

FIRST REGULAR SESSION

# HOUSE BILL NO. 95

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE GREEN.

0238H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal sections 9.161 and 143.183, RSMo, and to enact in lieu thereof two new sections relating to the Missouri Juneteenth heritage and jazz festival and memorial.

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

Section A. Sections 9.161 and 143.183, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 9.161 and 143.183, to read as follows:

9.161. 1. June nineteenth, known as Juneteenth, of each year shall be known and is designated as "Emancipation Day" to provide an opportunity for the people of Missouri to reflect upon the United States of America's passion for freedom as exemplified in the Constitution of the United States, the Bill of Rights, and the Emancipation Proclamation, and to reflect upon the significance and particularity of the Emancipation Proclamation and its role in ending slavery in the United States. To celebrate that Juneteenth commemorates the spirit and quest of African-American freedom emphasizing education, art, and intellectual achievement, through reflection, rejoicing, and manifestation of a more substantive economic and just citizenry, the people of the state, offices of government, and all educational, commercial, political, civic, religious, and fraternal organizations in the state are requested to devote some part of the day to remember the proclamation that began the full realization for all people in the United States of the self-evident truth, as stated in the Declaration of Independence of the United States, that all men are created equal, by:

(1) Celebrating the abolishment of slavery, accomplished by ratification of the thirteenth amendment to the Constitution of the United States, as the former slaves celebrated on June 19, 1865, upon learning the message of freedom from Major General Gordon Granger of the Union

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 Army in Galveston, Texas, which celebration, known as "Juneteenth", is the oldest known  
18 celebration of the ending of slavery; and

19 (2) Reaffirming their commitment to achieving equal justice and opportunity for all  
20 citizens.

21 2. There is hereby established the "Missouri Juneteenth Heritage and Jazz Festival and  
22 Memorial". Any funds appropriated by the general assembly for this event shall be used to  
23 establish a statewide festival **that shall be celebrated in either a home rule city with more**  
24 **than four hundred thousand inhabitants and located in more than one county, a city not**  
25 **within a county, or a county with a charter form of government and with more than nine**  
26 **hundred fifty thousand inhabitants and used for a monument to commemorate the struggles**  
27 and hardships endured by those who had been enslaved.

28 3. (1) **There is hereby created in the state treasury the "Missouri Juneteenth**  
29 **Heritage and Jazz Festival and Memorial Fund", which shall consist of moneys collected**  
30 **under this section and section 143.183. The state treasurer shall be custodian of the fund.**  
31 **In accordance with sections 30.170 and 30.180, RSMo, the state treasurer may approve**  
32 **disbursements. The fund shall be a dedicated fund, and, upon appropriation, moneys in**  
33 **the fund shall be used solely for the purposes under this section.**

34 (2) **Notwithstanding the provisions of section 33.080 to the contrary, any moneys**  
35 **remaining in the fund at the end of the biennium shall not revert to the credit of the**  
36 **general revenue fund.**

37 (3) **The state treasurer shall invest moneys in the fund in the same manner as other**  
38 **funds are invested. Any interest and moneys earned on such investments shall be credited**  
39 **to the fund.**

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

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

11 (2) "Nonresident member of a professional athletic team", a professional athletic team  
12 member who resides outside this state, including any active player, any player on the disabled

13 list if such player is in uniform on the day of the game at the site of the game, and any other  
14 person traveling with and performing services on behalf of a professional athletic team;

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

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

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

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

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

38 5. Notwithstanding other provisions of this chapter, **section 182.812, section 185.200,**  
39 **sections 186.050 to 186.067, and section 253.402** to the contrary, the commissioner of  
40 administration, for all ~~taxable~~ tax years beginning on or after January 1, 1999, but none after  
41 December 31, 2030, shall annually estimate the amount of state income tax revenues collected  
42 pursuant to this chapter which are received from nonresident members of professional athletic  
43 teams and nonresident entertainers. **The director of the department of revenue shall establish**  
44 **the method of determining the portion of personal service income of such persons that is**  
45 **allocable to Missouri by rule. An amount of such estimate shall be allocated as follows:**

46 (1) For fiscal year 2000, and for each subsequent fiscal year ~~for a period of thirty-one~~  
47 ~~years~~ through fiscal year 2019, sixty percent of the annual estimate of taxes generated from the  
48 nonresident entertainer and professional athletic team income tax shall be allocated annually to

49 the Missouri arts council trust fund[;] and shall be transferred, subject to appropriations, from  
50 the general revenue fund to the Missouri arts council trust fund established in section 185.100  
51 ~~[and any amount transferred shall be in addition to such agency's budget base for each fiscal year.~~  
52 ~~The director shall by rule establish the method of determining the portion of personal service~~  
53 ~~income of such persons that is allocable to Missouri.~~

54 ~~6. Notwithstanding the provisions of sections 186.050 to 186.067 to the contrary, the~~  
55 ~~commissioner of administration, for all taxable years beginning on or after January 1, 1999, but~~  
56 ~~for none after December 31, 2030, shall estimate annually the amount of state income tax~~  
57 ~~revenues collected pursuant to this chapter which are received from nonresident members of~~  
58 ~~professional athletic teams and nonresident entertainers.] ;~~

