42 the provisions of section 285.230, relating to the filing of a financial assurance instrument, shall,
43 before beginning performance on any contract made with a private entity deposit with that private
44 entity an amount equal to twenty percent of labor costs as specified in such contract which will be
45 held in escrow by the private entity and payable only to the department of revenue, the division of
46 employment security or the division of workers' compensation after the actual amount of tax liability
47 is determined. In the event that labor costs are not separately stated in the contract, the amount to be
48 held in escrow shall be ten percent of the contract amount. Any amount remaining in the escrow

1 fund after payments are made shall be refunded to the contractor. Failure of a private entity to
2 properly escrow funds required under this section shall make such entity liable for the full amount of
3 the state withholding, workers' compensation, and employment security tax liability resulting from
4 the transient employers' contract with that private entity.

5 3. In addition to any other penalty, interest, or remedy imposed by this section, any transient
6 employer that fails to post a financial assurance instrument or escrow funds as provided for in this
7 section shall be subject to a writ of attachment as provided for in chapter 521 or any other injunctive
8 relief provided for by law.

9 4. The provisions of this section shall not apply to out-of-state businesses or out-of-state
10 employees operating under sections 190.270 to 190.285.

11 285.234. 1. Every transient employer, as defined in section 285.230 shall post in a
12 prominent and easily accessible place at the work site a clearly legible copy of the following:

13 (1) The notice of registration for employer withholding issued to such transient employer by
14 the director of revenue;

15 (2) Proof of coverage for workers' compensation insurance or self-insurance signed by the
16 transient employer and verified by the department of revenue through the records of the division of
17 workers' compensation; and

18 (3) The notice of registration for unemployment insurance issued to such transient employer
19 by the division of employment security.

20 2. Any transient employer failing to comply with the provisions of this section shall be liable
21 for a penalty of five hundred dollars per day until the notices required by this section are posted as
22 provided by this section.

23 3. The provisions of this section shall not apply to out-of-state businesses operating under
24 sections 190.270 to 190.285."; and

25
26 Further amend said bill by amending the title, enacting clause, and intersectional references
27 accordingly.
28
29