

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute No. 2 for Senate Bill No. 674, Page 18,
2 Section 143.161, Line 17, by inserting immediately after said line the following:

3
4 "143.183. 1. As used in this section, the following terms mean:

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

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

17 (3) "Personal service income" includes exhibition and regular season salaries and wages,
18 guaranteed payments, strike benefits, deferred payments, severance pay, bonuses, and any other type
19 of compensation paid to the nonresident entertainer or nonresident member of a professional athletic
20 team, but does not include prizes, bonuses or incentive money received from competition in a
21 livestock, equine or rodeo performance, exhibition or show;

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

24 2. Any person, venue, or entity who pays compensation to a nonresident entertainer shall
25 deduct and withhold from such compensation as a prepayment of tax an amount equal to two
26 percent of the total compensation if the amount of compensation is in excess of three hundred
27 dollars paid to the nonresident entertainer. For purposes of this section, the term "person, venue, or
28 entity who pays compensation" shall not be construed to include any person, venue, or entity that is
29 exempt from taxation under 26 U.S.C. Section 501(c)(3), as amended, and that pays an amount to
30 the nonresident entertainer for the entertainer's appearance but receives no benefit from the
31 entertainer's appearance other than the entertainer's performance.

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

Action Taken _____ Date _____

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

4 5. Notwithstanding other provisions of this chapter to the contrary, the commissioner of
5 administration, for all ~~taxable~~ tax years beginning on or after January 1, 1999, but none after
6 December 31, ~~2020~~ 2030, shall annually estimate the amount of state income tax revenues
7 collected pursuant to this chapter which are received from nonresident members of professional
8 athletic teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
9 year for a period of ~~twenty-one~~ thirty-one years, sixty percent of the annual estimate of taxes
10 generated from the nonresident entertainer and professional athletic team income tax shall be
11 allocated annually to the Missouri arts council trust fund, and shall be transferred, subject to
12 appropriations, from the general revenue fund to the Missouri arts council trust fund established in
13 section 185.100 and any amount transferred shall be in addition to such agency's budget base for
14 each fiscal year. The director shall by rule establish the method of determining the portion of
15 personal service income of such persons that is allocable to Missouri.

16 6. Notwithstanding the provisions of sections 186.050 to 186.067 to the contrary, the
17 commissioner of administration, for all ~~taxable~~ tax years beginning on or after January 1, 1999,
18 but for none after December 31, ~~2020~~ 2030, shall estimate annually the amount of state income tax
19 revenues collected pursuant to this chapter which are received from nonresident members of
20 professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each
21 subsequent fiscal year for a period of ~~twenty-one~~ thirty-one years, ten percent of the annual
22 estimate of taxes generated from the nonresident entertainer and professional athletic team income
23 tax shall be allocated annually to the Missouri humanities council trust fund, and shall be
24 transferred, subject to appropriations, from the general revenue fund to the Missouri humanities
25 council trust fund established in section 186.055 and any amount transferred shall be in addition to
26 such agency's budget base for each fiscal year.

27 7. Notwithstanding other provisions of section 182.812 to the contrary, the commissioner of
28 administration, for all ~~taxable~~ tax years beginning on or after January 1, 1999, but for none after
29 December 31, ~~2020~~ 2030, shall estimate annually the amount of state income tax revenues
30 collected pursuant to this chapter which are received from nonresident members of professional
31 athletic teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
32 year for a period of ~~twenty-one~~ thirty-one years, ten percent of the annual estimate of taxes
33 generated from the nonresident entertainer and professional athletic team income tax shall be
34 allocated annually to the Missouri state library networking fund, and shall be transferred, subject to
35 appropriations, from the general revenue fund to the secretary of state for distribution to public
36 libraries for acquisition of library materials as established in section 182.812 and any amount
37 transferred shall be in addition to such agency's budget base for each fiscal year.

38 8. Notwithstanding other provisions of section 185.200 to the contrary, the commissioner of
39 administration, for all ~~taxable~~ tax years beginning on or after January 1, 1999, but for none after
40 December 31, ~~2020~~ 2030, shall estimate annually the amount of state income tax revenues
41 collected pursuant to this chapter which are received from nonresident members of professional
42 athletic teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
43 year for a period of ~~twenty-one~~ thirty-one years, ten percent of the annual estimate of taxes
44 generated from the nonresident entertainer and professional athletic team income tax shall be
45 allocated annually to the Missouri public television broadcasting corporation special fund, and shall
46 be transferred, subject to appropriations, from the general revenue fund to the Missouri public
47 television broadcasting corporation special fund, and any amount transferred shall be in addition to
48 such agency's budget base for each fiscal year; provided, however, that twenty-five percent of such

1 allocation shall be used for grants to public radio stations which were qualified by the corporation
2 for public broadcasting as of November 1, 1996. Such grants shall be distributed to each of such
3 public radio stations in this state after receipt of the station's certification of operating and
4 programming expenses for the prior fiscal year. Certification shall consist of the most recent fiscal
5 year financial statement submitted by a station to the corporation for public broadcasting. The
6 grants shall be divided into two categories, an annual basic service grant and an operating grant.
7 The basic service grant shall be equal to thirty-five percent of the total amount and shall be divided
8 equally among the public radio stations receiving grants. The remaining amount shall be distributed
9 as an operating grant to the stations on the basis of the proportion that the total operating expenses
10 of the individual station in the prior fiscal year bears to the aggregate total of operating expenses for
11 the same fiscal year for all Missouri public radio stations which are receiving grants.

12 9. Notwithstanding other provisions of section 253.402 to the contrary, the commissioner of
13 administration, for all ~~taxable~~ tax years beginning on or after January 1, 1999, but for none after
14 December 31, ~~[2020]~~ 2030, shall estimate annually the amount of state income tax revenues
15 collected pursuant to this chapter which are received from nonresident members of professional
16 athletic teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal
17 year for a period of ~~[twenty-one]~~ thirty-one years, ten percent of the annual estimate of taxes
18 generated from the nonresident entertainer and professional athletic team income tax shall be
19 allocated annually to the Missouri department of natural resources Missouri historic preservation
20 revolving fund, and shall be transferred, subject to appropriations, from the general revenue fund to
21 the Missouri department of natural resources Missouri historic preservation revolving fund
22 established in section 253.402 and any amount transferred shall be in addition to such agency's
23 budget base for each fiscal year.

24 10. This section shall not be construed to apply to any person who makes a presentation for
25 professional or technical education purposes or to apply to any presentation that is part of a seminar,
26 conference, convention, school, or similar program format designed to provide professional or
27 technical education."; and
28

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