

SECOND REGULAR SESSION

SENATE BILL NO. 872

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CRAWFORD.

Read 1st time January 14, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4736S.02I

AN ACT

To repeal sections 32.310, 144.605, and 144.757, RSMo, and to enact in lieu thereof six new sections relating to use taxes, with an emergency clause for a certain section and an effective date for certain sections.

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

Section A. Sections 32.310, 144.605, and 144.757, RSMo, are repealed and
2 six new sections enacted in lieu thereof, to be known as sections 32.310, 33.575,
3 144.605, 144.637, 144.752, and 144.757, to read as follows:

32.310. 1. The department of revenue shall create and maintain a
2 mapping feature on its official public website that displays sales **and use** tax
3 information of political subdivisions of this state that have taxing authority,
4 including the current tax rate for each sales **and use** tax imposed and
5 collected. Such display shall have the option to showcase the borders and
6 jurisdiction of the following political subdivisions on a map of the state to the
7 extent that such political subdivisions collect sales **and use** tax:

- 8 (1) Ambulance districts;
- 9 (2) Community improvement districts;
- 10 (3) Fire protection districts;
- 11 (4) Levee districts;
- 12 (5) Library districts;
- 13 (6) Neighborhood improvement districts;
- 14 (7) Port authority districts;
- 15 (8) Tax increment financing districts;
- 16 (9) Transportation development districts;
- 17 (10) School districts; or

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

18 (11) Any other political subdivision that imposes a sales **or use** tax
19 within its borders and jurisdiction.

20 2. The mapping feature shall also have the option to superimpose state
21 house of representative districts and state senate districts over the political
22 subdivisions.

23 3. A political subdivision collecting sales **or use** tax listed in subsection
24 1 of this section shall provide to the department of revenue mapping and
25 geographic data pertaining to the political subdivision's borders and
26 jurisdictions. The political subdivision shall certify the accuracy of the data by
27 affidavit and shall provide the data in a format specified by the department of
28 revenue. Such data **relating to sales taxes** shall be sent to the department of
29 revenue by April 1, 2019, and shall be updated and sent to the department if a
30 change in the political subdivision's borders or jurisdiction occurs
31 thereafter. **Such data relating to use taxes shall be sent to the**
32 **department of revenue by January 1, 2021. If a political subdivision**
33 **fails to provide the information required under this subsection, the**
34 **department of revenue shall use the last known sales or use tax rate for**
35 **such political subdivision.**

36 4. The department of revenue may contract with another entity to build
37 and maintain the mapping feature.

38 5. By July 1, 2019, the department shall implement the mapping feature
39 using the **sales tax** data provided to it under subsection 3 of this section. **By**
40 **August 28, 2021, the department shall implement the mapping feature**
41 **using use tax data provided to it under subsection 3 of this section.**

33.575. 1. There is hereby created in the state treasury the "Cash
2 **Operating Expense Fund**", which shall consist of money collected under
3 **this section. The state treasurer shall be custodian of the fund. In**
4 **accordance with sections 30.170 and 30.180, the state treasurer may**
5 **approve disbursements. Notwithstanding the provisions of section**
6 **33.080 to the contrary, any moneys remaining in the fund at the end of**
7 **the biennium shall not revert to the credit of the general revenue**
8 **fund. The state treasurer shall invest moneys in the fund in the same**
9 **manner as other funds are invested. Any interest and moneys earned**
10 **on such investments shall be credited to the fund.**

11 2. **The following moneys shall be transferred into the fund:**

12 (1) **Use tax revenues collected from remittances made pursuant**

13 to section 144.752;

14 (2) Any funds appropriated to the office of the governor for
15 expenses incident to emergency duties performed by the national guard
16 when ordered out by the governor, for matching funds for federal
17 grants and for emergency assistance as provided in section 44.032, and
18 for expenses of any state agency responding during a declared
19 emergency at the direction of the governor, provided the services
20 furnish immediate aid and relief, that were unexpended at the end of
21 the fiscal year; and

22 (3) Any funds appropriated to the fund by the general assembly
23 or otherwise credited to the fund.

