

# Journal of the Senate

FIRST REGULAR SESSION

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**TWENTY-SECOND DAY—MONDAY, FEBRUARY 18, 2019**

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The Senate met pursuant to adjournment.

President Kehoe in the Chair.

Reverend Carl Gauck offered the following prayer:

“Reason and experience both forbid us to expect that national morality can prevail in exclusion of religious principle.” (George Washington)

Almighty God, on this day set aside to remember our founding presidents let us remember that those we hold as most important for establishing this country were those who saw the necessity of following those principles for righteous living that is found in Your teachings. May this body be so familiar with Your Word that it clings to do what it knows is right and just clearly in their daily living and in the laws passed to govern the people of Missouri. In Your Holy Name we pray. Amen.

The Pledge of Allegiance to the Flag was recited.

A quorum being established, the Senate proceeded with its business.

The Journal for Thursday, February 14, 2019 was read and approved.

The following Senators were present during the day’s proceedings:

Present—Senators

|        |              |         |             |            |          |             |
|--------|--------------|---------|-------------|------------|----------|-------------|
| Arthur | Bernskoetter | Brown   | Burlison    | Cierpiot   | Crawford | Cunningham  |
| Eigel  | Emery        | Hegeman | Holsman     | Hoskins    | Hough    | Koenig      |
| Libla  | Luetkemeyer  | May     | Nasheed     | O’Laughlin | Onder    | Rizzo       |
| Romine | Rowden       | Sater   | Schatz      | Schupp     | Sifton   | Wallingford |
| Walsh  | White        | Wieland | Williams—32 |            |          |             |

Absent—Senators—None

Absent with leave—Senators

Curls Riddle—2

Vacancies—None

The Lieutenant Governor was present.

## RESOLUTIONS

Senator Rowden offered Senate Resolution No. 277, regarding Assistance League of Mid-Missouri, Columbia, which was adopted.

Senator Schupp offered Senate Resolution No. 278, regarding Ritenour School District, St. Louis, which was adopted.

Senator White offered Senate Resolution No. 279, regarding Madelyn Muncy, Lockwood, which was adopted.

Senator Crawford offered Senate Resolution No. 280, regarding the Ninety-ninth Birthday of Melba Mae West Harmon, Windyville, which was adopted.

Senator White offered Senate Resolution No. 281, regarding Donal M. Myers, Carthage, which was adopted.

### **CONCURRENT RESOLUTIONS**

Senator Nasheed offered the following concurrent resolution:

#### SENATE CONCURRENT RESOLUTION NO. 18

Whereas, on February 15, 2019, President Trump declared a national emergency to allocate nearly eight billion dollars for the construction of a border wall; and

Whereas, such declaration is an unprecedented abuse of executive power; and

Whereas, the state of California has stated its intent to sue President Trump challenging this national emergency declaration; and

Whereas, several other states are expected to join the lawsuit; and

Whereas, the lawsuit is intended to halt the President from violating the United States Constitution, violating the separation of powers, stealing money from Americans, and stealing money from states that has been lawfully allocated by Congress:

Now Therefore Be It Resolved that the members of the Missouri Senate, One Hundredth General Assembly, First Regular Session, the House of Representatives concurring therein, hereby call on Missouri Attorney General Eric Schmitt to file an independent lawsuit or join the state of California challenging the validity of President Donald Trump's declaration of a national emergency; and

Be It Further Resolved that the Secretary of the Senate be instructed to prepare a properly inscribed copy of this resolution for Missouri Attorney General Eric Schmitt.

Senator Eigel offered the following concurrent resolution:

#### SENATE CONCURRENT RESOLUTION NO. 19

Whereas, the Green New Deal proposed by U.S. Representative Alexandria Ocasio-Cortez is a radical leftist socialist agenda; and

Whereas, the Green New Deal is full of vague climate goals that would be disastrous for our country; and

Whereas, the Green New Deal is socialism disguised as climate reform; and

Whereas, mankind's impact on climate change has been grossly overstated; and

Whereas, the Green New Deal would dramatically reshape the U.S. economy and add tens of trillions of dollars to the national debt; and

Whereas, the Green New Deal would force families to pay more to heat, cool, and provide electricity to their homes; and

Whereas, the Green New Deal would eliminate fossil fuels from all electricity generation and transportation, forcing Americans to rely largely on expensive and unreliable renewable technologies like wind and solar power; and

Whereas, agriculture is Missouri's number one industry and the Green New Deal would have a detrimental impact on traditional agricultural practices:

Now Therefore Be It Resolved that the members of the Missouri Senate, One Hundredth General Assembly, First Regular Session, the House of Representatives concurring therein, hereby call on the members of the Missouri Congressional delegation to oppose H.Res. 109, 116th Cong. (2019), which recognizes the duty of the federal government to create a Green New Deal; and

Be It Further Resolved that the Secretary of the Senate be instructed to prepare properly inscribed copies of this resolution for each member of the Missouri Congressional delegation.

