

SECOND REGULAR SESSION

# SENATE BILL NO. 716

90TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR BENTLEY.

Pre-filed December 14, 1999, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

3128S.011

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## AN ACT

To repeal section 144.140, RSMo 1994, relating to the video instructional development and educational opportunity program, and to enact in lieu thereof two new sections relating to the same subject.

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

Section A. Section 144.140, RSMo 1994, is repealed and two new sections enacted in lieu thereof, to be known as sections 144.140 and 144.335, to read as follows:

144.140. **Except as otherwise provided in section 144.335**, from every remittance to the director of revenue made on or before the date when the same becomes due, the person required to remit the same shall be entitled to deduct and retain an amount equal to two percent thereof.

**144.335. Pursuant to section 144.330, the director of revenue or any employee of the director of revenue designated in writing by the director of revenue may conduct investigations and audits of compliance with the requirement to report the aggregate amount of the gross receipts and the amount of tax collected on the rental of films, records or any type of sound or picture transcriptions as provided pursuant to subsection 3 of section 170.250, RSMo. If, after a hearing, the director of revenue or his designee finds that a person has violated the reporting requirements of subsection 3 of section 170.250, RSMo, the director shall order such person to submit one hundred percent of every remittance to the director with no deduction allowed pursuant to section 144.140 beginning with the next remittance and for a period of twelve months.**

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