

FIRST REGULAR SESSION

SENATE BILL NO. 226

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

0991S.01H

ADRIANE D. CROUSE, Secretary

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Section A. Section 144.080, RSMo, is repealed and one new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

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

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

19 filing and payment requirements of sellers, but shall not
20 require any seller to file and pay more frequently than
21 required in this section.

22 2. Where the aggregate amount levied and imposed upon
23 a seller by section 144.020 is in excess of **[two] five**
24 **hundred [fifty] dollars [for either the first or second**
25 **month of a calendar quarter] per calendar month during the**
26 **previous calendar year**, the seller shall file a return and
27 pay such aggregate amount [for such months to the director
28 of revenue by] **on a monthly basis. The return shall be**
29 **filed and the taxes paid on or before** the twentieth day of
30 the succeeding month.

31 3. **Where the aggregate amount levied and imposed upon**
32 **a seller by section 144.020 is less than five hundred**
33 **dollars per calendar month, but is at least two hundred**
34 **dollars in a calendar quarter during the previous calendar**
35 **year, the seller shall file a return and pay such aggregate**
36 **amount on a quarterly basis. The return shall be filed and**
37 **the taxes paid on or before the last day of the month**
38 **following each calendar quarterly period.**

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

47 **[4.] 5.** The seller of any property or person rendering
48 any service, subject to the tax imposed by sections 144.010
49 to 144.525, shall collect the tax from the purchaser of such
50 property or the recipient of the service to the extent

51 possible under the provisions of section 144.285, but the
52 seller's inability to collect any part or all of the tax
53 does not relieve the seller of the obligation to pay to the
54 state the tax imposed by section 144.020; except that the
55 collection of the tax imposed by sections 144.010 to 144.525
56 on motor vehicles and trailers shall be made as provided in
57 sections 144.070 and 144.440.

58 **[5.] 6.** Any person may advertise or hold out or state
59 to the public or to any customer directly that the tax or
60 any part thereof imposed by sections 144.010 to 144.525, and
61 required to be collected by the person, will be assumed or
62 absorbed by the person, provided that the amount of tax
63 assumed or absorbed shall be stated on any invoice or
64 receipt for the property sold or service rendered. Any
65 person violating any of the provisions of this section shall
66 be guilty of a misdemeanor. This subsection shall not apply
67 to any retailer prohibited from collecting and remitting
68 sales tax under section 66.630.

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