### **INTRODUCTION OF BILLS**

The following Bills and Joint Resolution were read the 1st time and ordered printed:

**SB 393**—By Hough.

An Act to amend chapters 217 and 221, RSMo, by adding thereto two new sections relating to medical assistance for certain offenders.

**SB 394**—By O’Laughlin.

An Act to repeal section 307.015, RSMo, and to enact in lieu thereof one new section relating to motor vehicle mud flaps.

**SB 395**—By Rizzo.

An Act to repeal section 211.211, RSMo, and to enact in lieu thereof one new section relating to a child's right to counsel.

**SB 396**—By Onder.

An Act to repeal section 376.1578, RSMo, and to enact in lieu thereof one new section relating to credentialing procedures for health care practitioners.

**SB 397**—By White.

An Act to repeal section 184.815, RSMo, and to enact in lieu thereof one new section relating to the petition process for the creation of a museum and cultural district.

**SB 398**—By White.

An Act to repeal section 56.765, RSMo, and to enact in lieu thereof two new sections relating to diversion authority of prosecuting attorneys.

**SB 399**—By Burlison.

An Act to repeal sections 144.010, 144.018, and 144.020, RSMo, and to enact in lieu thereof three new sections relating to sales taxes.

**SB 400**—By Burlison.

An Act to repeal sections 335.016, 335.046, 335.051, 335.056, 335.076, and 335.086, RSMo, and to enact in lieu thereof six new sections relating to advanced practice registered nurses.

**SB 401**—By Burlison.

An Act to amend chapter 167, RSMo, by adding thereto five new sections relating to student data privacy.

**SB 402**—By Eigel.

An Act to repeal section 115.127, RSMo, and to enact in lieu thereof one new section relating to the period for filing a declaration of candidacy for certain offices.

**SB 403**—By Eigel.

An Act to amend chapter 226, RSMo, by adding thereto one new section relating to transportation funding.

**SB 404**—By Nasheed.

An Act to amend chapter 455, RSMo, by adding thereto three new sections relating to rental agreements

of victims of certain types of abuse.

**SB 405**—By Wallingford.

An Act to amend chapter 9, RSMo, by adding thereto one new section relating to Stars and Stripes day.

**SB 406**—By Wallingford.

An Act to amend chapter 191, RSMo, by adding thereto one new section relating to life-sustaining treatment policies.

**SB 407**—By Wallingford.

An Act to repeal section 163.018, RSMo, and to enact in lieu thereof one new section relating to early childhood education.

**SJR 22**—By Nasheed.

Joint Resolution submitting to the qualified voters of Missouri, an amendment to article XII of the Constitution of Missouri, by adding thereto one new section relating to the modification to the form of local government.

Senator Nasheed requested unanimous consent of the Senate to withdraw **SJR 17**, which request was granted.

Senator Nasheed requested unanimous consent of the Senate to withdraw **SJR 19**, which request was granted.

#### **SENATE BILLS FOR PERFECTION**

Senator Cierpiot moved that **SB 56**, with **SCS**, be taken up for perfection, which motion prevailed.

**SCS** for **SB 56**, entitled:

#### **SENATE COMMITTEE SUBSTITUTE FOR SENATE BILL NO. 56**

An Act to repeal sections 620.2010 and 620.2020, RSMo, and to enact in lieu thereof two new sections relating to financial incentives for job creation.

Was taken up.

Senator Cierpiot moved that **SCS** for **SB 56** be adopted.

Senator Cierpiot offered **SA 1**, which was read:

#### **SENATE AMENDMENT NO. 1**

Amend Senate Committee Substitute for Senate Bill No. 56, Page 4, Section 620.2010, Line 121, by inserting at the end of said line the following: “**For the purposes of this subsection, each qualified company shall have an average wage of the new payroll that equals or exceeds one hundred percent of the county average wage.**”.

Senator Cierpiot moved that the above amendment be adopted.

