

SECOND REGULAR SESSION

[P E R F E C T E D]

SENATE BILL NO. 662

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KRAUS.

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

Read 2nd time January 23, 2014, and referred to the Committee on Ways and Means.

Reported from the Committee March 6, 2014, with recommendation that the bill do pass.

Taken up for Perfection March 25, 2014. Bill declared Perfected and Ordered Printed.

TERRY L. SPIELER, Secretary.

5000S.02P

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Section A. Section 144.021, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.021, to read as follows: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 impose a tax upon the privilege of engaging in the business, in this state, of selling tangible personal property and those services listed in section 144.020 and for the privilege of titling new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be registered under the laws of the state of Missouri. Except as otherwise provided, the primary tax burden is placed upon the seller making the taxable sales of property or service and is levied at the rate provided for in section 144.020. Excluding subdivision (9) of subsection 1 of section 144.020 and sections 144.070, 144.440 and 144.450, the extent to which a seller is required to collect the tax from the purchaser of the taxable property or service is governed by section 144.285 and in no way affects sections 144.080 and 144.100, which require all sellers to report to the director of revenue their "gross receipts", defined herein to mean the aggregate amount of the sales price of all sales at retail, and remit tax at four percent of their gross receipts.

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

(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.**

✓

Bill

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