

HB 756 -- MUNICIPAL TELECOMMUNICATIONS BUSINESS LICENSE TAX  
MODERNIZATION ACT

SPONSOR: Hicks

This bill repeals the Municipal Telecommunications Business Licenses Tax Simplification Act, which was previously held unconstitutional by the Missouri Supreme Court. The bill creates in its place the Municipal Telecommunications Business License Tax Modernization Act.

The bill requires that local ordinances imposing a business license tax on providers of wireless telecommunication services must comply with definitions provided in the bill. Business license taxes on providers of wireless telecommunication services may only be imposed on the retail sales of those services to a purchaser. Guidelines are provided to determine where retail sales of prepaid wireless telecommunication services should be deemed to occur for purposes of applying the business license tax.

Nothing in the Municipal Telecommunications Business License Tax Modernization Act can be construed to modify or affect any court-approved settlement agreement between a telecommunications company and a municipality entered into before August 28, 2015, regarding the applicability of a business license tax to the company.