

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

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

Amend \_\_\_\_\_ Bill No. \_\_\_\_\_, Page \_\_\_\_\_, Section \_\_\_\_\_, Line \_\_\_\_\_,

by inserting immediately after said line the following:

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

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

3. Every retailer within the jurisdiction of one or more taxing entities which has imposed one or more local sales taxes under the local sales tax law shall add all taxes so imposed along with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when added, the combined tax shall constitute a part of the price, and shall be a debt of the

1 purchaser to the retailer until paid, and shall be recoverable at  
2 law in the same manner as the purchase price. The combined rate  
3 of the state sales tax and all local sales taxes shall be the sum  
4 of the rates, multiplying the combined rate times the amount of  
5 the sale.

6 4. The brackets required to be established by the director  
7 of revenue under the provisions of section 144.285 shall be based  
8 upon the sum of the combined rate of the state sales tax and all  
9 local sales taxes imposed under the provisions of the local sales  
10 tax law.

11 5. (1) The ordinance or order imposing a local sales tax  
12 under the local sales tax law shall impose a tax upon all  
13 [sellers a tax for the privilege of engaging in the business of  
14 selling tangible personal property or rendering taxable services  
15 at retail] transactions upon which the Missouri state sales tax  
16 is imposed to the extent and in the manner provided in sections  
17 144.010 to 144.525, and the rules and regulations of the director  
18 of revenue issued pursuant thereto; except that the rate of the  
19 tax shall be the sum of the combined rate of the state sales tax  
20 or state highway use tax and all local sales taxes imposed under  
21 the provisions of the local sales tax law.

22 (2) Notwithstanding any other provision of law to the  
23 contrary, local taxing jurisdictions, except those in which  
24 voters have previously approved a local use tax under section  
25 144.757, shall have placed on the ballot on or after the general  
26 election in November 2014, but no later than the general election  
27 in November 2016, whether to repeal application of the local  
28 sales tax to the titling of motor vehicles, trailers, boats, and  
29 outboard motors that are subject to state sales tax under section

1 144.020 and purchased from a source other than a licensed  
2 Missouri dealer. The ballot question presented to the local  
3 voters shall contain substantially the following language:

4 Shall the ..... (local  
5 jurisdiction's name) discontinue applying and collecting the  
6 local sales tax on the titling of motor vehicles, trailers,  
7 boats, and outboard motors that were purchased from a source  
8 other than a licensed Missouri dealer? Approval of this measure  
9 will result in a reduction of local revenue to provide for vital  
10 services for ..... (local jurisdiction's name)  
11 and it will place Missouri dealers of motor vehicles, outboard  
12 motors, boats, and trailers at a competitive disadvantage to non-  
13 Missouri dealers of motor vehicles, outboard motors, boats, and  
14 trailers.

15  YES  NO

16 If you are in favor of the question, place an "X" in the box  
17 opposite "YES". If you are opposed to the question, place an "X"  
18 in the box opposite "NO".

19 (3) If the ballot question set forth in subdivision (2) of  
20 this subsection receives a majority of the votes cast in favor of  
21 the proposal, or if the local taxing jurisdiction fails to place  
22 the ballot question before the voters on or before the general  
23 election in November 2016, the local taxing jurisdiction shall  
24 cease applying the local sales tax to the titling of motor  
25 vehicles, trailers, boats, and outboard motors that were  
26 purchased from a source other than a licensed Missouri dealer.

27 (4) In addition to the requirement that the ballot question  
28 set forth in subdivision (2) of this subsection be placed before  
29 the voters, the governing body of any local taxing jurisdiction

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

16 (5) In addition to the requirement that the ballot question  
17 set forth in subdivision (2) of this subsection be placed before  
18 the voters on or after the general election in November 2014, and  
19 on or before the general election in November 2016, whenever the  
20 governing body of any local taxing jurisdiction imposing a local  
21 sales tax on the sale of motor vehicles, trailers, boats, and  
22 outboard motors receives a petition, signed by fifteen percent of  
23 the registered voters of such jurisdiction voting in the last  
24 gubernatorial election, calling for a proposal to be placed on  
25 the ballot at any election to repeal application of the local  
26 sales tax to the titling of motor vehicles, trailers, boats, and  
27 outboard motors purchased from a source other than a licensed  
28 Missouri dealer, the governing body shall submit to the voters of  
29 such jurisdiction a proposal to repeal application of the local

