

HOUSE COMMITTEE

AMENDMENT NO. _____

Offered by

of

1 AMEND House Bill No. 756, Page 3, Section 92.086, Lines 128 to
2 157, by deleting all of said lines and inserting in lieu thereof
3 the following:

4 "13. Any telecommunications company is authorized to pass
5 through to its retail customers all or part of the business
6 license tax.

7 14.] The provisions of [subsection 5 of section 144.190
8 and] subdivision (3) of subsection 12 of section 32.087 shall
9 apply to [the tax imposed under sections 92.074 to 92.095.

10 15. Unless specifically stated otherwise in sections 92.074
11 to 92.095, taxpayer remedies, enforcement mechanisms, tax
12 refunds, tax protests, assessments, and all other procedures
13 shall be the same as those provided in chapter 144.

14 16. Any rule or portion of a rule, as that term is defined
15 in section 536.010, that is created under the authority delegated
16 in this section shall become effective only if it complies with
17 and is subject to all of the provisions of chapter 536 and, if
18 applicable, section 536.028. This section and chapter 536 are
19 nonseverable and if any of the powers vested with the general
20 assembly pursuant to chapter 536 to review, to delay the
21 effective date, or to disapprove and annul a rule are
22 subsequently held unconstitutional, then the grant of rulemaking
23 authority and any rule proposed or adopted after August 28, 2005,
24 shall be invalid and void] any business license tax imposed on
25 the gross receipts of a telecommunications company derived from
26 the business of providing prepaid wireless telecommunications
27 service, provided that, with respect to prepaid wireless

Action Taken _____

Date _____

1 telecommunications service not subject to such provisions, they
2 shall be deemed derived from engaging in business in a
3 municipality and subject to the municipality's business license
4 tax in accordance with the following hierarchy:

5 (1) By the municipality within whose limits the end user's
6 residence or, for nonresidential end users, the principal place
7 of operations lies; or

8 (2) If the end user's residence or principal place of
9 operations is unknown to the telecommunications company, by the
10 municipality within whose limits the end user's billing address
11 lies; or

12 (3) If the end user's billing address is unknown to the
13 telecommunications company, by the municipality within whose
14 limits the store in which the sale takes place lies; or

15 (4) If the place of sale is unknown to the
16 telecommunications company, or if the end user's address cannot
17 be verified, then the total of all such sales with respect to
18 each area code shall be attributed to municipalities in
19 proportion to the telecommunications company's total sales of
20 prepaid wireless telecommunications service within the area code.

21 2. (1) A telecommunications company deriving gross
22 receipts from selling prepaid wireless telecommunications service
23 to a retail customer shall be responsible for obtaining and
24 maintaining information to determine the taxing municipality and
25 remitting the business license tax to the municipality.

26 (2) If the telecommunications company's reliance on the
27 information provided is in good faith, a municipality shall not
28 hold the telecommunications company liable for any additional
29 taxes, charges, or fees based on a different determination."; and

30
31 Further amend said title, enacting clause and intersectional
32 references accordingly.