Senator Eigel offered the **SSA 1** for **SA 1**, which was read:

SENATE SUBSTITUTE AMENDMENT NO. 1 FOR  
SENATE AMENDMENT NO. 1

Amend Senate Committee Substitute for Senate Bill No. 56, Page 5, Section 620.2010, Line 127, by inserting immediately after said line the following:

**“8. Qualified companies receiving benefits under the provisions of sections 620.2000 to 620.2020 shall be exempt from the provisions of sections 290.210 to 290.340.”.**

Senator Eigel moved that the above substitute amendment be adopted, and requested a roll call vote be taken. He was joined in his request by Senators Burlison, Hoskins, Koenig and Onder.

Senator Holsman raised the point of order that **SSA 1** for **SA 1** is out of order as it goes beyond the scope of the underlying bill.

The point of order was referred to the President Pro Tem, who ruled it not well taken.

**SSA 1** for **SA 1** was again taken up.

Senator Holsman raised the point of order that **SSA 1** for **SA 1** is not a true substitute amendment.

The point of order was referred to the President Pro Tem, who ruled it well taken.

**SA 1** was again taken up.

Senator Eigel offered **SA 1** to **SA 1**:

SENATE AMENDMENT NO. 1 TO  
SENATE AMENDMENT NO. 1

Amend Senate Amendment No. 1 to Senate Committee Substitute for Senate Bill No. 56, Page 1, Section, Line 5, by inserting after the word “wage.” the following: “; and

Further amend said bill and section, page 5, line 127, by inserting immediately after said line the following:

**“8. Qualified companies receiving benefits under the provisions of sections 620.2000 to 620.2020 shall be exempt from the provisions of sections 290.210 to 290.340.”.**”

Senator Eigel moved that the above amendment be adopted and requested a roll call vote be taken. He was joined in his request by Senators Burlison, Emery, Hoskins and Onder.

At the request of Senator Cierpiot, **SB 56** with **SCS**, **SA 1** and **SA 1** to **SA 1** (pending), was placed on the Informal Calendar.

Senator Libla moved that **SB 21** be taken up for perfection which motion prevailed.

Senator Luetkemeyer offered **SA 1**:

SENATE AMENDMENT NO. 1

Amend Senate Bill No. 21, Page 4, Section 94.900, Line 115, by inserting immediately after said line the following:

“94.902. 1. The governing bodies of the following cities may impose a tax as provided in this section:

(1) Any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants;

(2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants;

(3) Any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants;

(4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants;

(5) Any city of the third classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants;

(6) Any city of the fourth classification with more than nine thousand five hundred but fewer than ten thousand eight hundred inhabitants; [or]

(7) Any city of the fourth classification with more than five hundred eighty but fewer than six hundred fifty inhabitants; **or**

**(8) Any city of the fourth classification with more than two thousand seven hundred but fewer than three thousand inhabitants and located in any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants.**

2. The governing body of any city listed in subsection 1 of this section may impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of one percent, and shall be imposed solely for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city to impose a tax under this section.

3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales tax at a rate of \_\_\_\_\_ (insert rate of percent) percent for the purpose of improving the public safety of the city?

YES

NO

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

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments to the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are

opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on the proposal. However, in no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.

4. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state’s general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created in the state treasury, to be known as the “City Public Safety Sales Tax Trust Fund”. The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director shall keep accurate records of the amount of money in the trust fund and which was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

5. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.

6. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall \_\_\_\_\_ (insert the name of the city) repeal the sales tax imposed at a rate of \_\_\_\_\_ (insert rate of percent) percent for the purpose of improving the public safety of the city?

YES

NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized

in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

7. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

8. Any sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section that is in effect as of December 31, 2038, shall automatically expire. No city described under subdivision (6) of subsection 1 of this section shall collect a sales tax pursuant to this section on or after January 1, 2039. Subsection 7 of this section shall not apply to a sales tax imposed under this section by a city described under subdivision (6) of subsection 1 of this section.

9. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.”; and

Further amend the title and enacting clause accordingly.

Senator Luetkemeyer moved that the above amendment be adopted.

Senator Hoskins offered **SA 1 to SA 1**:

SENATE AMENDMENT NO. 1 TO  
SENATE AMENDMENT NO. 1

Amend Senate Amendment No. 1 to Senate Bill No. 21, Page 2, Section 94.902, Line 5, by striking the word “or”; and further amend line 10 by inserting after the word “inhabitants” the following: “; or

**(9) Any city of the fourth classification with more than two thousand four hundred but fewer than two thousand seven hundred inhabitants and located in any county of the third classification without a township form of government and with more than ten thousand but fewer than twelve thousand inhabitants”.**

Senator Hoskins moved that the amendment be adopted, which motion prevailed.