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

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

14 (7) If any local sales tax on the titling of motor  
15 vehicles, trailers, boats, and outboard motors purchased from a  
16 source other than a licensed Missouri dealer is repealed, such  
17 repeal shall take effect on the first day of the second calendar  
18 quarter after the election. If any local sales tax on the  
19 titling of motor vehicles, trailers, boats, and outboard motors  
20 purchased from a source other than a licensed Missouri dealer is  
21 required to cease to be applied or collected due to failure of a  
22 local taxing jurisdiction to hold an election pursuant to  
23 subdivision (2) of this subsection, such cessation shall take  
24 effect on March 1, 2017.

25 6. On and after the effective date of any local sales tax  
26 imposed under the provisions of the local sales tax law, the  
27 director of revenue shall perform all functions incident to the  
28 administration, collection, enforcement, and operation of the  
29 tax, and the director of revenue shall collect in addition to the

1 sales tax for the state of Missouri all additional local sales  
2 taxes authorized under the authority of the local sales tax law.  
3 All local sales taxes imposed under the local sales tax law  
4 together with all taxes imposed under the sales tax law of the  
5 state of Missouri shall be collected together and reported upon  
6 such forms and under such administrative rules and regulations as  
7 may be prescribed by the director of revenue.

8 7. All applicable provisions contained in sections 144.010  
9 to 144.525 governing the state sales tax and section 32.057, the  
10 uniform confidentiality provision, shall apply to the collection  
11 of any local sales tax imposed under the local sales tax law  
12 except as modified by the local sales tax law.

13 8. All exemptions granted to agencies of government,  
14 organizations, persons and to the sale of certain articles and  
15 items of tangible personal property and taxable services under  
16 the provisions of sections 144.010 to 144.525, as these sections  
17 now read and as they may hereafter be amended, it being the  
18 intent of this general assembly to ensure that the same sales tax  
19 exemptions granted from the state sales tax law also be granted  
20 under the local sales tax law, are hereby made applicable to the  
21 imposition and collection of all local sales taxes imposed under  
22 the local sales tax law.

23 9. The same sales tax permit, exemption certificate and  
24 retail certificate required by sections 144.010 to 144.525 for  
25 the administration and collection of the state sales tax shall  
26 satisfy the requirements of the local sales tax law, and no  
27 additional permit or exemption certificate or retail certificate  
28 shall be required; except that the director of revenue may  
29 prescribe a form of exemption certificate for an exemption from

1 any local sales tax imposed by the local sales tax law.

2 10. All discounts allowed the retailer under the provisions  
3 of the state sales tax law for the collection of and for payment  
4 of taxes under the provisions of the state sales tax law are  
5 hereby allowed and made applicable to any local sales tax  
6 collected under the provisions of the local sales tax law.

7 11. The penalties provided in section 32.057 and sections  
8 144.010 to 144.525 for a violation of the provisions of those  
9 sections are hereby made applicable to violations of the  
10 provisions of the local sales tax law.

11 12. (1) For the purposes of any local sales tax imposed by  
12 an ordinance or order under the local sales tax law, all sales,  
13 except the sale of motor vehicles, trailers, boats, and outboard  
14 motors required to be titled under the laws of the state of  
15 Missouri, shall be deemed to be consummated at the place of  
16 business of the retailer unless the tangible personal property  
17 sold is delivered by the retailer or his agent to an out-of-state  
18 destination. In the event a retailer has more than one place of  
19 business in this state which participates in the sale, the sale  
20 shall be deemed to be consummated at the place of business of the  
21 retailer where the initial order for the tangible personal  
22 property is taken, even though the order must be forwarded  
23 elsewhere for acceptance, approval of credit, shipment or  
24 billing. A sale by a retailer's agent or employee shall be  
25 deemed to be consummated at the place of business from which he  
26 works.

27 (2) For the purposes of any local sales tax imposed by an  
28 ordinance or order under the local sales tax law, the sales tax  
29 upon the titling of all [sales of] motor vehicles, trailers,

1 boats, and outboard motors shall be [deemed to be consummated]  
2 imposed at the rate in effect at the location of the residence of  
3 the purchaser and not at the place of business of the retailer,  
4 or the place of business from which the retailer's agent or  
5 employee works.

