

SB 604

Modifies provisions relating to earnings tax

Sponsor:Koenig (<https://www.senate.mo.gov/21web/mem15>)**LR Number:**

2732S.011

Committee:Ways and Means (<https://www.senate.mo.gov/WAME>)**Last Action:**

3/25/2021 - Hearing Scheduled S Ways and Means Committee

Journal Page:**Title:****Calendar Position:****Effective Date:**

August 28, 2021

Current Bill Summary

SB 604 - Current law authorizes the cities of Kansas City and St. Louis to levy an earnings tax, which is imposed in part on salaries, wages, commissions, and other compensation earned by nonresidents of the city for work done or services performed or rendered in the city. This act provides that "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 work is performed is located in the city. Any taxpayer denied a refund for taxes paid for such work or services not performed or rendered in the city may bring a cause of action in a court of competent jurisdiction, and such taxpayer shall recover reasonable attorney's fees resulting from such cause of action.

JOSH NORBERG

Amendments

No Amendments Found.