

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend \_\_\_\_\_ Senate Bill No. 21, Page 1, Section Title, Line 3,

2 by striking all of said line and inserting in lieu thereof the  
3 following: "to local sales taxes, with an emergency clause for a  
4 certain section."; and

5 Further amend said bill and page, section A, line 2, by  
6 inserting immediately after said line the following:

7 "32.087. 1. Within ten days after the adoption of any  
8 ordinance or order in favor of adoption of any local sales tax  
9 authorized under the local sales tax law by the voters of a  
10 taxing entity, the governing body or official of such taxing  
11 entity shall forward to the director of revenue by United States  
12 registered mail or certified mail a certified copy of the  
13 ordinance or order. The ordinance or order shall reflect the  
14 effective date thereof.

15 2. Any local sales tax so adopted shall become effective on  
16 the first day of the second calendar quarter after the director  
17 of revenue receives notice of adoption of the local sales tax,  
18 except as provided in subsection 18 of this section, and shall be  
19 imposed on all transactions on which the Missouri state sales tax  
20 is imposed.

21 3. (1) Every retailer within the jurisdiction of one or  
22 more taxing entities which has imposed one or more local sales  
23 taxes under the local sales tax law shall add all taxes so

1 imposed along with the tax imposed by the sales tax law of the  
2 state of Missouri to the sale price and, when added, the combined  
3 tax shall constitute a part of the price, and shall be a debt of  
4 the purchaser to the retailer until paid, and shall be  
5 recoverable at law in the same manner as the purchase price. The  
6 combined rate of the state sales tax and all local sales taxes  
7 shall be the sum of the rates, multiplying the combined rate  
8 times the amount of the sale.

9 (2) For all tax years beginning on or after January 1,  
10 2020, the total combined rate of sales taxes under the local  
11 sales tax law for any given taxing jurisdiction shall not exceed  
12 eight percent, provided that no transient guest tax shall be  
13 considered a local sales tax under the local sales tax law.

14 4. The brackets required to be established by the director  
15 of revenue under the provisions of section 144.285 shall be based  
16 upon the sum of the combined rate of the state sales tax and all  
17 local sales taxes imposed under the provisions of the local sales  
18 tax law.

19 5. (1) The ordinance or order imposing a local sales tax  
20 under the local sales tax law shall impose a tax upon all  
21 transactions upon which the Missouri state sales tax is imposed  
22 to the extent and in the manner provided in sections 144.010 to  
23 144.525, and the rules and regulations of the director of revenue  
24 issued pursuant thereto; except that the rate of the tax shall be  
25 the sum of the combined rate of the state sales tax or state  
26 highway use tax and all local sales taxes imposed under the  
27 provisions of the local sales tax law.

28 (2) Notwithstanding any other provision of law to the  
29 contrary, local taxing jurisdictions, except those in which

1 voters have approved a local use tax under section 144.757, shall  
2 have placed on the ballot on or after the general election in  
3 November 2014, but no later than the general election in November  
4 2022, whether to repeal application of the local sales tax to the  
5 titling of motor vehicles, trailers, boats, and outboard motors  
6 that are subject to state sales tax under section 144.020 and  
7 purchased from a source other than a licensed Missouri dealer.  
8 The ballot question presented to the local voters shall contain  
9 substantially the following language:

10 Shall the \_\_\_\_\_ (local jurisdiction's name) discontinue  
11 applying and collecting the local sales tax on the titling of  
12 motor vehicles, trailers, boats, and outboard motors that were  
13 purchased from a source other than a licensed Missouri dealer?

14 Approval of this measure will result in a reduction of local  
15 revenue to provide for vital services for \_\_\_\_\_ (local  
16 jurisdiction's name) and it will place Missouri dealers of motor  
17 vehicles, outboard motors, boats, and trailers at a competitive  
18 disadvantage to non-Missouri dealers of motor vehicles, outboard  
19 motors, boats, and trailers.

20  YES  NO

21 If you are in favor of the question, place an "X" in the box  
22 opposite "YES". If you are opposed to the question, place an "X"  
23 in the box opposite "NO".

24 (3) If the ballot question set forth in subdivision (2) of  
25 this subsection receives a majority of the votes cast in favor of  
26 the proposal, or if the local taxing jurisdiction fails to place  
27 the ballot question before the voters on or before the general  
28 election in November 2022, the local taxing jurisdiction shall  
29 cease applying the local sales tax to the titling of motor

1 vehicles, trailers, boats, and outboard motors that were  
2 purchased from a source other than a licensed Missouri dealer.