6 (3) For the purposes of any local tax imposed by an  
7 ordinance or under the local sales tax law on charges for mobile  
8 telecommunications services, all taxes of mobile  
9 telecommunications service shall be imposed as provided in the  
10 Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116  
11 through 124, as amended.

12 13. Local sales taxes [imposed pursuant to the local sales  
13 tax law] shall not be imposed on the seller [on the purchase and  
14 sale] of motor vehicles, trailers, boats, and outboard motors  
15 [shall not be collected and remitted by the seller,] required to  
16 be titled under the laws of the state of Missouri, but shall be  
17 collected from the purchaser by the director of revenue at the  
18 time application is made for a certificate of title, if the  
19 address of the applicant is within a taxing entity imposing a  
20 local sales tax under the local sales tax law.

21 14. The director of revenue and any of his deputies,  
22 assistants and employees who have any duties or responsibilities  
23 in connection with the collection, deposit, transfer,  
24 transmittal, disbursement, safekeeping, accounting, or recording  
25 of funds which come into the hands of the director of revenue  
26 under the provisions of the local sales tax law shall enter a  
27 surety bond or bonds payable to any and all taxing entities in  
28 whose behalf such funds have been collected under the local sales  
29 tax law in the amount of one hundred thousand dollars for each



1 such tax; but the director of revenue may enter into a blanket  
2 bond covering himself and all such deputies, assistants and  
3 employees. The cost of any premium for such bonds shall be paid  
4 by the director of revenue from the share of the collections  
5 under the sales tax law retained by the director of revenue for  
6 the benefit of the state.

7 15. The director of revenue shall annually report on his  
8 management of each trust fund which is created under the local  
9 sales tax law and administration of each local sales tax imposed  
10 under the local sales tax law. He shall provide each taxing  
11 entity imposing one or more local sales taxes authorized by the  
12 local sales tax law with a detailed accounting of the source of  
13 all funds received by him for the taxing entity. Notwithstanding  
14 any other provisions of law, the state auditor shall annually  
15 audit each trust fund. A copy of the director's report and  
16 annual audit shall be forwarded to each taxing entity imposing  
17 one or more local sales taxes.

18 16. Within the boundaries of any taxing entity where one or  
19 more local sales taxes have been imposed, if any person is  
20 delinquent in the payment of the amount required to be paid by  
21 him under the local sales tax law or in the event a determination  
22 has been made against him for taxes and penalty under the local  
23 sales tax law, the limitation for bringing suit for the  
24 collection of the delinquent tax and penalty shall be the same as  
25 that provided in sections 144.010 to 144.525. Where the director  
26 of revenue has determined that suit must be filed against any  
27 person for the collection of delinquent taxes due the state under  
28 the state sales tax law, and where such person is also delinquent  
29 in payment of taxes under the local sales tax law, the director

1 of revenue shall notify the taxing entity in the event any person  
2 fails or refuses to pay the amount of any local sales tax due so  
3 that appropriate action may be taken by the taxing entity.

4 17. Where property is seized by the director of revenue  
5 under the provisions of any law authorizing seizure of the  
6 property of a taxpayer who is delinquent in payment of the tax  
7 imposed by the state sales tax law, and where such taxpayer is  
8 also delinquent in payment of any tax imposed by the local sales  
9 tax law, the director of revenue shall permit the taxing entity  
10 to join in any sale of property to pay the delinquent taxes and  
11 penalties due the state and to the taxing entity under the local  
12 sales tax law. The proceeds from such sale shall first be  
13 applied to all sums due the state, and the remainder, if any,  
14 shall be applied to all sums due such taxing entity.

15 18. If a local sales tax has been in effect for at least  
16 one year under the provisions of the local sales tax law and  
17 voters approve reimposition of the same local sales tax at the  
18 same rate at an election as provided for in the local sales tax  
19 law prior to the date such tax is due to expire, the tax so  
20 reimposed shall become effective the first day of the first  
21 calendar quarter after the director receives a certified copy of  
22 the ordinance, order or resolution accompanied by a map clearly  
23 showing the boundaries thereof and the results of such election,  
24 provided that such ordinance, order or resolution and all  
25 necessary accompanying materials are received by the director at  
26 least thirty days prior to the expiration of such tax. Any  
27 administrative cost or expense incurred by the state as a result  
28 of the provisions of this subsection shall be paid by the city or  
29 county reimposing such tax."; and

