

SECOND REGULAR SESSION

# SENATE BILL NO. 662

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KRAUS.

Pre-filed January 6, 2014, and ordered printed.

TERRY L. SPIELER, Secretary.

5000S.02I

## AN ACT

To repeal section 144.021, RSMo, and to enact in lieu thereof one new section relating to notice of sales tax modifications.

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

Section A. Section 144.021, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 144.021, to read as follows:

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

16 **2. If the amount of taxes due under sections 144.010 to 144.510 is**  
17 **modified by a decision of:**

- 18 **(1) The director of revenue;**  
19 **(2) The administrative hearing commission; or**  
20 **(3) A court of competent jurisdiction;**

21 which changes which items of tangible personal property or services  
22 are taxable, all affected sellers shall be notified by the department of  
23 revenue before such modification shall take effect for such  
24 sellers. Failure of the department of revenue to notify a seller shall  
25 relieve such seller of liability for taxes that would be due under the  
26 modification until the seller is notified. The waiver of liability for  
27 taxes under this subsection shall only apply to sellers actively selling  
28 the type of tangible personal property or service affected by the  
29 decision on the date the decision is made or handed down.

Unofficial ✓

Bill

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