

**HOUSE COMMITTEE**

**AMENDMENT NO. \_\_\_**

**Offered by**

**of**

1 AMEND House Bill No. 756, Page 1, Section 92.077, Lines 1 to 35,  
2 by deleting all of said lines and inserting in lieu thereof the  
3 following:

4 "92.077. 1. Sections 92.077 to 92.086 shall be known and  
5 may be cited as the "Prepaid Wireless Telecommunications Business  
6 License Tax Sourcing Act".

7 2. As used in sections [92.074] 92.077 to [92.095] 92.086,  
8 unless the context clearly requires otherwise, the following  
9 terms mean:

10 (1) "Business license tax", any tax, including any fee,  
11 charge, or assessment in the nature of a tax, assessed by a  
12 municipality on a telecommunications company for the privilege of  
13 doing business within the borders of such municipality, and  
14 specifically includes any tax assessed on a telecommunications  
15 company by a municipality under section 66.300 and section  
16 80.090, section 92.045, section 92.073, section 94.110, 94.270,  
17 or 94.360, or under authority granted in its charter, as well as  
18 an occupation license tax, gross receipts tax, franchise tax, or  
19 similar tax, but shall not include:

20 (a) Any state or municipal sales tax imposed under sections  
21 144.010 to 144.525; or

22 (b) Any municipal right-of-way usage fee imposed under the  
23 authority of a municipality's police powers under Section 253(c)  
24 of the Federal Telecommunications Act of 1996 (47 U.S.C. Section  
25 253(c)), as amended, or under sections 67.1830 to 67.1846; or

26 (c) Any tax or fee levied for emergency services under  
27 section 190.292, 190.305, 190.325, 190.335, or 190.430, or any

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Action Taken \_\_\_\_\_

Date \_\_\_\_\_

1 tax authorized by the general assembly after August 28, 2005, for  
2 emergency services;

3 (d) Any flat tax duly imposed [on or before August 28,  
4 2005];

5 (2) ["Director", the director of the department of revenue;

6 (3)] "Municipal", of or relating to a municipality;

7 [(4)] (3) "Municipality", any city, county, town, or  
8 village in Missouri entitled by authority of section 66.300,  
9 section 80.090, section 92.045, section 92.073, section 94.110,  
10 94.270, or 94.360, or under authority granted in its charter to  
11 assess a business license tax on telecommunications companies;

12 (4) "Prepaid wireless telecommunications service", a  
13 wireless telecommunications service that is paid for in advance  
14 and is sold in predetermined units or dollars of which the number  
15 declines with use in a known amount or expiration of time;

16 (5) "Retail sale", the sale of wireless telecommunications  
17 service by a telecommunications company for use or consumption  
18 and not for resale;

19 (6) "Telecommunications company", any company doing  
20 business in this state that provides wireless telecommunications  
21 service, whether a facilities-based carrier or reseller. The  
22 term "telecommunications company" shall include a third-party  
23 retailer of a provider's wireless telecommunications service.  
24 The term "telephone company", as used in sections 94.110, 94.270,  
25 and 94.360, and in a business license tax, shall include a  
26 telecommunications company;

27 [(6)] (7) "Telecommunications service", the same meaning as  
28 such term is defined in subdivision (14) of subsection 1 of  
29 section 144.010[. The term telephone company, as used in sections  
30 94.110, 94.270, and 94.360, shall have the same meaning as  
31 telecommunications company as defined in this section];

32 (8) "Wireless telecommunications service",  
33 telecommunications service which is commercial mobile radio  
34 service, as such term is defined in 47 CFR 20.3, as amended, or a  
35 service provided as an adjunct to a commercial mobile radio  
36 service. The term "exchange telephone service" as used in  
37 section 66.300 shall include wireless telecommunications service.

1 The terms "telecommunications service", "telephone service",  
2 "exchange telephone service", "local exchange telephone service"  
3 or similar terms in a business license tax shall include wireless  
4 telecommunications service."; and  
5

6 Further amend said title, enacting clause and intersectional  
7 references accordingly.