3 (4) In addition to the requirement that the ballot question  
4 set forth in subdivision (2) of this subsection be placed before  
5 the voters, the governing body of any local taxing jurisdiction  
6 that had previously imposed a local use tax on the use of motor  
7 vehicles, trailers, boats, and outboard motors may, at any time,  
8 place a proposal on the ballot at any election to repeal  
9 application of the local sales tax to the titling of motor  
10 vehicles, trailers, boats, and outboard motors purchased from a  
11 source other than a licensed Missouri dealer. If a majority of  
12 the votes cast by the registered voters voting thereon are in  
13 favor of the proposal to repeal application of the local sales  
14 tax to such titling, then the local sales tax shall no longer be  
15 applied to the titling of motor vehicles, trailers, boats, and  
16 outboard motors purchased from a source other than a licensed  
17 Missouri dealer. If a majority of the votes cast by the  
18 registered voters voting thereon are opposed to the proposal to  
19 repeal application of the local sales tax to such titling, such  
20 application shall remain in effect.

21 (5) In addition to the requirement that the ballot question  
22 set forth in subdivision (2) of this subsection be placed before  
23 the voters on or after the general election in November 2014, and  
24 on or before the general election in November 2022, whenever the  
25 governing body of any local taxing jurisdiction imposing a local  
26 sales tax on the sale of motor vehicles, trailers, boats, and  
27 outboard motors receives a petition, signed by fifteen percent of  
28 the registered voters of such jurisdiction voting in the last  
29 gubernatorial election, and calling for a proposal to be placed

1 on the ballot at any election to repeal application of the local  
2 sales tax to the titling of motor vehicles, trailers, boats, and  
3 outboard motors purchased from a source other than a licensed  
4 Missouri dealer, the governing body shall submit to the voters of  
5 such jurisdiction a proposal to repeal application of the local  
6 sales tax to such titling. If a majority of the votes cast by  
7 the registered voters voting thereon are in favor of the proposal  
8 to repeal application of the local sales tax to such titling,  
9 then the local sales tax shall no longer be applied to the  
10 titling of motor vehicles, trailers, boats, and outboard motors  
11 purchased from a source other than a licensed Missouri dealer.  
12 If a majority of the votes cast by the registered voters voting  
13 thereon are opposed to the proposal to repeal application of the  
14 local sales tax to such titling, such application shall remain in  
15 effect.

16 (6) Nothing in this subsection shall be construed to  
17 authorize the voters of any jurisdiction to repeal application of  
18 any state sales or use tax.

19 (7) If any local sales tax on the titling of motor  
20 vehicles, trailers, boats, and outboard motors purchased from a  
21 source other than a licensed Missouri dealer is repealed, such  
22 repeal shall take effect on the first day of the second calendar  
23 quarter after the election. If any local sales tax on the  
24 titling of motor vehicles, trailers, boats, and outboard motors  
25 purchased from a source other than a licensed Missouri dealer is  
26 required to cease to be applied or collected due to failure of a  
27 local taxing jurisdiction to hold an election pursuant to  
28 subdivision (2) of this subsection, such cessation shall take  
29 effect on March 1, 2023.

1           (8) Notwithstanding any provision of law to the contrary,  
2 if any local sales tax on the titling of motor vehicles,  
3 trailers, boats, and outboard motors purchased from a source  
4 other than a licensed Missouri dealer is repealed after the  
5 general election in November 2014, or if the taxing jurisdiction  
6 failed to present the ballot to the voters at a general election  
7 on or before November 2022, then the governing body of such  
8 taxing jurisdiction may, at any election subsequent to the repeal  
9 or after the general election in November 2022, if the  
10 jurisdiction failed to present the ballot to the voters, place  
11 before the voters the issue of imposing a sales tax on the  
12 titling of motor vehicles, trailers, boats, and outboard motors  
13 that are subject to state sales tax under section 144.020 that  
14 were purchased from a source other than a licensed Missouri  
15 dealer. The ballot question presented to the local voters shall  
16 contain substantially the following language:

17           Shall the \_\_\_\_\_ (local jurisdiction's name) apply and  
18 collect the local sales tax on the titling of motor vehicles,  
19 trailers, boats, and outboard motors that are subject to state  
20 sales tax under section 144.020 and purchased from a source other  
21 than a licensed Missouri dealer?

