

SECOND REGULAR SESSION

SENATE BILL NO. 1084

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN.

Read 1st time February 27, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

5727S.011

AN ACT

To repeal sections 71.610 and 71.625, RSMo, and to enact in lieu thereof two new sections relating to license taxes imposed by municipalities.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 71.610 and 71.625, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 71.610 and 71.625, to
3 read as follows:

71.610. No [municipal corporation] **municipality** in this state shall have
2 the power to impose a license tax upon any business, avocation, pursuit or calling,
3 unless such business, avocation, pursuit or calling is specially named as taxable
4 in the charter of such [municipal corporation] **municipality**, or unless such
5 power be conferred by statute. **Any business license tax renewed or**
6 **imposed on a telecommunications company shall be limited to the gross**
7 **receipts resulting from the retail sale of basic local telecommunications**
8 **service and derived from the furnishing of such service entirely within**
9 **the municipality. The terms "basic local telecommunications service"**
10 **and "municipality" shall have the same meanings as defined in section**
11 **386.020.**

71.625. 1. The timely payment of a license tax due to any municipal
2 corporation in this state, or any county pursuant to section 66.300, which is
3 delivered by United States mail to the municipality or county office designated
4 by such municipality or county office to receive such payments, shall be deemed
5 paid as of the postmark date stamped on the envelope or other cover in which
6 such payment is mailed. In the event any payment of tax due is sent by
7 registered or certified mail, the date of the registration or certification shall be
8 deemed the postmark date. No additional tax, penalty or interest shall be

9 imposed by any municipality or county on any taxpayer whose payment is
10 delivered by United States mail, if the postmark date stamped on the envelope
11 or other cover containing such payment falls within the prescribed period on or
12 before the prescribed date, including any extension granted, for making the
13 payment. When the last day for making any license tax payment, including
14 extensions, falls on a Saturday, a Sunday, or a legal holiday in this state, the
15 payment shall be considered timely if the payment is made on the next
16 succeeding day which is not a Saturday, Sunday or legal holiday.

17 2. [Except as otherwise provided by law,] The interest provisions of
18 section 144.170 **and subsection 1 of section 408.040** and penalty provisions
19 of section 144.250 [relating to delinquent sales taxes] shall apply to delinquent
20 taxes due as a result of the imposition of a license tax by any municipal
21 corporation **or fees or costs due pursuant to sections 67.1830 to**
22 **67.1846.** [The limitation for bringing suit for the collection of the delinquent tax
23 and penalty shall be the same as that provided in sections 144.010 to 144.510] **No**
24 **additional fees, penalties, or interest shall be imposed by political**
25 **subdivisions for delinquent taxes due as a result of the imposition of a**
26 **license tax by any municipal corporation or fees or costs due pursuant**
27 **to sections 67.1830 to 67.1846.**

28 3. All suits involving a dispute or seeking the collection of
29 unpaid license taxes due pursuant to section 66.300 or fees or costs due
30 pursuant to sections 67.1830 to 67.1846 shall be brought within three
31 years of the date the taxes, costs, or fees are due and payable.

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