

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NOS. 2874 & 2796**  
102ND GENERAL ASSEMBLY

5815H.02C

DANA RADEMAN MILLER, Chief Clerk

---

**AN ACT**

To amend chapter 44, RSMo, by adding thereto one new section relating to protecting Missouri's economy during a shutdown order.

---

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

Section A. Chapter 44, RSMo, is amended by adding thereto one new section, to be  
2 known as section 44.251, to read as follows:

3 **44.251. 1. This section shall be known and may be cited as the "Protecting**  
4 **Missouri's Small Businesses Act".**

5 **2. As used in this section, "shutdown order" means any order by the state or any**  
6 **agency or political subdivision thereof to close a business organization that is caused by**  
7 **any reason outside the business organization's control.**

8 **3. The general assembly hereby finds and declares the following:**

9 **(1) It is an essential function of state government to protect the public health,**  
10 **welfare, peace, safety, and the economic viability and well-being of Missourians;**

11 **(2) One method of protecting Missourians is to preserve and promote the**  
12 **economic viability, well-being, and development of businesses in this state;**

13 **(3) Governmental actions should not be entered into without careful**  
14 **consideration of and appropriate concern for the lasting effects that may cause**  
15 **economic loss to Missourians and businesses in the state;**

16 **(4) It is the public policy of the state of Missouri that a political subdivision shall**  
17 **give appropriate consideration to the effects of its actions on the economic well-being of**  
18 **Missourians and businesses in the state; and**

**(5) To ensure that a political subdivision gives appropriate consideration to such**  
**actions, a political subdivision shall participate in economic losses caused by the political**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in bold-face type in the above bill is proposed language.

19 subdivision's actions affecting Missourians and businesses in the state as provided in  
20 this section.

21 4. (1) Notwithstanding any other provision of law to the contrary, beginning  
22 January 1, 2025, if any political subdivision with jurisdiction over a business  
23 implements any shutdown order or orders and the business closes solely due to such  
24 shutdown order or orders for at least fourteen consecutive days or at least thirty  
25 cumulative days, the following shall apply:

26 (a) Any fee for a business license imposed by the political subdivision with  
27 jurisdiction over the business shall be waived for the business during the period of the  
28 shutdown order or orders or six months, whichever is longer. Fees for a business license  
29 may be prorated; and

30 (b) The political subdivision with jurisdiction over the business shall reduce the  
31 real and personal property tax liability of such business based on the number of days the  
32 business was shut down in a given year as follows:

33 a. If the shutdown order or orders end before June first, the appropriate officials  
34 responsible for assessing and levying real and personal property taxes and providing  
35 statements of taxes due in the political subdivision with jurisdiction over the business  
36 shall calculate the tax liability of such business as required by law. After such tax  
37 liability is calculated, such officials shall reduce such tax liability as required in this  
38 section. Such reduction shall be reflected on the statement of taxes due provided to the  
39 taxpayer who is liable for the property taxes of the business. Such appropriate officials  
40 shall follow all procedures for calculating such taxes and providing such statements  
41 provided by law as practicable. A taxpayer receiving a reduced statement of taxes due  
42 shall make full payment of such reduced taxes before the delinquency date as provided  
43 by law; and

44 b. If the shutdown order or orders remain in effect on or after June first, the  
45 taxpayer who is liable for the property taxes of the business shall make full payment of  
46 taxes due before the delinquency date as provided by law. The appropriate officials  
47 responsible for assessing and levying real and personal property taxes and providing  
48 statements of taxes due in the political subdivision with jurisdiction over the business  
49 shall:

50 (i) Notify such taxpayer, at the same time the taxpayer's statement of taxes due is  
51 provided to the taxpayer as required by law, that the taxpayer may apply for a refund of  
52 a portion of the property tax liability of such business as provided in this section;

53 (ii) Provide a method of applying for a refund of such portion of such tax  
54 liability, by which the taxpayer shall provide any information required by the  
55 appropriate officials to assist in the calculation of such portion. A refund application

56 made as provided in this subparagraph shall be submitted to the appropriate official no  
57 later than the January fifteenth immediately following the refund notification;

58 (iii) Calculate the amount of such allowable portion to be refunded and notify  
59 the taxpayer of such amount. All such calculations for all refund applications shall be  
60 completed no later than the February fifteenth following the refund notification; and

61 (iv) Make payments of all refunds to all taxpayers eligible for the refund. All  
62 such payments of refunds shall be completed no later than the March fifteenth  
63 immediately following the refund notification.

64 (2) Notwithstanding any other provision of this section to the contrary, a  
65 taxpayer whose tax liability is reduced as provided in this subsection and who leases or  
66 rents all or a portion of the taxpayer's affected real property to one or more renters or  
67 lessors shall distribute such amount by which the tax liability is reduced on a pro rata  
68 basis to such renters or lessors who are current on all lease or rental payments owed to  
69 the taxpayer whose tax liability is reduced.

70 5. This section shall not be construed to apply to fees required for a license or  
71 certification of an individual to practice a profession.

72 6. This section shall not be construed as an exemption of property from taxation  
73 requiring the state to provide restitution or a replacement of revenues lost to a political  
74 subdivision. Any action taken by a political subdivision that results in a recalculation or  
75 refund of taxes or revenues lost by the political subdivision, or both, shall be construed  
76 as an exercise of the political subdivision's authority to levy and collect local tax  
77 revenues as provided by state law.

✓