**SA 1**, as amended, was again taken up.

Senator Luetkemeyer moved that **SA 1**, as amended, be adopted, which motion prevailed.

Senator Hough assumed the Chair.

Senator Koenig offered **SA 2**:

SENATE AMENDMENT NO. 2

Amend Senate Bill No. 21, Page 1, Section A, Line 2, by inserting after all of said line the following:

“94.510. 1. Any city may, by a majority vote of its council or governing body, impose a city sales tax for the benefit of such city in accordance with the provisions of sections 94.500 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the provisions of sections 94.500



to 94.550 shall be effective unless the legislative body of the city submits to the voters of the city, at a public election, a proposal to authorize the legislative body of the city to impose a tax under the provisions of sections 94.500 to 94.550. The ballot of submission shall be in substantially the following form:

Shall the city of \_\_\_\_\_ (insert name of city) impose a city sales tax of \_\_\_\_\_ (insert rate of percent) percent?

YES

NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative body of the city shall have no power to impose the tax herein authorized unless and until the legislative body of the city shall again have submitted another proposal to authorize the legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550, and such proposal is approved by a majority of the qualified voters voting thereon.

2. The sales tax may be imposed at a rate of one-half of one percent, seven-eighths of one percent or one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525; except that, each city not within a county may impose such tax at a rate not to exceed one and three-eighths percent. Beginning August 28, 2017, no city shall submit to the voters any proposal that results in a combined rate of sales taxes adopted under this section **and section 94.900** in excess of two percent. **No city with a combined rate of sales tax in excess of the limit established under this subsection as of August 28, 2019, shall be required to reduce or repeal any such tax rate, but shall not be authorized to impose any new tax which shall result in a total combined rate of sales tax in excess of the limit established under this subsection.**

3. If any city in which a city tax has been imposed in the manner provided for in sections 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by the act shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

4. If any city abolishes the tax authorized under this section, the repeal of such tax shall become effective December thirty-first of the calendar year in which such abolishment was approved. Each city shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such city, the director of revenue shall remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.”; and

Further amend the title and enacting clause accordingly.

Senator Koenig moved that the above amendment be adopted.

Senator Holsman offered SA 1 to SA 2, which was read:

SENATE AMENDMENT NO. 1 TO  
SENATE AMENDMENT NO. 2

Amend Senate Amendment No. 2 to Senate Bill No. 21, Page 2, Section 94.510, Line 22, by inserting after the word “tax” the following: “**under this section or section 94.900**”.

Senator Holsman moved that the above amendment be adopted, which motion failed.

SA 2 was again taken up.

Senator Koenig moved that SA 2 be adopted, which motion failed.

Senator Koenig offered SA 3:

SENATE AMENDMENT NO. 3

Amend Senate Bill No. 21, Page 1, In the Title, Line 3, by striking all of said line and inserting in lieu thereof the following: “to local sales taxes, with an emergency clause for a certain section.”; and

Further amend said bill and page, section A, line 2, 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. (1) 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 purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the rates, multiplying the combined rate times the amount of the sale.

**(2) For all tax years beginning on or after January 1, 2020, the total combined rate of sales taxes under the local sales tax law for any given taxing jurisdiction shall not exceed eight percent, provided that no transient guest tax shall be considered a local sales tax under the local sales tax law.**

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

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

or state highway use tax and all local sales taxes imposed under the provisions of the local sales tax law.

(2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions, except those in which voters have approved a local use tax under section 144.757, shall have placed on the ballot on or after the general election in November 2014, but no later than the general election in November 2022, whether to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

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

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

YES

NO

If you are in favor of the question, place an “X” in the box opposite “YES”. If you are opposed to the question, place an “X” in the box opposite “NO”.

(3) If the ballot question set forth in subdivision (2) of this subsection receives a majority of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot question before the voters on or before the general election in November 2022, the local taxing jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer.

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

(5) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters on or after the general election in November 2014, and on or before the general election in November 2022, whenever the governing body of any local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and outboard motors receives a petition, signed by fifteen percent of the registered voters of such jurisdiction voting in the last gubernatorial election, and calling for a proposal to be placed on the ballot at any election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer, the governing body shall submit to the voters of such jurisdiction a proposal to repeal application of the local sales tax to such titling. If a majority of the votes cast by the registered voters

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

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

(7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take effect on the first day of the second calendar quarter after the election. If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is required to cease to be applied or collected due to failure of a local taxing jurisdiction to hold an election pursuant to subdivision (2) of this subsection, such cessation shall take effect on March 1, 2023.

