

FIRST REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NO. 299

## 95TH GENERAL ASSEMBLY

0574L.03T

2009

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### AN ACT

To repeal section 143.183, RSMo, and to enact in lieu thereof one new section relating to appropriations to the Missouri Arts Council.

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

Section A. Section 143.183, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.183, to read as follows:

143.183. 1. As used in this section, the following terms mean:

(1) "Nonresident entertainer", a person residing or registered as a corporation outside this state who, for compensation, performs any vocal, instrumental, musical, comedy, dramatic, dance or other performance in this state before a live audience and any other person traveling with and performing services on behalf of a nonresident entertainer, including a nonresident entertainer who is paid compensation for providing entertainment as an independent contractor, a partnership that is paid compensation for entertainment provided by nonresident entertainers, a corporation that is paid compensation for entertainment provided by nonresident entertainers, or any other entity that is paid compensation for entertainment provided by nonresident entertainers;

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

(3) "Personal service income" includes exhibition and regular season salaries and wages, guaranteed payments, strike benefits, deferred payments, severance pay, bonuses, and any other

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.

17 type of compensation paid to the nonresident entertainer or nonresident member of a professional  
18 athletic team, but does not include prizes, bonuses or incentive money received from competition  
19 in a livestock, equine or rodeo performance, exhibition or show;

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

22 2. Any person, venue, or entity who pays compensation to a nonresident entertainer shall  
23 deduct and withhold from such compensation as a prepayment of tax an amount equal to two  
24 percent of the total compensation if the amount of compensation is in excess of three hundred  
25 dollars paid to the nonresident entertainer.

26 3. Any person, venue, or entity required to deduct and withhold tax pursuant to  
27 subsection 2 of this section shall, for each calendar quarter, on or before the last day of the month  
28 following the close of such calendar quarter, remit the taxes withheld in such form or return as  
29 prescribed by the director of revenue and pay over to the director of revenue or to a depository  
30 designated by the director of revenue the taxes so required to be deducted and withheld.

31 4. Any person, venue, or entity subject to this section shall be considered an employer  
32 for purposes of section 143.191, and shall be subject to all penalties, interest, and additions to  
33 tax provided in this chapter for failure to comply with this section.

34 5. Notwithstanding other provisions of this chapter to the contrary, the commissioner of  
35 administration, for all taxable years beginning on or after January 1, 1999, but none after  
36 December 31, 2015, shall annually estimate 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  
39 a period of sixteen years, sixty percent of the annual estimate of taxes generated from the  
40 nonresident entertainer and professional athletic team income tax shall be allocated annually to  
41 the Missouri arts council trust fund, and shall be transferred from the general revenue fund to the  
42 Missouri arts council trust fund established in section 185.100, RSMo, and any amount  
43 transferred shall be in addition to such agency's budget base for each fiscal year.  
44 [Notwithstanding other provisions of this section, the Missouri arts council shall not be  
45 appropriated more than ten million dollars in any fiscal year.] The director shall by rule establish  
46 the method of determining the portion of personal service income of such persons that is  
47 allocable to Missouri.

48 6. Notwithstanding the provisions of sections 186.050 to 186.067, RSMo, to the  
49 contrary, the commissioner of administration, for all taxable years beginning on or after January  
50 1, 1999, but for none after December 31, 2015, shall estimate annually the amount of state  
51 income tax revenues collected pursuant to this chapter which are received from nonresident  
52 members of professional athletic teams and nonresident entertainers. For fiscal year 2000, and

53 for each subsequent fiscal year for a period of sixteen years, ten percent of the annual estimate  
54 of taxes generated from the nonresident entertainer and professional athletic team income tax  
55 shall be allocated annually to the Missouri humanities council trust fund, and shall be transferred  
56 from the general revenue fund to the Missouri humanities council trust fund established in  
57 section 186.055, RSMo, and any amount transferred shall be in addition to such agency's budget  
58 base for each fiscal year.