1 Further amend said bill, page \_\_\_\_\_, section \_\_\_\_\_,  
2 line \_\_\_\_\_, by inserting immediately after said line the  
3 following:

4 "144.020. 1. A tax is hereby levied and imposed for the  
5 privilege of titling new and used motor vehicles, trailers,  
6 boats, and outboard motors purchased or acquired for use on the  
7 highways or waters of this state which are required to be titled  
8 under the laws of the state of Missouri and, except as provided  
9 in subdivision (9) of this subsection, upon all sellers for the  
10 privilege of engaging in the business of selling tangible  
11 personal property or rendering taxable service at retail in this  
12 state. The rate of tax shall be as follows:

13 (1) Upon every retail sale in this state of tangible  
14 personal property, [including but not limited to] excluding motor  
15 vehicles, trailers, motorcycles, mopeds, motortricycles, boats  
16 and outboard motors required to be titled under the laws of the  
17 state of Missouri and subject to tax under subdivision (9) of  
18 this subsection, a tax equivalent to four percent of the purchase  
19 price paid or charged, or in case such sale involves the exchange  
20 of property, a tax equivalent to four percent of the  
21 consideration paid or charged, including the fair market value of  
22 the property exchanged at the time and place of the exchange,  
23 except as otherwise provided in section 144.025;

24 (2) A tax equivalent to four percent of the amount paid for  
25 admission and seating accommodations, or fees paid to, or in any  
26 place of amusement, entertainment or recreation, games and  
27 athletic events;

28 (3) A tax equivalent to four percent of the basic rate paid  
29 or charged on all sales of electricity or electrical current,

1 water and gas, natural or artificial, to domestic, commercial or  
2 industrial consumers;

3 (4) A tax equivalent to four percent on the basic rate paid  
4 or charged on all sales of local and long distance  
5 telecommunications service to telecommunications subscribers and  
6 to others through equipment of telecommunications subscribers for  
7 the transmission of messages and conversations and upon the sale,  
8 rental or leasing of all equipment or services pertaining or  
9 incidental thereto; except that, the payment made by  
10 telecommunications subscribers or others, pursuant to section  
11 144.060, and any amounts paid for access to the internet or  
12 interactive computer services shall not be considered as amounts  
13 paid for telecommunications services;

14 (5) A tax equivalent to four percent of the basic rate paid  
15 or charged for all sales of services for transmission of messages  
16 of telegraph companies;

17 (6) A tax equivalent to four percent on the amount of sales  
18 or charges for all rooms, meals and drinks furnished at any  
19 hotel, motel, tavern, inn, restaurant, eating house, drugstore,  
20 dining car, tourist cabin, tourist camp or other place in which  
21 rooms, meals or drinks are regularly served to the public;

22 (7) A tax equivalent to four percent of the amount paid or  
23 charged for intrastate tickets by every person operating a  
24 railroad, sleeping car, dining car, express car, boat, airplane  
25 and such buses and trucks as are licensed by the division of  
26 motor carrier and railroad safety of the department of economic  
27 development of Missouri, engaged in the transportation of persons  
28 for hire;

29 (8) A tax equivalent to four percent of the amount paid or

1 charged for rental or lease of tangible personal property,  
2 provided that if the lessor or renter of any tangible personal  
3 property had previously purchased the property under the  
4 conditions of "sale at retail" or leased or rented the property  
5 and the tax was paid at the time of purchase, lease or rental,  
6 the lessor, sublessor, renter or subrenter shall not apply or  
7 collect the tax on the subsequent lease, sublease, rental or  
8 subrental receipts from that property. The purchase, rental or  
9 lease of motor vehicles, trailers, motorcycles, mopeds,  
10 motortricycles, boats, and outboard motors shall be taxed and the  
11 tax paid as provided in this section and section 144.070. In no  
12 event shall the rental or lease of boats and outboard motors be  
13 considered a sale, charge, or fee to, for or in places of  
14 amusement, entertainment or recreation nor shall any such rental  
15 or lease be subject to any tax imposed to, for, or in such places  
16 of amusement, entertainment or recreation. Rental and leased  
17 boats or outboard motors shall be taxed under the provisions of  
18 the sales tax laws as provided under such laws for motor vehicles  
19 and trailers. Tangible personal property which is exempt from  
20 the sales or use tax under section 144.030 upon a sale thereof is  
21 likewise exempt from the sales or use tax upon the lease or  
22 rental thereof.