24 3. In any fiscal year in which actual revenues are less than the
25 revenue estimates upon which appropriations were based or in which
26 there is a budget need due to a natural disaster, as proclaimed by the
27 governor to be an emergency, the governor may transfer from the fund
28 to the general revenue fund such moneys as are necessary to make up
29 all or part of the deficit between the actual revenues and the revenue
30 estimates or to meet the needs of the emergency caused by the natural
31 disaster, as the case may be.

32 4. If the balance in the fund at the close of any fiscal year
33 exceeds two and one-half percent of net general revenue collections for
34 the previous fiscal year, the excess amount shall be allocated as follows:

35 (1) Fifty percent of such excess shall be transferred to the state
36 road fund established pursuant to Article IV, Section 30(b) of the
37 Missouri Constitution, for the purposes of funding the governor's
38 transportation cost-share program; and

39 (2) Fifty percent of such excess shall be expended for debt
40 retirement related to bonds issued by or on behalf of the state, and for
41 which the office of administration is required to file annual continuing
42 disclosure reports on the electronic municipal market access website,
43 or its successor.

44 5. For the purposes of this section, "net general revenue
45 collections" means all revenue deposited into the general revenue fund
46 less refunds and revenues originally deposited into the general revenue
47 fund but designated by law for a specific distribution or transfer to
48 another state fund.

144.605. The following words and phrases as used in sections 144.600 to

2 144.745 mean and include:

3 (1) "Calendar quarter", the period of three consecutive calendar months
4 ending on March thirty-first, June thirtieth, September thirtieth or December
5 thirty-first;

6 (2) "Engages in business activities within this state" includes:

7 (a) Maintaining or having a franchisee or licensee operating under the
8 seller's trade name in this state if the franchisee or licensee is required to collect
9 sales tax pursuant to sections 144.010 to 144.525;

10 (b) Soliciting sales or taking orders by sales agents or traveling
11 representatives;

12 (c) A vendor is presumed to engage in business activities within this state
13 if any person, other than a common carrier acting in its capacity as such, that has
14 substantial nexus with this state:

15 a. Sells a similar line of products as the vendor and does so under the
16 same or a similar business name;

17 b. Maintains an office, distribution facility, warehouse, or storage place,
18 or similar place of business in the state to facilitate the delivery of property or
19 services sold by the vendor to the vendor's customers;

20 c. Delivers, installs, assembles, or performs maintenance services for the
21 vendor's customers within the state;

22 d. Facilitates the vendor's delivery of property to customers in the state
23 by allowing the vendor's customers to pick up property sold by the vendor at an
24 office, distribution facility, warehouse, storage place, or similar place of business
25 maintained by the person in the state; or

26 e. Conducts any other activities in the state that are significantly
27 associated with the vendor's ability to establish and maintain a market in the
28 state for the sales;

29 (d) The presumption in paragraph (c) **of this subdivision** may be
30 rebutted by demonstrating that the person's activities in the state are not
31 significantly associated with the vendor's ability to establish or maintain a
32 market in this state for the vendor's sales;

33 (e) [Notwithstanding paragraph (c), a vendor shall be presumed to engage
34 in business activities within this state if the vendor enters into an agreement
35 with one or more residents of this state under which the resident, for a
36 commission or other consideration, directly or indirectly refers potential
37 customers, whether by a link on an internet website, an in-person oral

38 presentation, telemarketing, or otherwise, to the vendor, if the cumulative gross
39 receipts from sales by the vendor to customers in the state who are referred to the
40 vendor by all residents with this type of an agreement with the vendor is in
41 excess of ten thousand dollars during the preceding twelve months;