59 **(2) For fiscal year 2020, and each fiscal year through fiscal year 2030, fifty percent**  
60 **of the annual estimate of taxes generated from the nonresident entertainer and professional**  
61 **athletic team income tax shall be allocated annually to the Missouri arts council trust fund**  
62 **and shall be transferred, subject to appropriations, from the general revenue fund to the**  
63 **Missouri arts council trust fund established in section 185.100;**

64 **(3) For fiscal year 2000, and for each subsequent fiscal year for a period of thirty-one**  
65 **years, ten percent of the annual estimate of taxes generated from the nonresident entertainer and**  
66 **professional athletic team income tax shall be allocated annually to the Missouri humanities**  
67 **council trust fund, and shall be transferred, subject to appropriations, from the general revenue**  
68 **fund to the Missouri humanities council trust fund established in section 186.055** ~~[and any~~  
69 ~~amount transferred shall be in addition to such agency's budget base for each fiscal year.~~

70 ~~7. Notwithstanding other provisions of section 182.812 to the contrary, the commissioner~~  
71 ~~of administration, for all taxable years beginning on or after January 1, 1999, but for none after~~  
72 ~~December 31, 2030, shall estimate annually the amount of state income tax revenues collected~~  
73 ~~pursuant to this chapter which are received from nonresident members of professional athletic~~  
74 ~~teams and nonresident entertainers.] ;~~

75 **(4) For fiscal year 2000, and for each subsequent fiscal year for a period of thirty-one**  
76 **years, ten percent of the annual estimate of taxes generated from the nonresident entertainer and**  
77 **professional athletic team income tax shall be allocated annually to the Missouri state library**  
78 **networking fund[;] and shall be transferred, subject to appropriations, from the general revenue**  
79 **fund to the secretary of state for distribution to public libraries for acquisition of library materials**  
80 **as established in section 182.812** ~~[and any amount transferred shall be in addition to such~~  
81 ~~agency's budget base for each fiscal year.~~

82 ~~8. Notwithstanding other provisions of section 185.200 to the contrary, the commissioner~~  
83 ~~of administration, for all taxable years beginning on or after January 1, 1999, but for none after~~  
84 ~~December 31, 2030, shall estimate annually the amount of state income tax revenues collected~~

85 ~~pursuant to this chapter which are received from nonresident members of professional athletic~~  
86 ~~teams and nonresident entertainers.] ;~~

87         **(5)** For fiscal year 2000, and for each subsequent fiscal year for a period of thirty-one  
88 years, ten percent of the annual estimate of taxes generated from the nonresident entertainer and  
89 professional athletic team income tax shall be allocated annually to the Missouri public  
90 television broadcasting corporation special fund[;] and shall be transferred, subject to  
91 appropriations, from the general revenue fund to the Missouri public television broadcasting  
92 corporation special fund[; ~~and any amount transferred shall be in addition to such agency's~~  
93 ~~budget base for each fiscal year]; provided, however, that twenty-five percent of such allocation~~  
94 shall be used for grants to public radio stations which were qualified by the corporation for  
95 public broadcasting as of November 1, 1996. Such grants shall be distributed to each of such  
96 public radio stations in this state after receipt of the station's certification of operating and  
97 programming expenses for the prior fiscal year. Certification shall consist of the most recent  
98 fiscal year financial statement submitted by a station to the corporation for public broadcasting.  
99 The grants shall be divided into two categories, an annual basic service grant and an operating  
100 grant. The basic service grant shall be equal to thirty-five percent of the total amount and shall  
101 be divided equally among the public radio stations receiving grants. The remaining amount shall  
102 be distributed as an operating grant to the stations on the basis of the proportion that the total  
103 operating expenses of the individual station in the prior fiscal year bears to the aggregate total  
104 of operating expenses for the same fiscal year for all Missouri public radio stations which are  
105 receiving grants[-

106 ~~9. Notwithstanding other provisions of section 253.402 to the contrary, the commissioner~~  
107 ~~of administration, for all taxable years beginning on or after January 1, 1999, but for none after~~  
108 ~~December 31, 2030, shall estimate annually the amount of state income tax revenues collected~~  
109 ~~pursuant to this chapter which are received from nonresident members of professional athletic~~  
110 ~~teams and nonresident entertainers.] ;~~

111         **(6)** For fiscal year 2000, and for each subsequent fiscal year for a period of thirty-one  
112 years, ten percent of the annual estimate of taxes generated from the nonresident entertainer and  
113 professional athletic team income tax shall be allocated annually to the Missouri department of  
114 natural resources Missouri historic preservation revolving fund[;] and shall be transferred,  
115 subject to appropriations, from the general revenue fund to the Missouri department of natural  
116 resources Missouri historic preservation revolving fund established in section 253.402; and

117         **(7)** For fiscal year 2020, and for each subsequent fiscal year through fiscal year  
118 **2030, the greater of two million dollars or ten percent of the annual estimate of taxes**  
119 **generated from the nonresident entertainer and professional athletic team income tax shall**

120 **be transferred, subject to appropriations, from the general revenue fund to the Missouri**  
121 **Juneteenth heritage and jazz festival and memorial fund established under section 9.161.**  
122

123 Any amount transferred **under this subsection** shall be in addition to such agency's budget base  
124 for each fiscal year.

125 ~~[10.]~~ **6.** This section shall not be construed to apply to any person who makes a  
126 presentation for professional or technical education purposes or to apply to any presentation that  
127 is part of a seminar, conference, convention, school, or similar program format designed to  
128 provide professional or technical education.

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