(8) Notwithstanding any provision of law to the contrary, if any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed after the general election in November 2014, or if the taxing jurisdiction failed to present the ballot to the voters at a general election on or before November 2022, then the governing body of such taxing jurisdiction may, at any election subsequent to the repeal or after the general election in November 2022, if the jurisdiction failed to present the ballot to the voters, place before the voters the issue of imposing a sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 that were purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

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

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

YES

NO

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

(9) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is adopted, such tax shall take effect and be imposed on the first day of the second calendar quarter after the election.

6. On and after the effective date of any local sales tax imposed under the provisions of the local sales tax law, the director of revenue shall perform all functions incident to the administration, collection, enforcement, and operation of the tax, and the director of revenue shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes authorized under the authority of the local sales tax law. All local sales taxes imposed under the local sales tax law together with all taxes imposed under the sales tax law of the state of Missouri shall be collected together and reported upon such forms and under

such administrative rules and regulations as may be prescribed by the director of revenue.

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

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

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

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

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

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

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

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

13. Local sales taxes shall not be imposed on the seller of motor vehicles, trailers, boats, and outboard motors required to be titled under the laws of the state of Missouri, but shall be collected from the purchaser

by the director of revenue at the time application is made for a certificate of title, if the address of the applicant is within a taxing entity imposing a local sales tax under the local sales tax law.

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

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

16. Within the boundaries of any taxing entity where one or more local sales taxes have been imposed, if any person is delinquent in the payment of the amount required to be paid by him under the local sales tax law or in the event a determination has been made against him for taxes and penalty under the local sales tax law, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525. Where the director of revenue has determined that suit must be filed against any person for the collection of delinquent taxes due the state under the state sales tax law, and where such person is also delinquent in payment of taxes under the local sales tax law, the director of revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax due so that appropriate action may be taken by the taxing entity.

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

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

Further amend said bill, page 4, section B, line 2, by striking “section A” and inserting in lieu thereof the following: “the repeal and reenactment of section 94.900”; and further amend line 4, by striking “section A” and inserting in lieu thereof the following: “the repeal and reenactment of section 94.900”; and

Further amend the title and enacting clause accordingly.

Senator Koenig moved that **SA 3** be adopted and requested a roll call vote be taken. He was joined in his request by Senators Eigel, Hoskins, O’Laughlin and Onder.

Senator Holsman offered **SA 1 to SA 3**, which was read:

SENATE AMENDMENT NO. 1 TO  
SENATE AMENDMENT NO. 3

Amend Senate Amendment No. 3 to Senate Bill No. 21, Page 2, Section 32.087, Line 12, by striking the word “eight” and inserting in lieu thereof the following: “**ten and seven hundred seventy-five thousandths**”.

Senator Holsman moved that the above amendment be adopted, which motion failed.

**SA 3** was again taken up.

President Kehoe assumed the Chair.

**SA 3** failed of adoption by the following vote:

YEAS—Senators

|              |          |       |       |         |         |        |
|--------------|----------|-------|-------|---------|---------|--------|
| Bernskoetter | Burlison | Eigel | Emery | Hegeman | Hoskins | Koenig |
| O’Laughlin   | Onder—9  |       |       |         |         |        |

NAYS—Senators

|         |             |          |          |             |         |        |
|---------|-------------|----------|----------|-------------|---------|--------|
| Arthur  | Brown       | Cierpiot | Crawford | Cunningham  | Holsman | Hough  |
| Libla   | Luetkemeyer | May      | Nasheed  | Rizzo       | Romine  | Rowden |
| Sater   | Schatz      | Schupp   | Sifton   | Wallingford | Walsh   | White  |
| Wieland | Williams—23 |          |          |             |         |        |

Absent—Senators—None

Absent with leave—Senators

|       |          |
|-------|----------|
| Curls | Riddle—2 |
|-------|----------|

Vacancies—None

Senator Koenig offered **SA 4**:

SENATE AMENDMENT NO. 4

Amend Senate Bill No. 21, Page 1, In the Title, Line 3, by striking all of said line and inserting in lieu thereof the following: “to local sales taxes, with an emergency clause for a certain section.”; and

Further amend said bill and page, section A, line 2, 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. (1) 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 purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the rates, multiplying the combined rate times the amount of the sale.

