

SENATE SUBSTITUTE  
FOR  
SENATE BILL NO. 762  
AN ACT

To repeal sections 32.095, 144.070, 144.1021, 301.147, 307.350, and 643.315, RSMo, and section 144.020 as enacted by house bill no. 220, one hundredth general assembly, first regular session, and section 144.020 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session, and to enact in lieu thereof eight new sections relating to motor vehicles.

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

Section A. Sections 32.095, 144.070, 144.1021, 301.147, 2 307.350, and 643.315, RSMo, and section 144.020 as enacted by 3 house bill no. 220, one hundredth general assembly, first 4 regular session, and section 144.020 as enacted by senate bills 5 nos. 153 & 97, one hundred first general assembly, first regular 6 session, are repealed and eight new sections enacted in lieu 7 thereof, to be known as sections 32.095, 144.020, 144.070, 8 144.1021, 301.033, 301.147, 307.350, and 643.315, to read as 9 follows:

32.095. 1. **[Beginning January 1, 2012,]** The director 2 of the department of revenue may select or appoint any motor 3 vehicle dealer, as such term is defined in chapter 301, to 4 act as an agent of the department of revenue for the purpose 5 of titling **[and registering]** motor vehicles under chapter 6 301. Such motor vehicle dealers shall only act as an agent 7 under this section **[for an initial]** upon the sale **[or lease]** 8 of a motor vehicle**[, but shall not act as an agent under** 9 **this section for any subsequent registration under chapter** 10 **301 or 306]** by the motor vehicle dealer.

11           2. No vehicle shall be titled under this section prior  
12 to implementation by the department of revenue of the system  
13 established under subsection 3 of section 301.558.

14           3. The director of revenue may promulgate rules to  
15 administer the provisions of this section. Any rule or  
16 portion of a rule, as that term is defined in section  
17 536.010, that is created under the authority delegated in  
18 this section shall become effective only if it complies with  
19 and is subject to all of the provisions of chapter 536 and,  
20 if applicable, section 536.028. This section and chapter  
21 536 are nonseverable and if any of the powers vested with  
22 the general assembly pursuant to chapter 536 to review, to  
23 delay the effective date, or to disapprove and annul a rule  
24 are subsequently held unconstitutional, then the grant of  
25 rulemaking authority and any rule proposed or adopted after  
26 August 28, 2009, shall be invalid and void.

2           [144.020. 1. A tax is hereby levied and  
3 imposed for the privilege of titling new and  
4 used motor vehicles, trailers, boats, and  
5 outboard motors purchased or acquired for use on  
6 the highways or waters of this state which are  
7 required to be titled under the laws of the  
8 state of Missouri and, except as provided in  
9 subdivision (9) of this subsection, upon all  
10 sellers for the privilege of engaging in the  
11 business of selling tangible personal property  
12 or rendering taxable service at retail in this  
13 state. The rate of tax shall be as follows:

14           (1) Upon every retail sale in this state  
15 of tangible personal property, excluding motor  
16 vehicles, trailers, motorcycles, mopeds,  
17 motortricycles, boats and outboard motors  
18 required to be titled under the laws of the  
19 state of Missouri and subject to tax under  
20 subdivision (9) of this subsection, a tax  
21 equivalent to four percent of the purchase price  
22 paid or charged, or in case such sale involves  
23 the exchange of property, a tax equivalent to  
24 four percent of the consideration paid or  
25 charged, including the fair market value of the  
26 property exchanged at the time and place of the  
27 exchange, except as otherwise provided in  
28 section 144.025;

29           (2) A tax equivalent to four percent of  
30 the amount paid for admission and seating  
31 accommodations, or fees paid to, or in any place  
of amusement, entertainment or recreation, games

32 and athletic events, except amounts paid for any  
33 instructional class;

34 (3) A tax equivalent to four percent of  
35 the basic rate paid or charged on all sales of  
36 electricity or electrical current, water and  
37 gas, natural or artificial, to domestic,  
38 commercial or industrial consumers;

