

# SENATE BILL NO. 905

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY SENATORS BRAY, SHOEMYER AND BARNITZ.

Read 1st time February 8, 2010, and ordered printed.

TERRY L. SPIELER, Secretary.

4461S.021

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### AN ACT

To amend chapters 32 and 144, RSMo, by adding thereto two new sections relating to the streamlined sales and use tax agreement.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapters 32 and 144, RSMo, is amended by adding thereto two  
2 new sections, to be known as sections 32.089 and 144.1010, to read as follows:

**32.089. 1. Provisions of law to the contrary notwithstanding, the  
2 department shall, in consultation with the Streamlined Sales Tax  
3 Governing Board, local taxing entities, and political subdivisions of this  
4 state, promulgate rules and regulations and take any action necessary  
5 to implement the provisions of the streamlined sales and use agreement  
6 by January 1, 2012.**

7 **2. Any rule or portion of a rule, as that term is defined in section  
8 536.010 that is created under the authority delegated in this section  
9 shall become effective only if it complies with and is subject to all of  
10 the provisions of chapter 536, and, if applicable, section 536.028. This  
11 section and chapter 536 are nonseverable and if any of the powers  
12 vested with the general assembly pursuant to chapter 536, to review, to  
13 delay the effective date, or to disapprove and annul a rule are  
14 subsequently held unconstitutional, then the grant of rulemaking  
15 authority and any rule proposed or adopted after August 28, 2010, shall  
16 be invalid and void.**

**144.1010. Effective January 1, 2012, the state and every political  
2 subdivision thereof shall adopt, implement, and incorporate by  
3 reference all provisions contained within the streamlined sales and use  
4 tax agreement, as amended from time to time. Any provisions of law  
5 contrary to the provisions of the streamlined sales and use tax  
6 agreement shall be void.**

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