

Government Advocacy Update



Protecting Your Interests

February 15, 2021

In order to be responsive to the latest legislative developments, MOCPA continually monitors proposed legislation. The society utilizes both professional and grassroots lobbyists to ensure the CPA profession has a voice in Jefferson City. By keeping members informed, MOCPA is empowering you to contribute to the legislative process.

Update provided by Chuck Pierce, CPA, MOCPA government relations consultant

Session Update

Last week was a busy one for issues of importance to Missouri CPAs. Both chambers held hearings on economic nexus legislation, the Senate had preliminary debate on the issue of local health orders, while the fate of COVID-19 liability legislation remains unresolved.

Missouri is one of only two states that has not enacted an economic nexus statute for remote sellers. Remediating that situation took a step forward last week as both chambers held hearings on legislation that would establish economic nexus. In the Senate the Local Government Committee heard **SB 287**, and the Ways and Means Committee had hearings on **SB 97**, **SB 153**, and **SB 287**. The House Ways and Means Committee heard **HB 554** and **HB 644**.

MOCPA provided testimony on the technical components of all the bills. There are some differences on the technical aspects of the bills, but the biggest differences are how the anticipated additional revenue is used. The options presented are to: allow the money flow through the budget and be appropriated; finance a budget reserve fund to be used for future emergencies; offset a reduction in individual income taxes; or establish a new Missouri earned income tax credit tied to the federal credit. The more favored approaches should be clearer when the committees vote out the bills. When the legislation comes up for debate on the floor, it is anticipated that the bulk of the debate will continue to be on the use of the money.

An issue that MOCPA is closely monitoring is legislation that impacts the authority of local health departments to issue orders impacting the operation of businesses. Legislation addressing this came up for debate in the Senate last week. The debate was somewhat heated, and the bill was placed on the informal calendar for additional debate in the future. MOCPA is interested in assuring that any legislation enacted provides the protections of allowing CPAs to receive the essential business designations currently provided by Homeland Security guidelines. Although there is much debate around other provisions, this area has not been a point of controversy in any of the legislation.

Because CPAs have been deemed essential businesses, the issue of COVID-19 liability protection is important. During the pandemic, CPAs have struggled to serve their clients in a variety of manners and settings. This has created a concern that they could be subjected to unwarranted lawsuits by

parties alleging the CPA exposed them to COVID-19. MOCPA has supported [SB 51](#), which provides reasonable protection from frivolous litigation.

This bill has passed the Senate but needs one more roll call vote. In order to be effective as soon as it is signed by Governor Parson, it also needs an emergency clause. The emergency clause has a higher standard and requires a two-thirds majority to be effective.

It is expected that these votes will take place next week. Although this legislation is a priority for the governor and legislative leaders and is supported by a broad coalition of business and professional associations, the passage of it, and particularly the emergency clause, is not assured.

If this issue is of importance to you, please contact your Senator and ask him or her to vote for **SB 51** and the **Emergency Clause**. At this point, the issues have all been thoroughly vetted, but it is always helpful for Senators to hear from constituents that an issue is important to them. If you need help identifying your Senator or how to contact them, please [click here](#). If you reach out, please let [Dena Hull](#) at MOCPA know.

Legislation of Interest

[Click here](#) to view the complete list of high-priority bills MOCPA is currently tracking. The period for filing bills is still open, so new bills are added every day. Be sure to check the list regularly to look for legislation that may be of interest to you or your clients.

For Additional Information

This *Government Advocacy Update* will continue weekly through the legislative session. If you have any questions on MOCPA's government advocacy efforts, please visit the [Web page](#), or contact [Dena Hull](#) at (800) 264-7966, ext. 105.

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