39 (4) (a) A tax equivalent to four percent  
40 on the basic rate paid or charged on all sales  
41 of local and long distance telecommunications  
42 service to telecommunications subscribers and to  
43 others through equipment of telecommunications  
44 subscribers for the transmission of messages and  
45 conversations and upon the sale, rental or  
46 leasing of all equipment or services pertaining  
47 or incidental thereto; except that, the payment  
48 made by telecommunications subscribers or  
49 others, pursuant to section 144.060, and any  
50 amounts paid for access to the internet or  
51 interactive computer services shall not be  
52 considered as amounts paid for  
53 telecommunications services;

54 (b) If local and long distance  
55 telecommunications services subject to tax under  
56 this subdivision are aggregated with and not  
57 separately stated from charges for  
58 telecommunications service or other services not  
59 subject to tax under this subdivision,  
60 including, but not limited to, interstate or  
61 international telecommunications services, then  
62 the charges for nontaxable services may be  
63 subject to taxation unless the  
64 telecommunications provider can identify by  
65 reasonable and verifiable standards such portion  
66 of the charges not subject to such tax from its  
67 books and records that are kept in the regular  
68 course of business, including, but not limited  
69 to, financial statement, general ledgers,  
70 invoice and billing systems and reports, and  
71 reports for regulatory tariffs and other  
72 regulatory matters;

73 (c) A telecommunications provider shall  
74 notify the director of revenue of its intention  
75 to utilize the standards described in paragraph  
76 (b) of this subdivision to determine the charges  
77 that are subject to sales tax under this  
78 subdivision. Such notification shall be in  
79 writing and shall meet standardized criteria  
80 established by the department regarding the form  
81 and format of such notice;

82 (d) The director of revenue may promulgate  
83 and enforce reasonable rules and regulations for  
84 the administration and enforcement of the  
85 provisions of this subdivision. Any rule or  
86 portion of a rule, as that term is defined in  
87 section 536.010, that is created under the  
88 authority delegated in this section shall become  
89 effective only if it complies with and is  
90 subject to all of the provisions of chapter 536

91 and, if applicable, section 536.028. This  
92 section and chapter 536 are nonseverable and if  
93 any of the powers vested with the general  
94 assembly pursuant to chapter 536 to review, to  
95 delay the effective date, or to disapprove and  
96 annul a rule are subsequently held  
97 unconstitutional, then the grant of rulemaking  
98 authority and any rule proposed or adopted after  
99 August 28, 2019, shall be invalid and void;

100 (5) A tax equivalent to four percent of  
101 the basic rate paid or charged for all sales of  
102 services for transmission of messages of  
103 telegraph companies;

104 (6) A tax equivalent to four percent on  
105 the amount of sales or charges for all rooms,  
106 meals and drinks furnished at any hotel, motel,  
107 tavern, inn, restaurant, eating house,  
108 drugstore, dining car, tourist cabin, tourist  
109 camp or other place in which rooms, meals or  
110 drinks are regularly served to the public. The  
111 tax imposed under this subdivision shall not  
112 apply to any automatic mandatory gratuity for a  
113 large group imposed by a restaurant when such  
114 gratuity is reported as employee tip income and  
115 the restaurant withholds income tax under  
116 section 143.191 on such gratuity;

117 (7) A tax equivalent to four percent of  
118 the amount paid or charged for intrastate  
119 tickets by every person operating a railroad,  
120 sleeping car, dining car, express car, boat,  
121 airplane and such buses and trucks as are  
122 licensed by the division of motor carrier and  
123 railroad safety of the department of economic  
124 development of Missouri, engaged in the  
125 transportation of persons for hire;