42 (f) The presumption in paragraph (e) may be rebutted by submitting proof
43 that the residents with whom the vendor has an agreement did not engage in any
44 activity within the state that was significantly associated with the vendor's
45 ability to establish or maintain the vendor's market in the state during the
46 preceding twelve months. Such proof may consist of sworn written statements
47 from all of the residents with whom the vendor has an agreement stating that
48 they did not engage in any solicitation in the state on behalf of the vendor during
49 the preceding year provided that such statements were provided and obtained in
50 good faith] **Selling tangible personal property for delivery into this state,**
51 **provided the seller's gross revenue from delivery of tangible personal**
52 **property into this state in the previous or current calendar year**
53 **exceeds one hundred thousand dollars;**

54 (3) "Maintains a place of business in this state" includes maintaining,
55 occupying, or using, permanently or temporarily, directly or indirectly, by
56 whatever name called, an office, place of distribution, sales or sample room or
57 place, warehouse or storage place, or other place of business in this state,
58 whether owned or operated by the vendor or by any other person other than a
59 common carrier acting in its capacity as such;

60 (4) "Person", any individual, firm, copartnership, joint venture,
61 association, corporation, municipal or private, and whether organized for profit
62 or not, state, county, political subdivision, state department, commission, board,
63 bureau or agency, except the state transportation department, estate, trust,
64 business trust, receiver or trustee appointed by the state or federal court,
65 syndicate, or any other group or combination acting as a unit, and the plural as
66 well as the singular number;

67 (5) "Purchase", the acquisition of the ownership of, or title to, tangible
68 personal property, through a sale, as defined herein, for the purpose of storage,
69 use or consumption in this state;

70 (6) "Purchaser", any person who is the recipient for a valuable
71 consideration of any sale of tangible personal property acquired for use, storage
72 or consumption in this state;

73 (7) "Sale", any transfer, barter or exchange of the title or ownership of

74 tangible personal property, or the right to use, store or consume the same, for a
75 consideration paid or to be paid, and any transaction whether called leases,
76 rentals, bailments, loans, conditional sales or otherwise, and notwithstanding
77 that the title or possession of the property or both is retained for security. For
78 the purpose of this law the place of delivery of the property to the purchaser,
79 user, storer or consumer is deemed to be the place of sale, whether the delivery
80 be by the vendor or by common carriers, private contractors, mails, express,
81 agents, salesmen, solicitors, hawkers, representatives, consignors, peddlers,
82 canvassers or otherwise;

83 (8) "Sales price", the consideration including the charges for services,
84 except charges incident to the extension of credit, paid or given, or contracted to
85 be paid or given, by the purchaser to the vendor for the tangible personal
86 property, including any services that are a part of the sale, valued in money,
87 whether paid in money or otherwise, and any amount for which credit is given to
88 the purchaser by the vendor, without any deduction therefrom on account of the
89 cost of the property sold, the cost of materials used, labor or service cost, losses
90 or any other expenses whatsoever, except that cash discounts allowed and taken
91 on sales shall not be included and "sales price" shall not include the amount
92 charged for property returned by customers upon rescission of the contract of
93 sales when the entire amount charged therefor is refunded either in cash or credit
94 or the amount charged for labor or services rendered in installing or applying the
95 property sold, the use, storage or consumption of which is taxable pursuant to
96 sections 144.600 to 144.745. The sales price shall not include usual and
97 customary delivery charges that are separately stated. In determining the
98 amount of tax due pursuant to sections 144.600 to 144.745, any charge incident
99 to the extension of credit shall be specifically exempted;

100 (9) "Selling agent", every person acting as a representative of a principal,
101 when such principal is not registered with the director of revenue of the state of
102 Missouri for the collection of the taxes imposed pursuant to sections 144.010 to
103 144.525 or sections 144.600 to 144.745 and who receives compensation by reason
104 of the sale of tangible personal property of the principal, if such property is to be
105 stored, used, or consumed in this state;

106 (10) "Storage", any keeping or retention in this state of tangible personal
107 property purchased from a vendor, except property for sale or property that is
108 temporarily kept or retained in this state for subsequent use outside the state;

109 (11) "Tangible personal property", all items subject to the Missouri sales

110 tax as provided in subdivisions (1) and (3) **of subsection 1** of section 144.020;

