

Missouri Revised Statutes

Chapter 185

State Council on the Arts

Section 185.100

August 28, 2006

Missouri arts council trust fund created--board of trustees created--council to support certain activities--funds not to lapse into general fund.

185.100. 1. There is hereby established a special trust fund, to be known as the "Missouri Arts Council Trust Fund", which shall consist of all moneys transferred to the fund by the board of trustees established in this section, moneys transferred to the fund pursuant to section 143.183, RSMo, and any earnings resulting from the investment of moneys in the fund. The fund shall be administered by a board of trustees, consisting of the state treasurer, two members of the senate appointed by the president pro tem of the senate, two members of the house of representatives appointed by the speaker of the house, and the members of the Missouri arts council. Any member appointed due to such person's membership in the senate, house of representatives or arts council shall serve only as long as such person holds the office referenced in this section. The state treasurer shall invest moneys in the fund in a manner as provided by law. Subject to appropriations, moneys in the fund shall be used solely for the promotion of the arts in Missouri and for the administrative costs of the Missouri arts council. The provisions of section 33.080, RSMo, to the contrary notwithstanding, money in the Missouri arts council trust fund shall not be transferred and placed to the credit of the general revenue fund.

2. The Missouri arts council shall support and maintain activities which demonstrate, exhibit, or celebrate the contributions of African-Americans and other minorities.

(L. 1993 H.B. 759 & 772 § 6, A.L. 1994 S.B. 477, et al., A.L. 1996 H.B. 1244)

CROSS REFERENCE:

Transfer of trust fund to Missouri investment trust, reconveyance to state treasurer, when, RSMo 30.954

Missouri Revised Statutes

Chapter 143 Income Tax Section 143.183

August 28, 2006

Professional athletes and entertainers, state income tax revenues from nonresidents--transfers to Missouri arts council trust fund, Missouri humanities council trust fund, Missouri state library networking fund, Missouri public television broadcasting corporation special fund and Missouri historic preservation revolving fund.

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

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

(2) "Nonresident member of a professional athletic team", a professional athletic team member who resides outside this state, including any active player, any player on the disabled list if such player is in uniform on the day of the game at the site of the game, and any other person traveling with and performing services on behalf of a professional athletic team;

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

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

2. Any person, venue, or entity who pays compensation to a nonresident entertainer shall deduct and withhold from such compensation as a prepayment of tax an amount equal to two percent of the total compensation if the amount of compensation is in excess of three hundred dollars paid to the nonresident entertainer.

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

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

5. Notwithstanding other provisions of this chapter to the contrary, the commissioner of administration, for all taxable years beginning on or after January 1, 1999, but none after December 31, 2015, shall annually estimate the amount of state income tax revenues collected pursuant to this chapter which are received from nonresident members of professional athletic teams and nonresident entertainers. For fiscal year 2000, and for each subsequent fiscal year for a period of sixteen years, sixty percent of the annual estimate of taxes generated from the nonresident entertainer and professional athletic team income tax shall be allocated annually to the Missouri arts council trust fund, and shall be transferred from the general revenue fund to the Missouri arts council trust fund established in section 185.100, RSMo, and any amount transferred shall be in addition to such agency's budget base for each fiscal year. Notwithstanding other provisions of this section, the Missouri arts council shall not be appropriated more than ten million dollars in any fiscal year. The director shall by rule establish the method of determining the portion of personal service income of such persons that is allocable to Missouri.

(L. 1994 S.B. 477, et al., A.L. 1998 S.B. 724, A.L. 2003 S.B. 52, A.L. 2006 S.B. 870)

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