126 (8) A tax equivalent to four percent of  
127 the amount paid or charged for rental or lease  
128 of tangible personal property, provided that if  
129 the lessor or renter of any tangible personal  
130 property had previously purchased the property  
131 under the conditions of sale at retail or leased  
132 or rented the property and the tax was paid at  
133 the time of purchase, lease or rental, the  
134 lessor, sublessor, renter or subrenter shall not  
135 apply or collect the tax on the subsequent  
136 lease, sublease, rental or subrental receipts  
137 from that property. The purchase, rental or  
138 lease of motor vehicles, trailers, motorcycles,  
139 mopeds, motortricycles, boats, and outboard  
140 motors shall be taxed and the tax paid as  
141 provided in this section and section 144.070.  
142 In no event shall the rental or lease of boats  
143 and outboard motors be considered a sale,  
144 charge, or fee to, for or in places of  
145 amusement, entertainment or recreation nor shall  
146 any such rental or lease be subject to any tax  
147 imposed to, for, or in such places of amusement,  
148 entertainment or recreation. Rental and leased  
149 boats or outboard motors shall be taxed under

150 the provisions of the sales tax laws as provided  
151 under such laws for motor vehicles and  
152 trailers. Tangible personal property which is  
153 exempt from the sales or use tax under section  
154 144.030 upon a sale thereof is likewise exempt  
155 from the sales or use tax upon the lease or  
156 rental thereof;

157 (9) A tax equivalent to four percent of  
158 the purchase price, as defined in section  
159 144.070, of new and used motor vehicles,  
160 trailers, boats, and outboard motors purchased  
161 or acquired for use on the highways or waters of  
162 this state which are required to be registered  
163 under the laws of the state of Missouri. This  
164 tax is imposed on the person titling such  
165 property, and shall be paid according to the  
166 procedures in section 144.440.

167 2. All tickets sold which are sold under  
168 the provisions of sections 144.010 to 144.525  
169 which are subject to the sales tax shall have  
170 printed, stamped or otherwise endorsed thereon,  
171 the words "This ticket is subject to a sales  
172 tax.".]

144.020. 1. A tax is hereby levied and imposed for  
2 the privilege of titling new and used motor vehicles,  
3 trailers, boats, and outboard motors purchased or acquired  
4 for use on the highways or waters of this state which are  
5 required to be titled under the laws of the state of  
6 Missouri and, except as provided in subdivision (9) of this  
7 subsection, upon all sellers for the privilege of engaging  
8 in the business of selling tangible personal property or  
9 rendering taxable service at retail in this state. The rate  
10 of tax shall be as follows:

11 (1) Upon every retail sale in this state of tangible  
12 personal property, excluding motor vehicles, trailers,  
13 motorcycles, mopeds, motortricycles, boats and outboard  
14 motors required to be titled under the laws of the state of  
15 Missouri and subject to tax under subdivision (9) of this  
16 subsection, a tax equivalent to four percent of the purchase  
17 price paid or charged, or in case such sale involves the  
18 exchange of property, a tax equivalent to four percent of  
19 the consideration paid or charged, including the fair market

20 value of the property exchanged at the time and place of the  
21 exchange, except as otherwise provided in section 144.025;

22 (2) A tax equivalent to four percent of the amount  
23 paid for admission and seating accommodations, or fees paid  
24 to, or in any place of amusement, entertainment or  
25 recreation, games and athletic events, except amounts paid  
26 for any instructional class;

27 (3) A tax equivalent to four percent of the basic rate  
28 paid or charged on all sales of electricity or electrical  
29 current, water and gas, natural or artificial, to domestic,  
30 commercial or industrial consumers;

31 (4) (a) A tax equivalent to four percent on the basic  
32 rate paid or charged on all sales of local and long distance  
33 telecommunications service to telecommunications subscribers  
34 and to others through equipment of telecommunications  
35 subscribers for the transmission of messages and  
36 conversations and upon the sale, rental or leasing of all  
37 equipment or services pertaining or incidental thereto;  
38 except that, the payment made by telecommunications  
39 subscribers or others, pursuant to section 144.060, and any  
40 amounts paid for access to the internet or interactive  
41 computer services shall not be considered as amounts paid  
42 for telecommunications services;

43 (b) If local and long distance telecommunications  
44 services subject to tax under this subdivision are  
45 aggregated with and not separately stated from charges for  
46 telecommunications service or other services not subject to  
47 tax under this subdivision, including, but not limited to,  
48 interstate or international telecommunications services,  
49 then the charges for nontaxable services may be subject to  
50 taxation unless the telecommunications provider can identify  
51 by reasonable and verifiable standards such portion of the  
52 charges not subject to such tax from its books and records