59         7. Notwithstanding other provisions of section 182.812, RSMo, to the contrary, the  
60 commissioner of administration, for all taxable years beginning on or after January 1, 1999, but  
61 for none after December 31, 2015, shall estimate annually the amount of state income tax  
62 revenues collected pursuant to this chapter which are received from nonresident members of  
63 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each  
64 subsequent fiscal year for a period of sixteen years, ten percent of the annual estimate of taxes  
65 generated from the nonresident entertainer and professional athletic team income tax shall be  
66 allocated annually to the Missouri state library networking fund, and shall be transferred from  
67 the general revenue fund to the secretary of state for distribution to public libraries for  
68 acquisition of library materials as established in section 182.812, RSMo, and any amount  
69 transferred shall be in addition to such agency's budget base for each fiscal year.

70         8. Notwithstanding other provisions of section 185.200, RSMo, to the contrary, the  
71 commissioner of administration, for all taxable years beginning on or after January 1, 1999, but  
72 for none after December 31, 2015, shall estimate annually the amount of state income tax  
73 revenues collected pursuant to this chapter which are received from nonresident members of  
74 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each  
75 subsequent fiscal year for a period of sixteen years, ten percent of the annual estimate of taxes  
76 generated from the nonresident entertainer and professional athletic team income tax shall be  
77 allocated annually to the Missouri public television broadcasting corporation special fund, and  
78 shall be transferred from the general revenue fund to the Missouri public television broadcasting  
79 corporation special fund [established in section 185.200, RSMo], and any amount transferred  
80 shall be in addition to such agency's budget base for each fiscal year; provided, however, that  
81 twenty-five percent of such allocation shall be used for grants to public radio stations which were  
82 qualified by the corporation for public broadcasting as of November 1, 1996. Such grants shall  
83 be distributed to each of such public radio stations in this state after receipt of the station's  
84 certification of operating and programming expenses for the prior fiscal year. Certification shall  
85 consist of the most recent fiscal year financial statement submitted by a station to the corporation  
86 for public broadcasting. The grants shall be divided into two categories, an annual basic service  
87 grant and an operating grant. The basic service grant shall be equal to thirty-five percent of the  
88 total amount and shall be divided equally among the public radio stations receiving grants. The

89 remaining amount shall be distributed as an operating grant to the stations on the basis of the  
90 proportion that the total operating expenses of the individual station in the prior fiscal year bears  
91 to the aggregate total of operating expenses for the same fiscal year for all Missouri public radio  
92 stations which are receiving grants.

93 9. Notwithstanding other provisions of section 253.402, RSMo, to the contrary, the  
94 commissioner of administration, for all taxable years beginning on or after January 1, 1999, but  
95 for none after December 31, 2015, shall estimate annually the amount of state income tax  
96 revenues collected pursuant to this chapter which are received from nonresident members of  
97 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each  
98 subsequent fiscal year for a period of sixteen years, ten percent of the annual estimate of taxes  
99 generated from the nonresident entertainer and professional athletic team income tax shall be  
100 allocated annually to the Missouri department of natural resources Missouri historic preservation  
101 revolving fund, and shall be transferred from the general revenue fund to the Missouri  
102 department of natural resources Missouri historic preservation revolving fund established in  
103 section 253.402, RSMo, and any amount transferred shall be in addition to such agency's budget  
104 base for each fiscal year. As authorized pursuant to subsection 2 of section 30.953, RSMo, it is  
105 the intention and desire of the general assembly that the state treasurer convey, to the Missouri  
106 investment trust on January 1, 1999, up to one hundred percent of the balances of the Missouri  
107 arts council trust fund established pursuant to section 185.100, RSMo, and the Missouri  
108 humanities council trust fund established pursuant to section 186.055, RSMo. The funds shall  
109 be reconveyed to the state treasurer by the investment trust as follows: the Missouri arts council  
110 trust fund, no earlier than January 2, 2009; and the Missouri humanities council trust fund, no  
111 earlier than January 2, 2009.

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Speaker of the House

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President Pro Tem of the Senate

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Governor