23 (9) A tax equivalent to four percent of the purchase price,  
24 as defined in section 144.070, of new and used motor vehicles,  
25 trailers, boats, and outboard motors purchased or acquired for  
26 use on the highways or waters of this state which are required to  
27 be registered under the laws of the state of Missouri. This tax  
28 is imposed on the person titling such property, and shall be paid  
29 according to the procedures in section 144.440.

1           2. All tickets sold which are sold under the provisions of  
2 sections 144.010 to 144.525 which are subject to the sales tax  
3 shall have printed, stamped or otherwise endorsed thereon, the  
4 words "This ticket is subject to a sales tax."

5           144.021. The purpose and intent of sections 144.010 to  
6 144.510 is to impose a tax upon the privilege of engaging in the  
7 business, in this state, of selling tangible personal property  
8 and those services listed in section 144.020 and for the  
9 privilege of titling new and used motor vehicles, trailers,  
10 boats, and outboard motors purchased or acquired for use on the  
11 highways or waters of this state which are required to be  
12 registered under the laws of the state of Missouri. Except as  
13 otherwise provided, the primary tax burden is placed upon the  
14 seller making the taxable sales of property or service and is  
15 levied at the rate provided for in section 144.020. Excluding  
16 subdivision (9) of subsection 1 of section 144.020 and sections  
17 144.070, 144.440 and 144.450, the extent to which a seller is  
18 required to collect the tax from the purchaser of the taxable  
19 property or service is governed by section 144.285 and in no way  
20 affects sections 144.080 and 144.100, which require all sellers  
21 to report to the director of revenue their "gross receipts",  
22 defined herein to mean the aggregate amount of the sales price of  
23 all sales at retail, and remit tax at four percent of their gross  
24 receipts.

25           144.069. All sales taxes associated with the titling of  
26 motor vehicles, trailers, boats and outboard motors under the  
27 laws of Missouri shall be [deemed to be consummated] imposed at  
28 the rate in effect at the location of the address of the owner  
29 thereof, and all sales taxes associated with the titling of

1 vehicles under leases of over sixty-day duration of motor  
2 vehicles, trailers, boats and outboard motors [subject to sales  
3 taxes under this chapter] shall be [deemed to be consummated]  
4 imposed at the rate in effect, unless the vehicle, trailer, boat  
5 or motor has been registered and sales taxes have been paid prior  
6 to the consummation of the lease agreement at the location of the  
7 address of the lessee thereof on the date the lease is  
8 consummated, and all applicable sales taxes levied by any  
9 political subdivision shall be collected on such sales from the  
10 purchaser or lessee by the state department of revenue on that  
11 basis.

12 144.071. 1. In all cases where the purchaser of a motor  
13 vehicle, trailer, boat or outboard motor rescinds the sale of  
14 that motor vehicle, trailer, boat or outboard motor and receives  
15 a refund of the purchase price and returns the motor vehicle,  
16 trailer, boat or outboard motor to the seller within sixty  
17 calendar days from the date of the sale, any [the sales or use]  
18 tax paid to the department of revenue shall be refunded to the  
19 purchaser upon proper application to the director of revenue.

20 2. In any rescission whereby a seller reacquires title to  
21 the motor vehicle, trailer, boat or outboard motor sold by him  
22 and the reacquisition is within sixty calendar days from the date  
23 of the original sale, the person reacquiring the motor vehicle,  
24 trailer, boat or outboard motor shall be entitled to a refund of  
25 any [sales or use] tax paid as a result of the reacquisition of  
26 the motor vehicle, trailer, boat or outboard motor, upon proper  
27 application to the director of revenue.

28 3. Any city or county [sales or use] tax refunds shall be  
29 deducted by the director of revenue from the next remittance made

1 to that city or county.

2 4. Each claim for refund must be made within one year after  
3 payment of the tax on which the refund is claimed.

4 5. As used in this section, the term "boat" includes all  
5 motorboats and vessels as the terms "motorboat" and "vessel" are  
6 defined in section 306.010.