22           Approval of this measure will result in an increase of local  
23 revenue to provide for vital services for \_\_\_\_\_ (local  
24 jurisdiction's name), and it will remove a competitive advantage  
25 that non-Missouri dealers of motor vehicles, outboard motors,  
26 boats, and trailers have over Missouri dealers of motor vehicles,  
27 outboard motors, boats, and trailers.

28            YES        NO

29           If you are in favor of the question, place an "X" in the box

1 opposite "YES". If you are opposed to the question, place an "X"  
2 in the box opposite "NO".

3 (9) If any local sales tax on the titling of motor  
4 vehicles, trailers, boats, and outboard motors purchased from a  
5 source other than a licensed Missouri dealer is adopted, such tax  
6 shall take effect and be imposed on the first day of the second  
7 calendar quarter after the election.

8 6. On and after the effective date of any local sales tax  
9 imposed under the provisions of the local sales tax law, the  
10 director of revenue shall perform all functions incident to the  
11 administration, collection, enforcement, and operation of the  
12 tax, and the director of revenue shall collect in addition to the  
13 sales tax for the state of Missouri all additional local sales  
14 taxes authorized under the authority of the local sales tax law.  
15 All local sales taxes imposed under the local sales tax law  
16 together with all taxes imposed under the sales tax law of the  
17 state of Missouri shall be collected together and reported upon  
18 such forms and under such administrative rules and regulations as  
19 may be prescribed by the director of revenue.

20 7. All applicable provisions contained in sections 144.010  
21 to 144.525 governing the state sales tax and section 32.057, the  
22 uniform confidentiality provision, shall apply to the collection  
23 of any local sales tax imposed under the local sales tax law  
24 except as modified by the local sales tax law.

25 8. All exemptions granted to agencies of government,  
26 organizations, persons and to the sale of certain articles and  
27 items of tangible personal property and taxable services under  
28 the provisions of sections 144.010 to 144.525, as these sections  
29 now read and as they may hereafter be amended, it being the

1 intent of this general assembly to ensure that the same sales tax  
2 exemptions granted from the state sales tax law also be granted  
3 under the local sales tax law, are hereby made applicable to the  
4 imposition and collection of all local sales taxes imposed under  
5 the local sales tax law.

6 9. The same sales tax permit, exemption certificate and  
7 retail certificate required by sections 144.010 to 144.525 for  
8 the administration and collection of the state sales tax shall  
9 satisfy the requirements of the local sales tax law, and no  
10 additional permit or exemption certificate or retail certificate  
11 shall be required; except that the director of revenue may  
12 prescribe a form of exemption certificate for an exemption from  
13 any local sales tax imposed by the local sales tax law.

14 10. All discounts allowed the retailer under the provisions  
15 of the state sales tax law for the collection of and for payment  
16 of taxes under the provisions of the state sales tax law are  
17 hereby allowed and made applicable to any local sales tax  
18 collected under the provisions of the local sales tax law.

19 11. The penalties provided in section 32.057 and sections  
20 144.010 to 144.525 for a violation of the provisions of those  
21 sections are hereby made applicable to violations of the  
22 provisions of the local sales tax law.

23 12. (1) For the purposes of any local sales tax imposed by  
24 an ordinance or order under the local sales tax law, all sales,  
25 except the sale of motor vehicles, trailers, boats, and outboard  
26 motors required to be titled under the laws of the state of  
27 Missouri, shall be deemed to be consummated at the place of  
28 business of the retailer unless the tangible personal property  
29 sold is delivered by the retailer or his agent to an out-of-state

1 destination. In the event a retailer has more than one place of  
2 business in this state which participates in the sale, the sale  
3 shall be deemed to be consummated at the place of business of the  
4 retailer where the initial order for the tangible personal  
5 property is taken, even though the order must be forwarded  
6 elsewhere for acceptance, approval of credit, shipment or  
7 billing. A sale by a retailer's agent or employee shall be  
8 deemed to be consummated at the place of business from which he  
9 works.

10 (2) For the purposes of any local sales tax imposed by an  
11 ordinance or order under the local sales tax law, the sales tax  
12 upon the titling of all motor vehicles, trailers, boats, and  
13 outboard motors shall be imposed at the rate in effect at the  
14 location of the residence of the purchaser, and remitted to that  
15 local taxing entity, and not at the place of business of the  
16 retailer, or the place of business from which the retailer's  
17 agent or employee works.

18 (3) For the purposes of any local tax imposed by an  
19 ordinance or under the local sales tax law on charges for mobile  
20 telecommunications services, all taxes of mobile  
21 telecommunications service shall be imposed as provided in the  
22 Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections [116  
23 through 124] 116 to 124, as amended.