111 (12) "Taxpayer", any person remitting the tax or who should remit the tax
112 levied by sections 144.600 to 144.745;

113 (13) "Use", the exercise of any right or power over tangible personal
114 property incident to the ownership or control of that property, except that it does
115 not include the temporary storage of property in this state for subsequent use
116 outside the state, or the sale of the property in the regular course of business;

117 (14) "Vendor", every person engaged in making sales of tangible personal
118 property by mail order, by advertising, by agent or peddling tangible personal
119 property, soliciting or taking orders for sales of tangible personal property, for
120 storage, use or consumption in this state, all salesmen, solicitors, hawkers,
121 representatives, consignees, peddlers or canvassers, as agents of the dealers,
122 distributors, consignors, supervisors, principals or employers under whom they
123 operate or from whom they obtain the tangible personal property sold by them,
124 and every person who maintains a place of business in this state, maintains a
125 stock of goods in this state, or engages in business activities within this state and
126 every person who engages in this state in the business of acting as a selling agent
127 for persons not otherwise vendors as defined in this subdivision. Irrespective of
128 whether they are making sales on their own behalf or on behalf of the dealers,
129 distributors, consignors, supervisors, principals or employers, they must be
130 regarded as vendors and the dealers, distributors, consignors, supervisors,
131 principals or employers must be regarded as vendors for the purposes of sections
132 144.600 to 144.745.

**144.637. 1. The director of revenue shall provide and maintain
2 a database that describes boundary changes for all taxing jurisdictions
3 and the effective dates of such changes for the use of vendors collecting
4 the tax imposed under sections 144.600 to 144.745.**

**5 2. For the identification of counties and cities, codes
6 corresponding to the rates shall be provided according to Federal
7 Information Processing Standards (FIPS) as developed by the National
8 Institute of Standards and Technology. For the identification of all
9 other jurisdictions, codes corresponding to the rates shall be in a
10 format determined by the director.**

**11 3. The director shall provide and maintain address-based
12 boundary database records for assigning taxing jurisdictions and
13 associated rates. The database records shall meet the requirements**

14 developed pursuant to the federal Mobile Telecommunications Sourcing
15 Act, 4 U.S.C. Section 119(a). If a vendor is unable to determine the
16 applicable rate and jurisdiction using an address-based database
17 record after exercising due diligence, the vendor may apply the
18 nine-digit zip code designation applicable to a purchase. If a nine-digit
19 zip code designation is not available for a street address or if a vendor
20 is unable to determine the nine-digit zip code designation applicable to
21 a purchase after exercising due diligence to determine the designation,
22 the vendor may apply the rate for the five-digit zip code area. For the
23 purposes of this section, there shall be a rebuttable presumption that
24 a vendor has exercised due diligence if the vendor has attempted to
25 determine the tax rate and jurisdiction by utilizing software approved
26 by the director and makes the assignment from the address and zip
27 code information applicable to the purchase. The databases shall be in
28 the same approved format as the database records under this section
29 and meet the requirements developed pursuant to the federal Mobile
30 Telecommunications Sourcing Act, 4 U.S.C. Section 119(a). If the
31 director certifies an address-based database provided by a third party,
32 a vendor may use such database in place of the database provided for
33 in this subsection.

34 4. The electronic database provided for in subsections 1, 2, and
35 3 of this section shall be in downloadable format as determined by the
36 director. The database may be directly provided by the director or
37 provided by a third party as designated by the director. The databases
38 shall be provided at no cost to the user of the database. The provisions
39 of subsection 3 of this section shall not apply if the purchased product
40 is received by the purchaser at the business location of the vendor.

41 5. No vendor shall be liable for reliance upon erroneous data
42 provided by the director on tax rates, boundaries, or taxing jurisdiction
43 assignments.