7 144.440. 1. [In addition to all other taxes now or  
8 hereafter levied and imposed upon every person for the privilege  
9 of using the highways or waterways of this state, there is hereby  
10 levied and imposed a tax equivalent to four percent of the  
11 purchase price, as defined in section 144.070, which is paid or  
12 charged on new and used motor vehicles, trailers, boats, and  
13 outboard motors purchased or acquired for use on the highways or  
14 waters of this state which are required to be registered under  
15 the laws of the state of Missouri.

16 2.] At the time the owner of any [such] motor vehicle,  
17 trailer, boat, or outboard motor makes application to the  
18 director of revenue for an official certificate of title and the  
19 registration of the same as otherwise provided by law, he shall  
20 present to the director of revenue evidence satisfactory to the  
21 director showing the purchase price paid by or charged to the  
22 applicant in the acquisition of the motor vehicle, trailer, boat,  
23 or outboard motor, or that the motor vehicle, trailer, boat, or  
24 outboard motor is not subject to the tax herein provided and, if  
25 the motor vehicle, trailer, boat, or outboard motor is subject to  
26 the tax herein provided, the applicant shall pay or cause to be  
27 paid to the director of revenue the tax provided herein.

28 [3.] 2. In the event that the purchase price is unknown or  
29 undisclosed, or that the evidence thereof is not satisfactory to



1 the director of revenue, the same shall be fixed by appraisalment  
2 by the director.

3 [4.] 3. No certificate of title shall be issued for such  
4 motor vehicle, trailer, boat, or outboard motor unless the tax  
5 for the privilege of using the highways or waters of this state  
6 has been paid or the vehicle, trailer, boat, or outboard motor is  
7 registered under the provisions of subsection 5 of this section.

8 [5.] 4. The owner of any motor vehicle, trailer, boat, or  
9 outboard motor which is to be used exclusively for rental or  
10 lease purposes may pay the tax due thereon required in section  
11 144.020 at the time of registration or in lieu thereof may pay a  
12 [use] sales tax as provided in sections 144.010, 144.020, 144.070  
13 and 144.440. A [use] sales tax shall be charged and paid on the  
14 amount charged for each rental or lease agreement while the motor  
15 vehicle, trailer, boat, or outboard motor is domiciled in the  
16 state. If the owner elects to pay upon each rental or lease, he  
17 shall make an affidavit to that effect in such form as the  
18 director of revenue shall require and shall remit the tax due at  
19 such times as the director of revenue shall require.

20 [6.] 5. In the event that any leasing company which rents  
21 or leases motor vehicles, trailers, boats, or outboard motors  
22 elects to collect a [use] sales tax[, ] all of its lease receipts  
23 would be subject to the [use] sales tax[, ] regardless of whether  
24 or not the leasing company previously paid a sales tax when the  
25 vehicle, trailer, boat, or outboard motor was originally  
26 purchased.

27 [7.] 6. The provisions of this section, and the tax  
28 imposed by this section, shall not apply to manufactured homes.

29 144.450. In order to avoid double taxation under the

1 provisions of sections 144.010 to 144.510, any person who  
2 purchases a motor vehicle, trailer, manufactured home, boat, or  
3 outboard motor in any other state and seeks to register or obtain  
4 a certificate of title for it in this state shall be credited  
5 with the amount of any sales tax or use tax shown to have been  
6 previously paid by him on the purchase price of such motor  
7 vehicle, trailer, boat, or outboard motor in such other state.  
8 The tax imposed by subdivision (9) of subsection 1 of section  
9 [144.440] 144.020 shall not apply:

10 (1) [To motor vehicles, trailers, boats, or outboard motors  
11 on account of which the sales tax provided by sections 144.010 to  
12 144.510 shall have been paid;

13 (2)] To motor vehicles, trailers, boats, or outboard motors  
14 brought into this state by a person moving any such vehicle,  
15 trailer, boat, or outboard motor into Missouri from another state  
16 who shall have registered and in good faith regularly operated  
17 any such motor vehicle, trailer, boat, or outboard motor in such  
18 other state at least ninety days prior to the time it is  
19 registered in this state;

20 [(3)] (2) To motor vehicles, trailers, boats, or outboard  
21 motors acquired by registered dealers for resale;