**(2) For all tax years beginning on or after January 1, 2020, the total combined rate of sales taxes under the local sales tax law for any given taxing jurisdiction shall not exceed ten and seven hundred seventy-five thousandths percent, provided that no transient guest tax shall be considered a local sales tax under the local sales tax law.**

**(3) In any election in which more than one sales tax levy is approved by the voters, and the passage of such levies results in a combined rate of sales tax in excess of the limit provided for under subdivision (2) of this subsection, only the sales tax levy receiving the most votes shall become effective, provided such levy does not result in a combined rate of sales tax in excess of the limit provided for under subdivision (2) of this subsection.**

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

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

(2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions, except those in which voters have approved a local use tax under section 144.757, shall have placed on the ballot on or after the general election in November 2014, but no later than the general election in November 2022, whether to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

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



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

YES

NO

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

(3) If the ballot question set forth in subdivision (2) of this subsection receives a majority of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot question before the voters on or before the general election in November 2022, the local taxing jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer.

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

(5) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters on or after the general election in November 2014, and on or before the general election in November 2022, whenever the governing body of any local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and outboard motors receives a petition, signed by fifteen percent of the registered voters of such jurisdiction voting in the last gubernatorial election, and calling for a proposal to be placed on the ballot at any election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer, the governing body shall submit to the voters of such jurisdiction a proposal to repeal application of the local sales tax to such titling. If a majority of the votes cast by the registered voters voting thereon are in favor of the proposal to repeal application of the local sales tax to such titling, then the local sales tax shall no longer be applied to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling, such application shall remain in effect.

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

(7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take effect on the first day of the second calendar quarter after the election. If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is

required to cease to be applied or collected due to failure of a local taxing jurisdiction to hold an election pursuant to subdivision (2) of this subsection, such cessation shall take effect on March 1, 2023.

(8) Notwithstanding any provision of law to the contrary, if any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is repealed after the general election in November 2014, or if the taxing jurisdiction failed to present the ballot to the voters at a general election on or before November 2022, then the governing body of such taxing jurisdiction may, at any election subsequent to the repeal or after the general election in November 2022, if the jurisdiction failed to present the ballot to the voters, place before the voters the issue of imposing a sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 that were purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

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

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

YES

NO

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

(9) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer is adopted, such tax shall take effect and be imposed on the first day of the second calendar quarter after the election.

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

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

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

9. The same sales tax permit, exemption certificate and retail certificate required by sections 144.010

to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of the local sales tax law, and no additional permit or exemption certificate or retail certificate shall be required; except that the director of revenue may prescribe a form of exemption certificate for an exemption from any local sales tax imposed by the local sales tax law.

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

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

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

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

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

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

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

15. The director of revenue shall annually report on his management of each trust fund which is created

under the local sales tax law and administration of each local sales tax imposed under the local sales tax law. He shall provide each taxing entity imposing one or more local sales taxes authorized by the local sales tax law with a detailed accounting of the source of all funds received by him for the taxing entity. Notwithstanding any other provisions of law, the state auditor shall annually audit each trust fund. A copy of the director's report and annual audit shall be forwarded to each taxing entity imposing one or more local sales taxes.

16. Within the boundaries of any taxing entity where one or more local sales taxes have been imposed, if any person is delinquent in the payment of the amount required to be paid by him under the local sales tax law or in the event a determination has been made against him for taxes and penalty under the local sales tax law, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525. Where the director of revenue has determined that suit must be filed against any person for the collection of delinquent taxes due the state under the state sales tax law, and where such person is also delinquent in payment of taxes under the local sales tax law, the director of revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax due so that appropriate action may be taken by the taxing entity.

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

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

Further amend said bill, page 4, section B, line 2, by striking “section A” and inserting in lieu thereof the following: “the repeal and reenactment of section 94.900”; and further amend line 4, by striking “section A” and inserting in lieu thereof the following: “the repeal and reenactment of section 94.900”; and

Further amend the title and enacting clause accordingly.

Senator Koenig moved that the above amendment be adopted, which motion failed on a standing division vote.

Senator Eigel offered **SA 5**:

#### SENATE AMENDMENT NO. 5

Amend Senate Bill No. 21, Page 1, In the Title, Line 3, by striking all of said line and inserting in lieu thereof the following: “to local sales taxes, with an emergency clause for a certain section.”; and further amend said bill and page, section A, line 2, by inserting after all of said line the following:

“94.510. 1. Any city may, by a majority vote of its council or governing body, impose a city sales tax for the benefit of such city in accordance with the provisions of sections 94.500 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city submits to the voters of the city, at a public election, a proposal to authorize the legislative body of the city to impose a tax under the provisions of sections 94.500 to 94.550. The ballot of submission shall be in substantially the following form:

Shall the city of \_\_\_\_\_ (insert name of city) impose a city sales tax of \_\_\_\_\_ (insert rate of percent) percent?

