

FIRST REGULAR SESSION

SENATE BILL NO. 351

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

1695S.01I

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 deadlines.

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Section A. Section 144.080, RSMo, is repealed and one new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 the
11 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, and shall remit
15 to the director of revenue, with the return, the taxes
16 levied in section 144.020, except as provided in subsections
17 2 and 3 of this section. The director of revenue may
18 promulgate rules or regulations changing the filing and

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

22 2. Where the aggregate amount levied and imposed upon
23 a seller by section 144.020 is in excess of two hundred
24 fifty dollars for either the first or second month of a
25 calendar quarter, the seller shall file a return and pay
26 such aggregate amount for such months to the director of
27 revenue by the twentieth day of the succeeding month.

28 **Beginning January 1, 2022, the seller shall file a return**
29 **and pay such aggregate amount for such months to the**
30 **director of revenue on or before the last day of the month**
31 **of the succeeding month.**

32 3. Where the aggregate amount levied and imposed upon
33 a seller by section 144.020 is less than forty-five dollars
34 in a calendar quarter, the director of revenue shall by
35 regulation permit the seller to file a return for a calendar
36 year. The return shall be filed and the taxes paid on or
37 before January thirty-first of the succeeding year.

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

49 5. Any person may advertise or hold out or state to
50 the public or to any customer directly that the tax or any

51 part thereof imposed by sections 144.010 to 144.525, and
52 required to be collected by the person, will be assumed or
53 absorbed by the person, provided that the amount of tax
54 assumed or absorbed shall be stated on any invoice or
55 receipt for the property sold or service rendered. Any
56 person violating any of the provisions of this section shall
57 be guilty of a misdemeanor. This subsection shall not apply
58 to any retailer prohibited from collecting and remitting
59 sales tax under section 66.630.

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