

**SENATE AMENDMENT NO. \_\_\_\_\_**

Offered by \_\_\_\_\_ Of \_\_\_\_\_

Amend SS/SCS/House Bill No. 1291, Page 1, Section A, Line 8,

2 by inserting after all of said line the following:

3 "32.087. 1. Within ten days after the adoption of any  
4 ordinance or order in favor of adoption of any local sales tax  
5 authorized under the local sales tax law by the voters of a  
6 taxing entity, the governing body or official of such taxing  
7 entity shall forward to the director of revenue by United States  
8 registered mail or certified mail a certified copy of the  
9 ordinance or order. The ordinance or order shall reflect the  
10 effective date thereof.

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

17 3. (1) Every retailer within the jurisdiction of one or  
18 more taxing entities which has imposed one or more local sales  
19 taxes under the local sales tax law shall add all taxes so  
20 imposed along with the tax imposed by the sales tax law of the  
21 state of Missouri to the sale price and, when added, the combined

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

7 (2) For all tax years beginning on or after January 1,  
8 2019, the total combined rate of sales taxes under the local  
9 sales tax law for any given taxing jurisdiction shall not exceed  
10 seven and two hundred seventy-five thousandths percent.

11 4. The brackets required to be established by the director  
12 of revenue under the provisions of section 144.285 shall be based  
13 upon the sum of the combined rate of the state sales tax and all  
14 local sales taxes imposed under the provisions of the local sales  
15 tax law.

16 5. (1) The ordinance or order imposing a local sales tax  
17 under the local sales tax law shall impose a tax upon all  
18 transactions upon which the Missouri state sales tax is imposed  
19 to the extent and in the manner provided in sections 144.010 to  
20 144.525, and the rules and regulations of the director of revenue  
21 issued pursuant thereto; except that the rate of the tax shall be  
22 the sum of the combined rate of the state sales tax or state  
23 highway use tax and all local sales taxes imposed under the  
24 provisions of the local sales tax law.

25 (2) Notwithstanding any other provision of law to the  
26 contrary, local taxing jurisdictions, except those in which  
27 voters have approved a local use tax under section 144.757, shall  
28 have placed on the ballot on or after the general election in  
29 November 2014, but no later than the general election in November

1 2018, whether to repeal application of the local sales tax to the  
2 titling of motor vehicles, trailers, boats, and outboard motors  
3 that are subject to state sales tax under section 144.020 and  
4 purchased from a source other than a licensed Missouri dealer.  
5 The ballot question presented to the local voters shall contain  
6 substantially the following language:

7        Shall the \_\_\_\_\_ (local jurisdiction's name) discontinue  
8 applying and collecting the local sales tax on the titling of  
9 motor vehicles, trailers, boats, and outboard motors that were  
10 purchased from a source other than a licensed Missouri dealer?

11        Approval of this measure will result in a reduction of local  
12 revenue to provide for vital services for \_\_\_\_\_ (local  
13 jurisdiction's name) and it will place Missouri dealers of motor  
14 vehicles, outboard motors, boats, and trailers at a competitive  
15 disadvantage to non-Missouri dealers of motor vehicles, outboard  
16 motors, boats, and trailers.

17        ? YES        ? NO

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

21        (3) If the ballot question set forth in subdivision (2) of  
22 this subsection receives a majority of the votes cast in favor of  
23 the proposal, or if the local taxing jurisdiction fails to place  
24 the ballot question before the voters on or before the general  
25 election in November 2018, the local taxing jurisdiction shall  
26 cease applying the local sales tax to the titling of motor  
27 vehicles, trailers, boats, and outboard motors that were  
28 purchased from a source other than a licensed Missouri dealer.

29        (4) In addition to the requirement that the ballot question

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

18 (5) In addition to the requirement that the ballot question  
19 set forth in subdivision (2) of this subsection be placed before  
20 the voters on or after the general election in November 2014, and  
21 on or before the general election in November 2018, whenever the  
22 governing body of any local taxing jurisdiction imposing a local  
23 sales tax on the sale of motor vehicles, trailers, boats, and  
24 outboard motors receives a petition, signed by fifteen percent of  
25 the registered voters of such jurisdiction voting in the last  
26 gubernatorial election, and calling for a proposal to be placed  
27 on the ballot at any election to repeal application of the local  
28 sales tax to the titling of motor vehicles, trailers, boats, and  
29 outboard motors purchased from a source other than a licensed

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

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

16 (7) If any local sales tax on the titling of motor  
17 vehicles, trailers, boats, and outboard motors purchased from a  
18 source other than a licensed Missouri dealer is repealed, such  
19 repeal shall take effect on the first day of the second calendar  
20 quarter after the election. If any local sales tax on the  
21 titling of motor vehicles, trailers, boats, and outboard motors  
22 purchased from a source other than a licensed Missouri dealer is  
23 required to cease to be applied or collected due to failure of a  
24 local taxing jurisdiction to hold an election pursuant to  
25 subdivision (2) of this subsection, such cessation shall take  
26 effect on March 1, 2019.