22 [(4)] (3) To motor vehicles, trailers, boats, or outboard  
23 motors purchased, owned or used by any religious, charitable or  
24 eleemosynary institution for use in the conduct of regular  
25 religious, charitable or eleemosynary functions and activities;

26 [(5)] (4) To motor vehicles owned and used by religious  
27 organizations in transferring pupils to and from schools  
28 supported by such organization;

29 [(6)] (5) Where the motor vehicle, trailer, boat, or

1 outboard motor has been acquired by the applicant for a  
2 certificate of title therefor by gift or under a will or by  
3 inheritance, and the tax hereby imposed has been paid by the  
4 donor or decedent;

5 [(7)] (6) To any motor vehicle, trailer, boat, or outboard  
6 motor owned or used by the state of Missouri or any other  
7 political subdivision thereof, or by an educational institution  
8 supported by public funds; or

9 [(8)] (7) To farm tractors.

10 144.455. The tax imposed by subdivision (9) of subsection 1  
11 of section [144.440] 144.020 on motor vehicles and trailers is  
12 levied for the purpose of providing revenue to be used by this  
13 state to defray in whole or in part the cost of constructing,  
14 widening, reconstructing, maintaining, resurfacing and repairing  
15 the public highways, roads and streets of this state, and the  
16 cost and expenses incurred in the administration and enforcement  
17 of subdivision (9) of subsection 1 of section 144.020 and  
18 sections 144.440 to 144.455, and for no other purpose whatsoever,  
19 and all revenue collected or received by the director of revenue  
20 from the tax imposed by subdivision (9) of subsection 1 of  
21 section [144.440] 144.020 on motor vehicles and trailers shall be  
22 promptly deposited [in the state treasury to the credit of the  
23 state highway department fund] as dictated by article IV, section  
24 30(b) of the Constitution of Missouri.

25 144.525. Notwithstanding any other provision of law, the  
26 amount of any state and local sales [or use] taxes due on the  
27 purchase of a motor vehicle, trailer, boat or outboard motor  
28 required to be registered under the provisions of sections  
29 301.001 to 301.660 and sections 306.010 to 306.900 shall be

1 computed on the rate of such taxes in effect on the date the  
2 purchaser submits application for a certificate of ownership to  
3 the director of revenue; except that, in the case of a sale at  
4 retail, of an outboard motor by a retail business which is not  
5 required to be registered under the provisions of section  
6 301.251, the amount of state and local [sales and use] taxes due  
7 shall be computed on the rate of such taxes in effect as of the  
8 calendar date of the retail sale.

9 144.610. 1. A tax is imposed for the privilege of storing,  
10 using or consuming within this state any article of tangible  
11 personal property, excluding motor vehicles, trailers,  
12 motorcycles, mopeds, motortricycles, boats, and outboard motors  
13 required to be titled under the laws of the state of Missouri and  
14 subject to tax under subdivision (9) of subsection 1 of section  
15 144.020, purchased on or after the effective date of sections  
16 144.600 to 144.745 in an amount equivalent to the percentage  
17 imposed on the sales price in the sales tax law in section  
18 144.020. This tax does not apply with respect to the storage,  
19 use or consumption of any article of tangible personal property  
20 purchased, produced or manufactured outside this state until the  
21 transportation of the article has finally come to rest within  
22 this state or until the article has become commingled with the  
23 general mass of property of this state.

24 2. Every person storing, using or consuming in this state  
25 tangible personal property subject to the tax in subsection 1 of  
26 this section is liable for the tax imposed by this law, and the  
27 liability shall not be extinguished until the tax is paid to this  
28 state, but a receipt from a vendor authorized by the director of  
29 revenue under the rules and regulations that he prescribes to

1 collect the tax, given to the purchaser in accordance with the  
2 provisions of section 144.650, relieves the purchaser from  
3 further liability for the tax to which receipt refers.

4 3. Because this section no longer imposes a Missouri use  
5 tax on the storage, use, or consumption of motor vehicles,  
6 trailers, motorcycles, mopeds, motortricycles, boats, and  
7 outboard motors required to be titled under the laws of the state  
8 of Missouri, in that the state sales tax is now imposed on the  
9 titling of such property, the local sales tax, rather than the  
10 local use tax, applies.

