# *St. Louis City Ordinance 62517*

FLOOR SUBSTITUTE
BOARD BILL NO. [91] 303
INTRODUCED BY ALDERMAN DANIEL J. MCGUIRE, PAUL MICHAEL BECKERLE

An ordinance pertaining to the graduated business license tax; exempting those religious, educational or charitable organizations or undertakings exempted from the taxes imposed by Chapter 8.08 of the Revised Code of the City of St. Louis, from the graduated business license tax imposed by Ordinance 60643; exempting from the tax imposed by Ordinance 60643 those religious, educational or charitable organizations or undertakings with the sole purpose of producing, promoting or fostering the visual, literary or performing arts, upon application and certification by the license collector with the approval of the comptroller; exempting any person or entity rendering entertainment, artistic, theatrical or athletic services or performances to such exempted organizations or undertakings from the tax imposed by Ordinance 60643; exempting from the tax imposed by Ordinance 60643 visual and literary artists, entertainers, speakers, performing artists, athletes, entertainment, artistic and theatrical acts, and athletic teams displaying their art, appearing, or having their work published solely in compliance with arrangements with promoters, booking agents, managers or publishers subject to Section 5.22.150 of said Revised Code; and containing an emergency clause.

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

SECTION ONE. The following are hereby exempted from the graduated business license tax imposed by Ordinance 60643, approved January 8, 1988:

1. Those religious, educational or charitable organizations and undertakings exempted under the provisions of Section 8.08.050 of the Revised Code of the City of St. Louis from the taxes imposed by Chapter 8.08 of said Revised Code;

2. Any religious, educational or charitable organization or undertaking where the sole purpose of such religious, educational or charitable organization or undertaking is the production, promotion or fostering of the visual, literary or performing arts. In determining whether such a sole purpose exists, the license collector may require the production of all relevant documents, take testimony under oath to be administered by him and inspect premises and arrangements to be used. The decision of the license collector shall be approved by the

comptroller. Upon granting any such exemption as herein provided, the license collector shall issue a license to the religious, educational or charitable applicant plainly evidencing the exemption. Provided further, where a tax exemption is granted and the license collector at any time thereafter discovers that a sole true purpose of producing, promoting or fostering the visual, literary or performing arts was substantially nonexistent, he shall upon the comptroller's approval revoke the exemption and levy the tax owing with interest at the legal rate. In such cases, the tax shall be paid forthwith; and in making such determination the license collector shall have the same powers as is provided for determining questions of exemptions initially;

3. Any person or entity rendering entertainment, artistic, theatrical or athletic services or performances to such organizations or undertakings exempted under the provisions of subsections 1 or 2 above, with respect to such services or performances; and

4. Visual and literary artists, entertainers, speakers, performing artists, athletes, entertainment, artistic and theatrical acts, and athletic teams displaying their art, appearing, or having their work published solely in compliance with arrangements with promoters, booking agents, managers or publishers subject to Section 5.22.150 of said Revised Code.

SECTION TWO. Emergency Clause. This being an ordinance for the preservation of public 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 therefore this ordinance shall become effective immediately upon its passage and approval by the Mayor.

| **Legislative History** | | | | |
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| **1ST READING** | **REF TO COMM** | **COMMITTEE** | **COMM SUB** | **COMM AMEND** |
| **01/10/92** | **01/10/92** | **LEG** | | |
| **2ND READING** | **FLOOR AMEND** | **FLOOR SUB** | **PERFECTN** | **PASSAGE** |
| | | **02/14/92** | **02/14/92** | **02/21/92** |
| **ORDINANCE** | **VETOED** | | **VETO OVR** | |
| **62517** | | | | |