

SECOND REGULAR SESSION

SENATE BILL NO. 544

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR LAMPING.

Pre-filed December 1, 2013, and ordered printed.

TERRY L. SPIELER, Secretary.

4425S.011

AN ACT

To repeal section 144.700, RSMo, and to enact in lieu thereof one new section relating to the use of sales and use tax revenues for transportation.

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

Section A. Section 144.700, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 144.700, to read as follows:

144.700. 1. All revenue received by the director of revenue from the tax
2 imposed by sections 144.010 to 144.430 and 144.600 to 144.745, **including any**
3 **payments of taxes made under protest, shall be deposited in the state**
4 **general revenue fund, except [that] for:**

5 (1) **The revenue derived from the rate of one cent on the dollar of the tax**
6 **which shall be held and distributed in the manner provided in sections 144.701**
7 **and 163.031[, shall be deposited in the state general revenue fund, including any**
8 **payments of the taxes made under protest]; and**

9 (2) **The revenue derived from the following rates which shall be**
10 **deposited in the state road fund created in section 30(b) of article IV of**
11 **the Constitution of Missouri:**

12 (a) **For the 2015 calendar year, the rate of one-eighth of a cent**
13 **on the dollar of the tax;**

14 (b) **For the 2016 calendar year, the rate of one-fourth of a cent**
15 **on the dollar of the tax;**

16 (c) **For the 2017 calendar year, the rate of three-eighths of a cent**
17 **on the dollar of the tax; and**

18 (d) **For the 2018 calendar year and thereafter, the rate of one-**
19 **half of a cent on the dollar of the tax.**

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 2. The director of revenue shall keep accurate records of any payment of
21 the tax made under protest. In the event any payment shall be made under
22 protest:

23 (1) A protest affidavit shall be submitted to the director of revenue within
24 thirty days after the payment is made; and

25 (2) An appeal shall be taken in the manner provided in section 144.261
26 from any decision of the director of revenue disallowing the making of the
27 payment under protest or an application shall be filed by a protesting taxpayer
28 with the director of revenue for a stay of the period for appeal on the ground that
29 a case is presently pending in the courts involving the same question, with an
30 agreement by the taxpayer to be bound by the final decision in the pending case.

31 3. Nothing in this section shall be construed to apply to any refund to
32 which the taxpayer would be entitled under any applicable provision of law.

33 4. All payments deposited in the state general revenue fund that are made
34 under protest shall be retained in the state treasury if the taxpayer does not
35 prevail. If the taxpayer prevails, then taxes paid under protest shall be refunded
36 to the taxpayer, with all interest income derived therefrom, from funds
37 appropriated by the general assembly for such purpose.

Bill
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