

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 1814, Page 3, Sections 92.100 and 92.102, by removing all of said sections
2 from the bill and inserting in lieu thereof the following:

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4 "92.100. 1. Nothing in this section shall have the effect of repealing any existing ordinance
5 imposing a business license tax on a telecommunications company; provided that, a city with an
6 ordinance in effect prior to the effective date of this section complies with the provisions of sections
7 92.096 to 92.102.

8 2. Any business license tax imposed on the gross receipts of a telecommunications company
9 derived from the business of providing prepaid wireless telecommunications service after the
10 effective date of this section shall be imposed only on the gross receipts from retail sales.

11 92.102. 1. The gross receipts of a telecommunications company derived from the business
12 of providing prepaid wireless telecommunications service shall be deemed derived from engaging in
13 business in a municipality and subject to the municipality's business license tax as follows:

14 (1) If the retail sale is effected in person by the customer at the business location of the
15 telecommunications company, by the municipality within whose limits the business location lies; or

16 (2) If the retail sale is not effected in person at the telecommunications company's location,
17 by the municipality within whose limits the customer's residence or, for nonresidential customers,
18 the principal place of operations lies, as obtained during the consummation of the sale, and as may
19 be indicated by the address of the customer's payment instrument; or

20 (3) If the retail sale is not effected in person by the customer at the business location of the
21 telecommunications company and an address cannot be obtained during the consummation of the
22 sale or is otherwise not available, then the sale shall be subject to such tax by attributing the sale to a
23 location determined in a reasonable manner that is supported by the telecommunications company's
24 books and records. A method that attributes the total of all such sales with respect to each area code
25 to municipalities in proportion to the telecommunications company's total sales of prepaid wireless
26 telecommunications service within the area code shall be deemed reasonable. If a
27 telecommunications company attributes the sale as described under this subdivision, it shall provide
28 a description of such attribution to impacted municipalities at the time that such taxes are paid.

29 2. A telecommunications company deriving gross receipts from selling prepaid wireless
30 telecommunications service to a retail customer shall be responsible for obtaining and maintaining
31 information to determine the taxing municipality and remitting the business license tax thereon to
32 the municipality or the department of revenue.

33 3. If the telecommunications company's reliance on the information provided is in good
34 faith, a municipality shall not hold the telecommunications company liable for any additional taxes,
35 charges, or fees based on a different determination.

36 4. Any telecommunications company may recover from its customers through a line item

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1 charge, or otherwise, all or part of the business license tax, including an additional convenience fee
2 of up to three percent of the business license tax applicable to the transaction.

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4 Section B. This act shall become effective January 1, 2017."; and

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