27 (8) Notwithstanding any provision of law to the contrary,  
28 if any local sales tax on the titling of motor vehicles,  
29 trailers, boats, and outboard motors purchased from a source

1 other than a licensed Missouri dealer is repealed after the  
2 general election in November 2014, or if the taxing jurisdiction  
3 failed to present the ballot to the voters at a general election  
4 on or before November 2018, then the governing body of such  
5 taxing jurisdiction may, at any election subsequent to the repeal  
6 or after the general election in November 2018, if the  
7 jurisdiction failed to present the ballot to the voters, place  
8 before the voters the issue of imposing a sales tax on the  
9 titling of motor vehicles, trailers, boats, and outboard motors  
10 that are subject to state sales tax under section 144.020 that  
11 were purchased from a source other than a licensed Missouri  
12 dealer. The ballot question presented to the local voters shall  
13 contain substantially the following language:

14 Shall the \_\_\_\_\_ (local jurisdiction's name) apply and  
15 collect the local sales tax on the titling of motor vehicles,  
16 trailers, boats, and outboard motors that are subject to state  
17 sales tax under section 144.020 and purchased from a source other  
18 than a licensed Missouri dealer?

19 Approval of this measure will result in an increase of local  
20 revenue to provide for vital services for \_\_\_\_\_ (local  
21 jurisdiction's name), and it will remove a competitive advantage  
22 that non-Missouri dealers of motor vehicles, outboard motors,  
23 boats, and trailers have over Missouri dealers of motor vehicles,  
24 outboard motors, boats, and trailers.

25 ? YES ? NO

26 If you are in favor of the question, place an "X" in the box  
27 opposite "YES". If you are opposed to the question, place an "X"  
28 in the box opposite "NO".

29 (9) If any local sales tax on the titling of motor

1 vehicles, trailers, boats, and outboard motors purchased from a  
2 source other than a licensed Missouri dealer is adopted, such tax  
3 shall take effect and be imposed on the first day of the second  
4 calendar quarter after the election.

5 6. On and after the effective date of any local sales tax  
6 imposed under the provisions of the local sales tax law, the  
7 director of revenue shall perform all functions incident to the  
8 administration, collection, enforcement, and operation of the  
9 tax, and the director of revenue shall collect in addition to the  
10 sales tax for the state of Missouri all additional local sales  
11 taxes authorized under the authority of the local sales tax law.  
12 All local sales taxes imposed under the local sales tax law  
13 together with all taxes imposed under the sales tax law of the  
14 state of Missouri shall be collected together and reported upon  
15 such forms and under such administrative rules and regulations as  
16 may be prescribed by the director of revenue.

17 7. All applicable provisions contained in sections 144.010  
18 to 144.525 governing the state sales tax and section 32.057, the  
19 uniform confidentiality provision, shall apply to the collection  
20 of any local sales tax imposed under the local sales tax law  
21 except as modified by the local sales tax law.

22 8. All exemptions granted to agencies of government,  
23 organizations, persons and to the sale of certain articles and  
24 items of tangible personal property and taxable services under  
25 the provisions of sections 144.010 to 144.525, as these sections  
26 now read and as they may hereafter be amended, it being the  
27 intent of this general assembly to ensure that the same sales tax  
28 exemptions granted from the state sales tax law also be granted  
29 under the local sales tax law, are hereby made applicable to the

1 imposition and collection of all local sales taxes imposed under  
2 the local sales tax law.

3 9. The same sales tax permit, exemption certificate and  
4 retail certificate required by sections 144.010 to 144.525 for  
5 the administration and collection of the state sales tax shall  
6 satisfy the requirements of the local sales tax law, and no  
7 additional permit or exemption certificate or retail certificate  
8 shall be required; except that the director of revenue may  
9 prescribe a form of exemption certificate for an exemption from  
10 any local sales tax imposed by the local sales tax law.

11 10. All discounts allowed the retailer under the provisions  
12 of the state sales tax law for the collection of and for payment  
13 of taxes under the provisions of the state sales tax law are  
14 hereby allowed and made applicable to any local sales tax  
15 collected under the provisions of the local sales tax law.