144.752. 1. For the purposes of this section, the following terms
2 shall mean:

3 (1) "Marketplace facilitator", a person that contracts with sellers
4 to facilitate for consideration, regardless of whether deducted as fees
5 from the transaction, the sale of the seller's products through an
6 electronic marketplace operated by a person, and engages:

7 (a) Either directly or indirectly, through one or more affiliated

8 persons in any of the following:

9 a. Transmitting or otherwise communicating the offer or
10 acceptance between the purchaser and marketplace seller;

11 b. Owning or operating the infrastructure, electronic or physical,
12 or technology that brings purchasers and marketplace sellers together;

13 c. Providing a virtual currency that purchasers are allowed or
14 required to use to purchase products from the marketplace seller; or

15 d. Software development or research and development activities
16 related to any of the activities described in paragraph (b) of this
17 subdivision if such activities are directly related to an electronic
18 marketplace operated by a person or an affiliated person; and

19 (b) In any of the following activities with respect to the
20 marketplace seller's products:

21 a. Payment processing services;

22 b. Fulfillment or storage services;

23 c. Listing products for sale;

24 d. Setting prices;

25 e. Branding sales as those of the marketplace facilitator;

26 f. Order taking;

27 g. Advertising or promotion; or

28 h. Providing customer service or accepting or assisting with
29 returns or exchanges;

30 A marketplace facilitator is a vendor as defined in section 144.605 and
31 shall comply with the provisions of sections 144.600 to 144.753;

32 (2) "Marketplace seller", a seller that makes sales through any
33 electronic marketplace operated by a marketplace facilitator;

34 (3) "Person", any individual, firm, copartnership, joint venture,
35 association, corporation, municipal or private, whether organized for
36 profit or not, state, county, political subdivision, state department,
37 commission, board, bureau or agency, except the department of
38 transportation, estate, trust, business trust, receiver or trustee
39 appointed by the state or federal court, syndicate, or any other group
40 or combination acting as a unit;

41 (4) "Purchaser", any person who is the recipient for a valuable
42 consideration of any sale of tangible personal property acquired for
43 use, storage, or consumption in this state;

44 (5) "Retail sale", the same meaning as defined under sections

45 144.010 and 144.011, excluding motor vehicles, trailers, motorcycles,
46 mopeds, motortricycles, boats, and outboard motors required to be
47 titled under the laws of the state and subject to tax under subdivision
48 (9) of subsection 1 of section 144.020;

49 (6) "Seller", a person selling or furnishing tangible personal
50 property or rendering services on the receipts from which a tax is
51 imposed under section 144.020.

52 2. By no later than January 1, 2022, marketplace facilitators that
53 engage in business activities within this state shall register with the
54 department to collect and remit use tax on sales made through the
55 marketplace facilitator's marketplace by or on behalf of a marketplace
56 seller that are delivered into the state, whether by the marketplace
57 facilitator or another person. Such retail sales shall include those
58 made directly by the marketplace facilitator and shall also include
59 those retail sales made by marketplace sellers through the marketplace
60 facilitator's marketplace. The collection and reporting requirements
61 of this subsection shall not apply to retail sales other than those made
62 through a marketplace facilitator's marketplace.

63 3. Marketplace facilitators that are required to collect use tax
64 under this section shall report and remit the tax in accordance with the
65 provisions of this chapter and shall maintain records of all sales
66 delivered to a location in the state, including copies of invoices
67 showing the purchaser, address, purchase amount, and use tax
68 collected. Such records shall be made available for review and
69 inspection upon request by the department.

70 4. Marketplace facilitators who properly collect and remit to the
71 department in a timely manner use tax on sales in accordance with the
72 provisions of this section by or on behalf of marketplace sellers shall
73 be eligible for any discount provided under this chapter.

74 5. A marketplace facilitator shall provide the purchaser with a
75 statement or invoice showing that the use tax was collected and shall
76 be remitted on the purchaser's behalf.

77 6. Any taxpayer who remits use tax under this section shall be
78 entitled to refunds or credits to the same extent and in the same
79 manner provided for in section 144.190 for taxes collected and remitted
80 under this section.