YES

NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative body of the city shall have no power to impose the tax herein authorized unless and until the legislative body of the city shall again have submitted another proposal to authorize the legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550, and such proposal is approved by a majority of the qualified voters voting thereon.

2. The sales tax may be imposed at a rate [of one-half of one percent, seven-eighths of one percent or] **not to exceed** one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144.010 to 144.525; except that, each city not within a county may impose such tax at a rate not to exceed one and three-eighths percent. Beginning August 28, 2017, no city shall submit to the voters any proposal that results in a combined rate of sales taxes adopted under this section in excess of two percent.

3. If any city in which a city tax has been imposed in the manner provided for in sections 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by the act shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

4. If any city abolishes the tax authorized under this section, the repeal of such tax shall become effective December thirty-first of the calendar year in which such abolishment was approved. Each city shall notify the director of revenue at least ninety days prior to the effective date of the expiration of the sales tax authorized by this section and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the date of expiration of the tax authorized by this section in such city, the director of revenue shall remit the balance in the account to the city and close the account of that city. The director of revenue shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.”; and

Further amend said bill, page 4, section B, line 2, by striking “section A” and inserting in lieu thereof the following: “the repeal and reenactment of section 94.900”; and further amend line 4, by striking “section

A” and inserting in lieu thereof the following: “the repeal and reenactment of section 94.900”; and  
Further amend the title and enacting clause accordingly.

Senator Eigel moved that the above amendment be adopted, which motion prevailed.

On motion of Senator Libla, **SB 21**, as amended, was declared perfected and ordered printed.

### MESSAGES FROM THE HOUSE

The following messages were received from the House of Representatives through its Chief Clerk:

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **HB 255**, entitled:

An Act to repeal sections 620.2010 and 620.2020, RSMo, and to enact in lieu thereof two new sections relating to the Missouri works program.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HB 214**, entitled:

An Act to repeal sections 34.040, 34.042, 34.044, and 34.047, RSMo, and to enact in lieu thereof four new sections relating to purchases to be made on competitive bids.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HB 77**, entitled:

An Act to repeal section 169.560, RSMo, and to enact in lieu thereof one new section relating to the public school retirement system, with an emergency clause.

Emergency Clause Adopted.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **HB 447**, entitled:

An Act to repeal sections 58.095, 58.451, 58.720, 193.145, and 193.265, RSMo, and to enact in lieu thereof seven new sections relating to coroners.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HCS** for **HBs 243 & 544**, entitled:

An Act to amend chapter 441, RSMo, by adding thereto one new section relating to victims of certain crimes.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

Also,

Mr. President: I am instructed by the House of Representatives to inform the Senate that the House has taken up and passed **HB 283**, entitled:

An Act to repeal section 256.700, RSMo, and to enact in lieu thereof one new section relating to the geologic resources fee.

In which the concurrence of the Senate is respectfully requested.

Read 1st time.

### **REFERRALS**

President Pro Tem Schatz referred **SCR 17** to the Committee on Rules, Joint Rules, Resolutions and Ethics.

### **INTRODUCTIONS OF GUESTS**

The President introduced to the Senate, Luke, Renee, Justin, Julia and Josie Kehoe, Dardenne Prairie.

Senator Crawford introduced to the Senate, Advisor Steven Hennes; and McKenzie Branson, Morgan Crutsinger, Kaitlyn Davis, Bethany Donnell, Justin Eddy, Brendon Engeman, Logan Phillips, Anushka Ramgounda, Anderson Rogers, Zachary Rosenkrans, Nevin Sharkey, Kara Smith, Rachel Smith, Morgan Starbuck and Blake Wright, representatives of Missouri 4-H Legislative Academy 2019.

Senator Hegeman introduced to the Senate, former State Senator Luann Ridgeway, Clay County Commissioner.

On motion of Senator Rowden, the Senate adjourned under the rules.