24 13. Local sales taxes shall not be imposed on the seller of  
25 motor vehicles, trailers, boats, and outboard motors required to  
26 be titled under the laws of the state of Missouri, but shall be  
27 collected from the purchaser by the director of revenue at the  
28 time application is made for a certificate of title, if the  
29 address of the applicant is within a taxing entity imposing a

1 local sales tax under the local sales tax law.

2 14. The director of revenue and any of his deputies,  
3 assistants and employees who have any duties or responsibilities  
4 in connection with the collection, deposit, transfer,  
5 transmittal, disbursement, safekeeping, accounting, or recording  
6 of funds which come into the hands of the director of revenue  
7 under the provisions of the local sales tax law shall enter a  
8 surety bond or bonds payable to any and all taxing entities in  
9 whose behalf such funds have been collected under the local sales  
10 tax law in the amount of one hundred thousand dollars for each  
11 such tax; but the director of revenue may enter into a blanket  
12 bond covering himself and all such deputies, assistants and  
13 employees. The cost of any premium for such bonds shall be paid  
14 by the director of revenue from the share of the collections  
15 under the sales tax law retained by the director of revenue for  
16 the benefit of the state.

17 15. The director of revenue shall annually report on his  
18 management of each trust fund which is created under the local  
19 sales tax law and administration of each local sales tax imposed  
20 under the local sales tax law. He shall provide each taxing  
21 entity imposing one or more local sales taxes authorized by the  
22 local sales tax law with a detailed accounting of the source of  
23 all funds received by him for the taxing entity. Notwithstanding  
24 any other provisions of law, the state auditor shall annually  
25 audit each trust fund. A copy of the director's report and  
26 annual audit shall be forwarded to each taxing entity imposing  
27 one or more local sales taxes.

28 16. Within the boundaries of any taxing entity where one or  
29 more local sales taxes have been imposed, if any person is

1 delinquent in the payment of the amount required to be paid by  
2 him under the local sales tax law or in the event a determination  
3 has been made against him for taxes and penalty under the local  
4 sales tax law, the limitation for bringing suit for the  
5 collection of the delinquent tax and penalty shall be the same as  
6 that provided in sections 144.010 to 144.525. Where the director  
7 of revenue has determined that suit must be filed against any  
8 person for the collection of delinquent taxes due the state under  
9 the state sales tax law, and where such person is also delinquent  
10 in payment of taxes under the local sales tax law, the director  
11 of revenue shall notify the taxing entity in the event any person  
12 fails or refuses to pay the amount of any local sales tax due so  
13 that appropriate action may be taken by the taxing entity.

14 17. Where property is seized by the director of revenue  
15 under the provisions of any law authorizing seizure of the  
16 property of a taxpayer who is delinquent in payment of the tax  
17 imposed by the state sales tax law, and where such taxpayer is  
18 also delinquent in payment of any tax imposed by the local sales  
19 tax law, the director of revenue shall permit the taxing entity  
20 to join in any sale of property to pay the delinquent taxes and  
21 penalties due the state and to the taxing entity under the local  
22 sales tax law. The proceeds from such sale shall first be  
23 applied to all sums due the state, and the remainder, if any,  
24 shall be applied to all sums due such taxing entity.

25 18. If a local sales tax has been in effect for at least  
26 one year under the provisions of the local sales tax law and  
27 voters approve reimposition of the same local sales tax at the  
28 same rate at an election as provided for in the local sales tax  
29 law prior to the date such tax is due to expire, the tax so

1 reimposed shall become effective the first day of the first  
2 calendar quarter after the director receives a certified copy of  
3 the ordinance, order or resolution accompanied by a map clearly  
4 showing the boundaries thereof and the results of such election,  
5 provided that such ordinance, order or resolution and all  
6 necessary accompanying materials are received by the director at  
7 least thirty days prior to the expiration of such tax. Any  
8 administrative cost or expense incurred by the state as a result  
9 of the provisions of this subsection shall be paid by the city or  
10 county reimposing such tax."; and

11 Further amend said bill, page 4, section B, line 2, by  
12 striking "section A" and inserting in lieu thereof the following:  
13 "the repeal and reenactment of section 94.900"; and further amend  
14 line 4, by striking "section A" and inserting in lieu thereof the  
15 following: "the repeal and reenactment of section 94.900"; and

16 Further amend the title and enacting clause accordingly.  
17