81 7. Marketplace facilitators shall be subject to the penalty

82 **provisions, procedures, and reporting requirements provided under the**
83 **provisions of this chapter.**

84 **8. For the purposes of this section, a marketplace facilitator shall**
85 **not include a third party financial institution appointed by a merchant**
86 **or a marketplace facilitator to handle various forms of payment**
87 **transactions, such as processing credit cards and debit cards, and**
88 **whose sole activity with respect to marketplace sales is to facilitate the**
89 **payment transactions between two parties.**

144.757. 1. Any county or municipality, except municipalities within a
2 county having a charter form of government with a population in excess of nine
3 hundred thousand, may, by a majority vote of its governing body, impose a local
4 use tax if a local sales tax is imposed as defined in section 32.085 at a rate equal
5 to the rate of the local sales tax in effect in such county or municipality; provided,
6 however, that no ordinance or order enacted pursuant to sections 144.757 to
7 144.761 shall be effective unless the governing body of the county or municipality
8 submits to the voters thereof at a municipal, county or state general, primary or
9 special election a proposal to authorize the governing body of the county or
10 municipality to impose a local use tax pursuant to sections 144.757 to
11 144.761. Municipalities within a county having a charter form of government
12 with a population in excess of nine hundred thousand may, upon voter approval
13 received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this
14 section, impose a local use tax at the same rate as the local municipal sales tax
15 with the revenues from all such municipal use taxes to be distributed pursuant
16 to subsection 4 of section 94.890. The municipality shall within thirty days of the
17 approval of the use tax imposed pursuant to paragraph (b) of subdivision (2) of
18 subsection 2 of this section select one of the distribution options permitted in
19 subsection 4 of section 94.890 for distribution of all municipal use taxes.

20 2. (1) The ballot of submission, except for counties and municipalities
21 described in subdivisions (2) and (3) of this subsection, shall contain substantially
22 the following language:

23 Shall the _____ (county or municipality's name) impose a local use
24 tax at the same rate as the total local sales tax rate, [currently
25 _____ (insert percent),] provided that if the local sales tax rate is
26 reduced or raised by voter approval, the local use tax rate shall
27 also be reduced or raised by the same action? [A use tax return
28 shall not be required to be filed by persons whose purchases from

29 out-of-state vendors do not in total exceed two thousand dollars in
 30 any calendar year.] **Approval of this question will eliminate**
 31 **the disparity in tax rates collected by local and out-of-state**
 32 **sellers by imposing the same rate on all sellers.**

33 YES NO

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

37 (2) (a) The ballot of submission in a county having a charter form of
 38 government with a population in excess of nine hundred thousand shall contain
 39 substantially the following language:

40 For the purposes of enhancing county and municipal public safety,
 41 parks, and job creation and enhancing local government services,
 42 shall the county be authorized to collect a local use tax equal to the
 43 total of the existing county sales tax rate [of (insert tax rate)],
 44 provided that if the county sales tax is repealed, reduced or raised
 45 by voter approval, the local use tax rate shall also be repealed,
 46 reduced or raised by the same voter action? Fifty percent of the
 47 revenue shall be used by the county throughout the county for
 48 improving and enhancing public safety, park improvements, and
 49 job creation, and fifty percent shall be used for enhancing local
 50 government services. The county shall be required to make
 51 available to the public an audited comprehensive financial report
 52 detailing the management and use of the countywide portion of the
 53 funds each year.

54 A use tax is the equivalent of a sales tax on purchases from
 55 out-of-state sellers by in-state buyers and on certain taxable
 56 business transactions. [A use tax return shall not be required to
 57 be filed by persons whose purchases from out-of-state vendors do
 58 not in total exceed two thousand dollars in any calendar year.]
 59 **Approval of this question will eliminate the disparity in**
 60 **tax rates collected by local and out-of-state sellers by**
 61 **imposing the same rate on all sellers.**

62 YES NO

63 If you are in favor of the question, place an "X" in the box opposite
 64 "YES". If you are opposed to the question, place an "X" in the box

65 opposite "NO".

