

House _____ Amendment NO. _____

Offered By

AMEND House Committee Substitute for Senate Bill No. 365, Page 1, Section 92.111, Line 14, by inserting after the second occurrence of the word "city" the following: "For all tax returns filed on or after January 1, 2021, "work done or services performed or rendered in the city" shall not include any work or services performed or rendered through telecommuting or otherwise performed or rendered remotely unless the location where such remote work or services were performed is located in the city"; and

Further amend said bill and section, Page 2, Line 23, by inserting after all of said section and line the following:

"92.115. 1. Any constitutional charter city which as of November 2, 2010, imposed or levied an earnings tax may continue to impose or levy an earnings tax, pursuant to sections 92.111 to 92.200, if it submits to the qualified voters ~~[of such city]~~ as described in subdivisions (1) and (2) of this subsection on the next general municipal election date immediately following November 2, 2010, and once every five years thereafter, the question whether to continue to impose and levy the earnings tax authorized pursuant to sections 92.111 to 92.200, and if a majority of qualified voters voting approve the continuance of the earnings tax at such election.

(1) If the earnings tax is imposed by a city not within a county, the qualified voters shall include individuals who reside in such city, individuals who reside in a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, individuals who reside in a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, individuals who reside in a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants, and individuals who reside in a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants.

(2) If the earnings tax is imposed by a home rule city with more than four hundred thousand inhabitants and located in more than one county, the qualified voters shall include individuals who reside in the counties in which all or part of such city is located.

2. The question submitted to the qualified voters ~~[in any such city]~~ shall contain the earnings tax percentage imposed and the name of the city submitting the question and shall otherwise contain exactly the following language:

Shall the earnings tax of _____ %, imposed by the City of _____, be continued for a period of five (5) years commencing January 1 immediately following the date of this election?

☐ Yes ☐ No

Action Taken _____ Date _____

1 3. If the question whether to continue to impose and levy the earnings tax fails to be
2 approved by the majority of qualified voters voting thereon, the earnings tax levied and imposed on
3 November 2, 2010, shall be reduced pursuant to section 92.125 commencing January first of the
4 calendar year following the date of the election held under this section or January first of the
5 calendar year following the calendar year in which such election was authorized under this section
6 but not held ~~[by such city]~~.

7 4. No city which has begun reductions of its earnings tax pursuant to section 92.125 may, by
8 ordinance or any other means, with or without voter approval, stop or suspend such reduction."; and
9

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