11 144.613. Notwithstanding the provisions of section 144.655,  
12 at the time the owner of any new or used boat or boat motor which  
13 was acquired after December 31, 1979, in a transaction subject to  
14 [use] tax under [the Missouri use tax law] this chapter makes  
15 application to the director of revenue for the registration of  
16 the boat or boat motor, he shall present to the director of  
17 revenue evidence satisfactory to the director of revenue showing  
18 the purchase price, exclusive of any charge incident to the  
19 extension of credit, paid by or charged to the applicant in the  
20 acquisition of the boat or boat motor, or that no sales or use  
21 tax was incurred in its acquisition, and, if [sales or use] tax  
22 was incurred in its acquisition, that the same has been paid, or  
23 the applicant shall pay or cause to be paid to the director of  
24 revenue the [use] tax provided by [the Missouri use tax law] this  
25 chapter in addition to the registration fees now or hereafter  
26 required according to law, and the director of revenue shall not  
27 issue a registration for any new or used boat or boat motor  
28 subject to [use] tax [as provided in the Missouri use tax law] in  
29 this chapter until the tax levied for the use of the same under

1 [sections 144.600 to 144.748] this chapter has been paid.

2 144.615. There are specifically exempted from the taxes  
3 levied in sections 144.600 to 144.745:

4 (1) Property, the storage, use or consumption of which this  
5 state is prohibited from taxing pursuant to the constitution or  
6 laws of the United States or of this state;

7 (2) Property, the gross receipts from the sale of which are  
8 required to be included in the measure of the tax imposed  
9 pursuant to the Missouri sales tax law;

10 (3) Tangible personal property, the sale or other transfer  
11 of which, if made in this state, would be exempt from or not  
12 subject to the Missouri sales tax pursuant to the provisions of  
13 subsection 2 of section 144.030;

14 (4) Motor vehicles, trailers, boats, and outboard motors  
15 subject to the tax imposed by section [144.440] 144.020;

16 (5) Tangible personal property which has been subjected to  
17 a tax by any other state in this respect to its sales or use;  
18 provided, if such tax is less than the tax imposed by sections  
19 144.600 to 144.745, such property, if otherwise taxable, shall be  
20 subject to a tax equal to the difference between such tax and the  
21 tax imposed by sections 144.600 to 144.745;

22 (6) Tangible personal property held by processors,  
23 retailers, importers, manufacturers, wholesalers, or jobbers  
24 solely for resale in the regular course of business;

25 (7) Personal and household effects and farm machinery used  
26 while an individual was a bona fide resident of another state and  
27 who thereafter became a resident of this state, or tangible  
28 personal property brought into the state by a nonresident for his  
29 own storage, use or consumption while temporarily within the

1 state."; and

2 Further amend said bill, page \_\_\_\_\_, section \_\_\_\_\_,  
3 line \_\_\_\_\_, by inserting immediately after said line the  
4 following:

5 "Section 1. Notwithstanding the provisions of section 1.140  
6 to the contrary, the provisions of sections 32.087, 144.020,  
7 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525,  
8 144.610, 144.613, and 144.615, as amended by this act, shall be  
9 nonseverable, and if any provision is for any reason held to be  
10 invalid, such decision shall invalidate all of the remaining  
11 provisions of section 32.087, 144.020, 144.021, 144.069, 144.071,  
12 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and  
13 144.615, as amended by this act."; and

14 Further amend said bill, page \_\_\_\_\_, section \_\_\_\_\_,  
15 line \_\_\_\_\_, by inserting immediately after said line the  
16 following:

17 "Section B. Because of the detrimental impact that lost  
18 local revenues has had on the domestic economy by placing  
19 Missouri dealers of motor vehicles, outboard motors, boats and  
20 trailers at a competitive disadvantage to non-Missouri dealers of  
21 motor vehicles, outboard motors, boats and trailers, the repeal  
22 and reenactment of sections 32.087, 144.020, 144.021, 144.069,  
23 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613,  
24 and 144.615 and the enactment of section 1 of this act is deemed  
25 necessary for the immediate preservation of the public health,  
26 welfare, peace and safety, and is hereby declared to be an  
27 emergency act within the meaning of the constitution, and the  
28 repeal and reenactment of sections 32.087, 144.020, 144.021,  
29 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610,

1 144.613, and 144.615 and the enactment of section 1 of this act  
2 shall be in full force and effect upon its passage and  
3 approval."; and

4 Further amend the title and enacting clause accordingly.

5