

SECOND REGULAR SESSION

# SENATE BILL NO. 741

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

Pre-filed December 1, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

3210S.01I

## AN ACT

To repeal section 144.080, RSMo, and to enact in lieu thereof one new section relating to sales tax filing periods, with existing penalty provisions.

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

Section A. Section 144.080, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 144.080, to read as follows:

144.080. 1. Every person receiving any payment or consideration upon  
2 the sale of property or rendering of service, subject to the tax imposed by the  
3 provisions of sections 144.010 to 144.525, is exercising the taxable privilege of  
4 selling the property or rendering the service at retail and is subject to the tax  
5 levied in section 144.020. The person shall be responsible not only for the  
6 collection of the amount of the tax imposed on the sale or service to the extent  
7 possible under the provisions of section 144.285, but shall[, on or before the last  
8 day of the month following each calendar quarterly period of three months,] file  
9 a return with the director of revenue showing the person's gross receipts and the  
10 amount of tax levied in section 144.020 for the preceding [quarter] **filing period**,  
11 and shall remit to the director of revenue, with the return, the taxes levied in  
12 section 144.020[, except] as provided in subsections 2 [and 3] **to 4** of this  
13 section. The director of revenue may promulgate rules or regulations changing  
14 the filing and payment requirements of sellers, but shall not require any seller  
15 to file and pay more frequently than required in this section.

16 2. Where the aggregate amount levied and imposed upon a seller by  
17 section 144.020 is in excess of [two] **five** hundred [fifty] dollars [for either the  
18 first or second month of a calendar quarter] **per calendar month during the**  
19 **previous calendar year**, the seller shall file a return and pay such aggregate

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

20 amount [for such months to the director of revenue by] **on a monthly**  
21 **basis. The return shall be filed and the taxes paid on or before the**  
22 twentieth day of the succeeding month.

23         **3. Where the aggregate amount levied and imposed upon a seller**  
24 **by section 144.020 is less than five hundred dollars per calendar month,**  
25 **but is at least two hundred dollars in a calendar quarter during the**  
26 **previous calendar year, the seller shall file a return and pay such**  
27 **aggregate amount on a quarterly basis. The return shall be filed and**  
28 **the taxes paid on or before the last day of the month following each**  
29 **calendar quarterly period.**

30         **4.** Where the aggregate amount levied and imposed upon a seller by  
31 section 144.020 is less than [forty-five] **two hundred** dollars [in a] **per** calendar  
32 quarter **during the previous calendar year**, the [director of revenue shall by  
33 regulation permit the] seller [to] **shall** file a return [for a calendar year] **and**  
34 **pay such aggregate amount on an annual basis.** The return shall be filed  
35 and the taxes paid on or before January thirty-first of the succeeding year.

36         **[4.] 5.** The seller of any property or person rendering any service, subject  
37 to the tax imposed by sections 144.010 to 144.525, shall collect the tax from the  
38 purchaser of such property or the recipient of the service to the extent possible  
39 under the provisions of section 144.285, but the seller's inability to collect any  
40 part or all of the tax does not relieve the seller of the obligation to pay to the  
41 state the tax imposed by section 144.020; except that the collection of the tax  
42 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be  
43 made as provided in sections 144.070 and 144.440.

44         **[5.] 6.** Any person may advertise or hold out or state to the public or to  
45 any customer directly that the tax or any part thereof imposed by sections  
46 144.010 to 144.525, and required to be collected by the person, will be assumed  
47 or absorbed by the person, provided that the amount of tax assumed or absorbed  
48 shall be stated on any invoice or receipt for the property sold or service  
49 rendered. Any person violating any of the provisions of this section shall be  
50 guilty of a misdemeanor. This subsection shall not apply to any retailer  
51 prohibited from collecting and remitting sales tax under section 66.630.

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