### **SENATE CALENDAR**

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TWENTY-THIRD DAY—TUESDAY, FEBRUARY 19, 2019

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### **FORMAL CALENDAR**

### **SECOND READING OF SENATE BILLS**

SB 334-Onder  
SB 335-Onder

SB 336-Schupp  
SB 337-Wieland

|                      |                        |
|----------------------|------------------------|
| SB 338-Wieland       | SB 376-Riddle          |
| SB 339-Wieland       | SB 377-Riddle          |
| SB 340-Wieland       | SB 378-Hough           |
| SB 341-Wieland       | SB 379-Romine          |
| SB 342-Curls         | SB 380-Hough           |
| SB 343-Eigel         | SB 381-Onder           |
| SB 344-Eigel         | SB 382-Emery           |
| SB 345-Koenig, et al | SB 383-Emery           |
| SB 346-Schupp        | SB 384-Schupp          |
| SB 347-Burlison      | SB 385-Bernskoetter    |
| SB 348-O'Laughlin    | SB 386-O'Laughlin      |
| SB 349-O'Laughlin    | SB 387-Hough           |
| SB 350-O'Laughlin    | SB 388-Burlison, et al |
| SB 351-Williams      | SB 389-Burlison        |
| SB 352-Williams      | SB 390-Wallingford     |
| SB 353-Emery         | SB 391-Bernskoetter    |
| SB 354-Cierpiot      | SB 392-Wieland         |
| SB 355-Cierpiot      | SB 393-Hough           |
| SB 356-Bernskoetter  | SB 394-O'Laughlin      |
| SB 357-Sater         | SB 395-Rizzo           |
| SB 358-Sater         | SB 396-Onder           |
| SB 359-Eigel         | SB 397-White           |
| SB 360-Crawford      | SB 398-White           |
| SB 361-Riddle        | SB 399-Burlison        |
| SB 362-Riddle        | SB 400-Burlison        |
| SB 363-Riddle        | SB 401-Burlison        |
| SB 364-Williams      | SB 402-Eigel           |
| SB 365-Hoskins       | SB 403-Eigel           |
| SB 366-Hoskins       | SB 404-Nasheed         |
| SB 367-Burlison      | SB 405-Wallingford     |
| SB 368-Hough         | SB 406-Wallingford     |
| SB 369-Brown         | SB 407-Wallingford     |
| SB 370-Brown         | SJR 16-Sifton          |
| SB 371-Eigel         | SJR 18-Cunningham      |
| SB 372-Hoskins       | SJR 20-Koenig          |
| SB 373-Schupp        | SJR 21-May             |
| SB 374-Burlison      | SJR 22-Nasheed         |
| SB 375-Riddle        |                        |



HOUSE BILLS ON SECOND READING

HCS for HB 67  
HB 445-Dogan  
HB 188-Rehder  
HB 182-Shull  
HB 280-Ruth  
HB 108-Sommer  
HB 72-Tate

HCS for HB 185  
HCS for HB 255  
HB 214-Trent  
HB 77-Black  
HCS for HB 447  
HCS for HBs 243 & 544  
HB 283-Anderson

THIRD READING OF SENATE BILLS

SS for SCS for SB 28-Hegeman

SENATE BILLS FOR PERFECTION

1. SB 30-Hegeman, with SCS
2. SB 16-Romine, with SCS
3. SB 134-Wallingford
4. SB 14-Wallingford
5. SB 36-Riddle
6. SB 90-Libla, with SCS
7. SB 154-Luetkemeyer
8. SB 197-Onder, with SCS

9. SB 72-O'Laughlin and Emery
10. SBs 46 & 50-Koenig, with SCS
11. SB 53-Crawford
12. SB 196-Bernskoetter
13. SB 182-Cierpiot, et al
14. SB 57-Cierpiot
15. SB 133-Cunningham
16. SB 194-Hoskins, with SCS

INFORMAL CALENDAR

SENATE BILLS FOR PERFECTION

SB 4-Sater  
SB 7-Emery  
SB 39-Onder  
SB 44-Hoskins, with SCS & SS for SCS  
(pending)

SB 49-Rowden, with SCS  
SB 56-Cierpiot, with SCS, SA 1 & SA 1 to  
SA 1 (pending)  
SB 160-Koenig, with SCS

CONSENT CALENDAR

Senate Bills

Reported 2/7

SB 131-Emery, with SCS

SB 103-Schupp

SB 54-Crawford

Reported 2/14

SB 83-Cunningham, with SCS  
SB 179-Cunningham

SB 164-Schupp  
SB 84-Cunningham

RESOLUTIONS

SR 20-Holsman

Reported from Committee

SCR 4-Curls, et al  
SCR 5-Wallingford  
SCR 6-Schupp

SCR 10-Rowden  
SCR 12-Sater  
SCR 14-Schatz

To be Referred

SCR 18-Nasheed

SCR 19-Eigel

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