16 11. The penalties provided in section 32.057 and sections  
17 144.010 to 144.525 for a violation of the provisions of those  
18 sections are hereby made applicable to violations of the  
19 provisions of the local sales tax law.

20 12. (1) For the purposes of any local sales tax imposed by  
21 an ordinance or order under the local sales tax law, all sales,  
22 except the sale of motor vehicles, trailers, boats, and outboard  
23 motors required to be titled under the laws of the state of  
24 Missouri, shall be deemed to be consummated at the place of  
25 business of the retailer unless the tangible personal property  
26 sold is delivered by the retailer or his agent to an out-of-state  
27 destination. In the event a retailer has more than one place of  
28 business in this state which participates in the sale, the sale  
29 shall be deemed to be consummated at the place of business of the



1 retailer where the initial order for the tangible personal  
2 property is taken, even though the order must be forwarded  
3 elsewhere for acceptance, approval of credit, shipment or  
4 billing. A sale by a retailer's agent or employee shall be  
5 deemed to be consummated at the place of business from which he  
6 works.

7 (2) For the purposes of any local sales tax imposed by an  
8 ordinance or order under the local sales tax law, the sales tax  
9 upon the titling of all motor vehicles, trailers, boats, and  
10 outboard motors shall be imposed at the rate in effect at the  
11 location of the residence of the purchaser, and remitted to that  
12 local taxing entity, and not at the place of business of the  
13 retailer, or the place of business from which the retailer's  
14 agent or employee works.

15 (3) For the purposes of any local tax imposed by an  
16 ordinance or under the local sales tax law on charges for mobile  
17 telecommunications services, all taxes of mobile  
18 telecommunications service shall be imposed as provided in the  
19 Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116  
20 through 124, as amended.

21 13. Local sales taxes shall not be imposed on the seller of  
22 motor vehicles, trailers, boats, and outboard motors required to  
23 be titled under the laws of the state of Missouri, but shall be  
24 collected from the purchaser by the director of revenue at the  
25 time application is made for a certificate of title, if the  
26 address of the applicant is within a taxing entity imposing a  
27 local sales tax under the local sales tax law.

28 14. The director of revenue and any of his deputies,  
29 assistants and employees who have any duties or responsibilities

1 in connection with the collection, deposit, transfer,  
2 transmittal, disbursement, safekeeping, accounting, or recording  
3 of funds which come into the hands of the director of revenue  
4 under the provisions of the local sales tax law shall enter a  
5 surety bond or bonds payable to any and all taxing entities in  
6 whose behalf such funds have been collected under the local sales  
7 tax law in the amount of one hundred thousand dollars for each  
8 such tax; but the director of revenue may enter into a blanket  
9 bond covering himself and all such deputies, assistants and  
10 employees. The cost of any premium for such bonds shall be paid  
11 by the director of revenue from the share of the collections  
12 under the sales tax law retained by the director of revenue for  
13 the benefit of the state.

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

25 16. Within the boundaries of any taxing entity where one or  
26 more local sales taxes have been imposed, if any person is  
27 delinquent in the payment of the amount required to be paid by  
28 him under the local sales tax law or in the event a determination  
29 has been made against him for taxes and penalty under the local

1 sales tax law, the limitation for bringing suit for the  
2 collection of the delinquent tax and penalty shall be the same as  
3 that provided in sections 144.010 to 144.525. Where the director  
4 of revenue has determined that suit must be filed against any  
5 person for the collection of delinquent taxes due the state under  
6 the state sales tax law, and where such person is also delinquent  
7 in payment of taxes under the local sales tax law, the director  
8 of revenue shall notify the taxing entity in the event any person  
9 fails or refuses to pay the amount of any local sales tax due so  
10 that appropriate action may be taken by the taxing entity.

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

22 18. If a local sales tax has been in effect for at least  
23 one year under the provisions of the local sales tax law and  
24 voters approve reimposition of the same local sales tax at the  
25 same rate at an election as provided for in the local sales tax  
26 law prior to the date such tax is due to expire, the tax so  
27 reimposed shall become effective the first day of the first  
28 calendar quarter after the director receives a certified copy of  
29 the ordinance, order or resolution accompanied by a map clearly

1 showing the boundaries thereof and the results of such election,  
2 provided that such ordinance, order or resolution and all  
3 necessary accompanying materials are received by the director at  
4 least thirty days prior to the expiration of such tax. Any  
5 administrative cost or expense incurred by the state as a result  
6 of the provisions of this subsection shall be paid by the city or  
7 county reimposing such tax."; and

8 Further amend the title and enacting clause accordingly.