

St. Louis City Ordinance 62516

FLOOR SUBSTITUTE

BOARD BILL NO. [91] 302

INTRODUCED BY ALDERMAN DANIEL MCGUIRE , PAUL MICHAEL
BECKERLE

An ordinance repealing Ordinance 57058, which is codified as Section 5.22.150 of the Revised Code of the City of St. Louis, pertaining to promoters and booking agents withholding and paying over to the Collector of Revenue one percent (1%) of the gross amount paid to certain entertainers, entertainment acts, athletic events and theatrical performances for purposes of collection of the earnings tax and providing for the processing of refunds; enacting, in lieu thereof, a new Section 5.22.150 of said Code pertaining to the same subject matter and allowing certain promoters, booking agents, managers and publishers to file certain forms with the Collector of Revenue in lieu of withholding and paying over said earnings tax for certain visual and literary artists, entertainers, speakers, performing artists, athletes, entertainment, artistic and theatrical acts, and athletic teams; and containing penalty and emergency clauses.

BE IT ORDAINED BY THE CITY OF ST. LOUIS AS FOLLOWS:

SECTION ONE: Ordinance 57058, approved October 30, 1975 and codified as Section 5.22.150 of the Revised Code of the City of St. Louis, is hereby repealed, and in lieu thereof a new Section 5.22.150 of said Code is hereby enacted to be and read as follows in Sections Two and Three.

SECTION TWO: Promoters, booking agents, managers and publishers.

A. Any person or taxpayer who shall be or act as a promoter, booking agent, manager or publisher and arrange for the display of any visual or literary art, or for the appearance of any entertainer, speaker, performing artist, athlete, entertainment, artistic or theatrical act or performance, or any athletic event, or for the publication of any work in the City and shall make any payment arising from any such display, appearance or publication shall for purposes of collection of the earnings tax withhold and pay over to the Collector of Revenue one percent (1%) of the gross amount so paid.

B. The Collector of Revenue is hereby authorized to accept claims for refund upon the submission of verification of expenses of any such visual or literary artist, entertainer, speaker, performing artist, athlete, entertainment, artistic or

theatrical act, or athletic team who has been subject to withholding pursuant to subsection A above.

C. Any person or taxpayer required to withhold and pay over earnings tax pursuant to subsection A above may, in lieu of complying with the requirements of said subsection, file annually with the Collector of Revenue a Schedule "G" Form E-6 indicating the name of each person, act or team paid, and their respective complete address, taxpayer identification number, and gross amount paid. This shall be filed annually no later than March 1st of the following year; provided however, that if such Schedule "G" Form E-6 is not filed in a timely manner then such person or taxpayer must follow procedure as prescribed in subsection A above.

SECTION THREE: Penalty Clause. A. Any person or taxpayer who shall fail, neglect or refuse to withhold and pay over to the City any amount of earnings tax required to be withheld, or who shall fail, neglect or refuse to make any return/report required to be filed by the provisions of this ordinance, or any person or taxpayer who shall refuse to permit the Collector of Revenue, or his duly authorized deputy or agent, to examine his books, records or papers, or who shall knowingly make an inaccurate, false or fraudulent return/report, or who shall attempt to do anything whatsoever to avoid the full disclosure of the amount of payments, earnings or profits, shall be deemed guilty of a misdemeanor and upon conviction shall be subject to a fine of not more than \$500.00 or to imprisonment for not more than 90 days, or to both fine and imprisonment. B. In addition to any penalty that may be imposed by a court of competent jurisdiction, failure to complete and file any return/report required by the provisions of this ordinance could result in expense deductions for payments being disallowed and tax liability refigured.

SECTION FOUR: Emergency Clause. This being an ordinance for the preservation of peace, health and safety, it is hereby declared to be an emergency measure within the meaning of Sections 19 and 20 of Article IV of the Charter of the City of St. Louis and shall become effective immediately upon its passage and approval by the Mayor.

Legislative History				
1ST READING	REF TO COMM	COMMITTEE	COMM SUB	COMM AMEND
01/10/92	01/10/92	LEG	02/06/92	

2ND READING	FLOOR AMEND	FLOOR SUB	PERFECTN	PASSAGE
02/07/92			02/07/92	02/14/92
ORDINANCE	VETOED		VETO OVR	
62516				