

SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NOS. 2874 & 2796

102ND GENERAL ASSEMBLY

5815H.02P

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 known as section 44.251, to read as follows:

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

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

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

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

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

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

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

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.

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

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