

Nonresident Athletes and Entertainers Tax in Missouri

The Start:

In 1994, the Missouri General Assembly passed Senate Bill 477, creating an earmarked revenue stream of state income taxes collected from nonresident members of professional athletic teams and nonresident entertainers for the Missouri Arts Council.

In 1998, the Missouri General Assembly passed Senate Bill 724 revising Missouri Statute 143.183 to increase the distribution to the Missouri Arts Council and added four additional cultural partners: Missouri Humanities Council, Missouri Public Broadcasting, Missouri State Library, Missouri Historic

Preservation Office. **Distribution:**



Benefits of Tax:

- Increased quality of life
- Private dollars to match public dollars invested in cultural organizations and activities
- Strengthening education and teaching creativity and problem solving skills for the workforce
- Safeguarding our unique Missouri heritage and culture
- Attracting businesses, high quality workforce, and creative industries
- Increased tax revenues and jobs.