66 (b) The ballot of submission in a municipality within a county having a
67 charter form of government with a population in excess of nine hundred thousand
68 shall contain substantially the following language:

69 Shall the municipality be authorized to impose a local use tax at
70 the same rate as the local sales tax by a vote of the governing body,
71 provided that if any local sales tax is repealed, reduced or raised
72 by voter approval, the respective local use tax shall also be
73 repealed, reduced or raised by the same action? [A use tax return
74 shall not be required to be filed by persons whose purchases from
75 out-of-state vendors do not in total exceed two thousand dollars in
76 any calendar year.] **Approval of this question will eliminate
77 the disparity in tax rates collected by local and out-of-state
78 sellers by imposing the same rate on all sellers.**

79 YES NO

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

83 (3) The ballot of submission in any city not within a county shall contain
84 substantially the following language:

85 Shall the _____ (city name) impose a local use tax at the same rate
86 as the local sales tax, [currently at a rate of _____ (insert
87 percent)] which includes the capital improvements sales tax and
88 the transportation tax, provided that if any local sales tax is
89 repealed, reduced or raised by voter approval, the respective local
90 use tax shall also be repealed, reduced or raised by the same
91 action? [A use tax return shall not be required to be filed by
92 persons whose purchases from out-of-state vendors do not in total
93 exceed two thousand dollars in any calendar year.] **Approval of
94 this question will eliminate the disparity in tax rates
95 collected by local and out-of-state sellers by imposing the
96 same rate on all sellers.**

97 YES NO

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

101 (4) If any of such ballots are submitted on August 6, 1996, and if a
102 majority of the votes cast on the proposal by the qualified voters voting thereon
103 are in favor of the proposal, then the ordinance or order and any amendments
104 thereto shall be in effect October 1, 1996, provided the director of revenue
105 receives notice of adoption of the local use tax on or before August 16, 1996. If
106 any of such ballots are submitted after December 31, 1996, and if a majority of
107 the votes cast on the proposal by the qualified voters voting thereon are in favor
108 of the proposal, then the ordinance or order and any amendments thereto shall
109 be in effect on the first day of the calendar quarter which begins at least
110 forty-five days after the director of revenue receives notice of adoption of the local
111 use tax. If a majority of the votes cast by the qualified voters voting are opposed
112 to the proposal, then the governing body of the county or municipality shall have
113 no power to impose the local use tax as herein authorized unless and until the
114 governing body of the county or municipality shall again have submitted another
115 proposal to authorize the governing body of the county or municipality to impose
116 the local use tax and such proposal is approved by a majority of the qualified
117 voters voting thereon.

118 3. The local use tax may be imposed at the same rate as the local sales
119 tax then currently in effect in the county or municipality upon all transactions
120 which are subject to the taxes imposed pursuant to sections 144.600 to 144.745
121 within the county or municipality adopting such tax; provided, however, that if
122 any local sales tax is repealed or the rate thereof is reduced or raised by voter
123 approval, the local use tax rate shall also be deemed to be repealed, reduced or
124 raised by the same action repealing, reducing or raising the local sales tax.

125 4. For purposes of sections 144.757 to 144.761, the use tax may be
126 referred to or described as the equivalent of a sales tax on purchases made from
127 out-of-state sellers by in-state buyers and on certain intrabusiness
128 transactions. Such a description shall not change the classification, form or
129 subject of the use tax or the manner in which it is collected.

Section B. Because of the importance of ensuring the fiscal health of the
2 state in an emergency, the enactment of section 33.575 of this act is deemed
3 necessary for the immediate preservation of the public health, welfare, peace and
4 safety, and is hereby declared to be an emergency act within the meaning of the
5 constitution, and the enactment of section 33.575 of this act shall be in full force
6 and effect upon its passage and approval.

Section C. The repeal and reenactment of section 144.605 and the

2 enactment of section 144.752 of this act shall become effective January 1, 2022.

✓

Unofficial

Bill

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