

SENATE CONCURRENT RESOLUTION NO. 2

Whereas, prior to 2015 the Department of Revenue was not required to notify sellers of the modification of the taxability of an item of tangible personal property or service; and

Whereas, the Department of Revenue conducted audits of several sellers prior to 2015, requiring such sellers to remit sales and use tax assessments for the failure to collect sales or use tax on items for which the Department of Revenue expanded its interpretation of taxability; and

Whereas, the Department of Revenue, as a result of audits conducted in 2018 and 2019, unreasonably required wedding venues to remit sales tax assessments for sales tax not collected for the rental of venue space; and

Whereas, the payment of such sales and use tax assessments placed an unreasonable burden on Missouri businesses; and

Whereas, the Department of Revenue is charged with implementing the laws passed by the General Assembly, and is not authorized to reinterpret the intent of such laws:

Now, Therefore, Be It Resolved that the members of the Missouri Senate, One Hundred First General Assembly, First Regular Session, the House of Representatives concurring therein, hereby call on the Missouri Department of Revenue to issue refunds for sales and use tax assessments paid by businesses and individuals as a result of an audit conducted by the Department of Revenue between August 28, 2005, and August 28, 2015, and for which the business or individual did not collect such tax from purchasers when the Department of Revenue expanded its interpretation of taxable items; and

Be It Further Resolved that the members of the Missouri General Assembly hereby call on the Missouri Department of Revenue to issue refunds to businesses and individuals that offered wedding venues and that paid sales and use tax assessments as a result of an audit conducted by the Department of Revenue between January 1, 2018, and October 1, 2019; and

Be It Further Resolved that the Secretary of the Senate be instructed to prepare a properly inscribed copy of this resolution for the Director of Revenue.