

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/Senate Bill No. 24, Page 1, Section A, Line 5,

2 by inserting after all of said line the following:

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

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

17 3. (1) Every retailer within the jurisdiction of one  
18 or more taxing entities which has imposed one or more local  
19 sales taxes under the local sales tax law shall add all  
20 taxes so imposed along with the tax imposed by the sales tax  
21 law of the state of Missouri to the sale price and, when  
22 added, the combined tax shall constitute a part of the  
23 price, and shall be a debt of the purchaser to the retailer  
24 until paid, and shall be recoverable at law in the same  
25 manner as the purchase price. The combined rate of the  
26 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) In addition to any local sales tax imposed or authorized under the local sales tax law as of January 1, 2022, any taxing jurisdiction may impose one or more sales taxes on all retail sales made in such taxing jurisdiction which are subject to taxation under the provisions of chapter 144 for any purpose designated by the taxing jurisdiction in its ballot of submission to its voters; provided, however, that no sales tax shall be effective unless the governing body of the taxing jurisdiction submits to the voters of the taxing jurisdiction, at a state general election, a proposal to authorize the taxing jurisdiction to impose a tax under the provisions of this subsection. The taxes authorized by this subsection shall be in addition to any and all other sales taxes allowed by law.

(3) The ballot of submission shall contain, but need not be limited to, the following language:

Shall ..... (taxing jurisdiction's name) impose a sales tax at the rate of ..... (insert amount) for the purpose of ..... (insert purpose)?

☐ 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 sales tax shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the

58 taxing jurisdiction shall have no power to impose the sales  
59 tax authorized by this subsection unless and until the  
60 governing body of the taxing jurisdiction shall again have  
61 submitted another proposal to authorize it to impose the  
62 sales tax under the provisions of this subsection and such  
63 proposal is approved by a majority of the qualified voters  
64 voting thereon.

65 (4) Sales taxes imposed or authorized under the local  
66 sales tax law as of January 1, 2022, and under the  
67 provisions of this subsection shall not exceed the following  
68 amounts:

69 (a) For local sales taxes imposed and retained by a  
70 taxing entity that is incorporated as a city, town, or  
71 village, the total combined rate shall not exceed five  
72 percent;

73 (b) For local sales taxes imposed and retained by a  
74 county, excluding cities not within a county, the total  
75 combined rate shall not exceed five percent;

76 (c) For local sales taxes imposed and retained by all  
77 taxing jurisdictions other than those described in  
78 paragraphs (a) and (b) of this subdivision, the total  
79 combined rate of sales taxes in any given taxing  
80 jurisdiction shall not exceed three and one-fourth percent.  
81 For the purposes of this paragraph, local sales taxes  
82 imposed by taxing entities described in paragraphs (a) and  
83 (b) of this subdivision in a given taxing jurisdiction shall  
84 not be included in the calculation of the total combined  
85 rate of sales taxes under this paragraph.

86 (5) For the purposes of subdivision (4) of this  
87 subsection, no transient guest tax or convention and tourism  
88 tax, including sections 92.325 to 92.340, shall be  
89 considered a local sales tax under the local sales tax law.

90       (6) (a) In any election in which more than one sales  
91 tax levy is approved by the voters, and the passage of such  
92 levies results in a combined rate of sales tax in excess of  
93 the limits provided for under subdivision (4) of this  
94 subsection, only the sales tax levy receiving the most votes  
95 shall become effective, provided such levy does not result  
96 in a combined rate of sales tax in excess of the limits  
97 provided for under subdivision (4) of this subsection.

98       (b) No taxing jurisdiction with a combined rate of  
99 sales tax in excess of the rates provided in subdivision (4)  
100 of this subsection as of August 28, 2021, shall be required  
101 to reduce or repeal any such sales tax rate.

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

107       5. (1) The ordinance or order imposing a local sales  
108 tax under the local sales tax law shall impose a tax upon  
109 all transactions upon which the Missouri state sales tax is  
110 imposed to the extent and in the manner provided in sections  
111 144.010 to 144.525, and the rules and regulations of the  
112 director of revenue issued pursuant thereto; except that the  
113 rate of the tax shall be the sum of the combined rate of the  
114 state sales tax or state highway use tax and all local sales  
115 taxes imposed under the provisions of the local sales tax  
116 law.

117       (2) Notwithstanding any other provision of law to the  
118 contrary, local taxing jurisdictions, except those in which  
119 voters have approved a local use tax under section 144.757,  
120 shall have placed on the ballot on or after the general  
121 election in November 2014, but no later than the general  
122 election in November 2022, whether to repeal application of

123 the local sales tax to the titling of motor vehicles,  
 124 trailers, boats, and outboard motors that are subject to  
 125 state sales tax under section 144.020 and purchased from a  
 126 source other than a licensed Missouri dealer. The ballot  
 127 question presented to the local voters shall contain  
 128 substantially the following language:

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

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

143                                ☐ YES                                ☐ NO

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

148        (3) If the ballot question set forth in subdivision  
 149        (2) of this subsection receives a majority of the votes cast  
 150        in favor of the proposal, or if the local taxing  
 151        jurisdiction fails to place the ballot question before the  
 152        voters on or before the general election in November 2022,  
 153        the local taxing jurisdiction shall cease applying the local  
 154        sales tax to the titling of motor vehicles, trailers, boats,  
 155        and outboard motors that were purchased from a source other  
 156        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

190 shall submit to the voters of such jurisdiction a proposal  
191 to repeal application of the local sales tax to such  
192 titling. If a majority of the votes cast by the registered  
193 voters voting thereon are in favor of the proposal to repeal  
194 application of the local sales tax to such titling, then the  
195 local sales tax shall no longer be applied to the titling of  
196 motor vehicles, trailers, boats, and outboard motors  
197 purchased from a source other than a licensed Missouri  
198 dealer. If a majority of the votes cast by the registered  
199 voters voting thereon are opposed to the proposal to repeal  
200 application of the local sales tax to such titling, such  
201 application shall remain in effect.

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

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

217 (8) Notwithstanding any provision of law to the  
218 contrary, if any local sales tax on the titling of motor  
219 vehicles, trailers, boats, and outboard motors purchased  
220 from a source other than a licensed Missouri dealer is  
221 repealed after the general election in November 2014, or if  
222 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.



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

271           7. All applicable provisions contained in sections  
272 144.010 to 144.525 governing the state sales tax and section  
273 32.057, the uniform confidentiality provision, shall apply  
274 to the collection of any local sales tax imposed under the  
275 local sales tax law except as modified by the local sales  
276 tax law.

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

288           9. The same sales tax permit, exemption certificate  
289 and retail certificate required by sections 144.010 to  
290 144.525 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.

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

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

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

346           14. The director of revenue and any of his deputies,  
347 assistants and employees who have any duties or  
348 responsibilities in connection with the collection, deposit,  
349 transfer, transmittal, disbursement, safekeeping,  
350 accounting, or recording of funds which come into the hands  
351 of the director of revenue under the provisions of the local  
352 sales tax law shall enter a surety bond or bonds payable to  
353 any and all taxing entities in whose behalf such funds have  
354 been collected under the local sales tax law in the amount  
355 of one hundred thousand dollars for each such tax; but the  
356 director of revenue may enter into a blanket bond covering

357 himself and all such deputies, assistants and employees.  
358 The cost of any premium for such bonds shall be paid by the  
359 director of revenue from the share of the collections under  
360 the sales tax law retained by the director of revenue for  
361 the benefit of the state.

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

374       16. Within the boundaries of any taxing entity where  
375 one or more local sales taxes have been imposed, if any  
376 person is delinquent in the payment of the amount required  
377 to be paid by him under the local sales tax law or in the  
378 event a determination has been made against him for taxes  
379 and penalty under the local sales tax law, the limitation  
380 for bringing suit for the collection of the delinquent tax  
381 and penalty shall be the same as that provided in sections  
382 144.010 to 144.525. Where the director of revenue has  
383 determined that suit must be filed against any person for  
384 the collection of delinquent taxes due the state under the  
385 state sales tax law, and where such person is also  
386 delinquent in payment of taxes under the local sales tax  
387 law, the director of revenue shall notify the taxing entity  
388 in the event any person fails or refuses to pay the amount

389 of any local sales tax due so that appropriate action may be  
390 taken by the taxing entity.

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

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

420 Further amend the title and enacting clause accordingly.