53 that are kept in the regular course of business, including,  
54 but not limited to, financial statement, general ledgers,  
55 invoice and billing systems and reports, and reports for  
56 regulatory tariffs and other regulatory matters;

57 (c) A telecommunications provider shall notify the  
58 director of revenue of its intention to utilize the  
59 standards described in paragraph (b) of this subdivision to  
60 determine the charges that are subject to sales tax under  
61 this subdivision. Such notification shall be in writing and  
62 shall meet standardized criteria established by the  
63 department regarding the form and format of such notice;

64 (d) The director of revenue may promulgate and enforce  
65 reasonable rules and regulations for the administration and  
66 enforcement of the provisions of this subdivision. Any rule  
67 or portion of a rule, as that term is defined in section  
68 536.010, that is created under the authority delegated in  
69 this section shall become effective only if it complies with  
70 and is subject to all of the provisions of chapter 536 and,  
71 if applicable, section 536.028. This section and chapter  
72 536 are nonseverable and if any of the powers vested with  
73 the general assembly pursuant to chapter 536 to review, to  
74 delay the effective date, or to disapprove and annul a rule  
75 are subsequently held unconstitutional, then the grant of  
76 rulemaking authority and any rule proposed or adopted after  
77 August 28, 2019, shall be invalid and void;

78 (5) A tax equivalent to four percent of the basic rate  
79 paid or charged for all sales of services for transmission  
80 of messages of telegraph companies;

81 (6) A tax equivalent to four percent on the amount of  
82 sales or charges for all rooms, meals and drinks furnished  
83 at any hotel, motel, tavern, inn, restaurant, eating house,  
84 drugstore, dining car, tourist cabin, tourist camp or other  
85 place in which rooms, meals or drinks are regularly served

86 to the public. The tax imposed under this subdivision shall  
87 not apply to any automatic mandatory gratuity for a large  
88 group imposed by a restaurant when such gratuity is reported  
89 as employee tip income and the restaurant withholds income  
90 tax under section 143.191 on such gratuity;

91 (7) A tax equivalent to four percent of the amount  
92 paid or charged for intrastate tickets by every person  
93 operating a railroad, sleeping car, dining car, express car,  
94 boat, airplane and such buses and trucks as are licensed by  
95 the division of motor carrier and railroad safety of the  
96 department of economic development of Missouri, engaged in  
97 the transportation of persons for hire;

98 (8) A tax equivalent to four percent of the amount  
99 paid or charged for rental or lease of tangible personal  
100 property, provided that if the lessor or renter of any  
101 tangible personal property had previously purchased the  
102 property under the conditions of sale at retail or leased or  
103 rented the property and the tax was paid at the time of  
104 purchase, lease or rental, the lessor, sublessor, renter or  
105 subrenter shall not apply or collect the tax on the  
106 subsequent lease, sublease, rental or subrental receipts  
107 from that property. The purchase, rental or lease of motor  
108 vehicles, trailers, motorcycles, mopeds, motortricycles,  
109 boats, and outboard motors shall be taxed and the tax paid  
110 as provided in this section and section 144.070. In no  
111 event shall the rental or lease of boats and outboard motors  
112 be considered a sale, charge, or fee to, for or in places of  
113 amusement, entertainment or recreation nor shall any such  
114 rental or lease be subject to any tax imposed to, for, or in  
115 such places of amusement, entertainment or recreation.  
116 Rental and leased boats or outboard motors shall be taxed  
117 under the provisions of the sales tax laws as provided under  
118 such laws for motor vehicles and trailers. Tangible



119 personal property which is exempt from the sales or use tax  
120 under section 144.030 upon a sale thereof is likewise exempt  
121 from the sales or use tax upon the lease or rental thereof;

122 (9) A tax equivalent to four percent of the purchase  
123 price, as defined in section 144.070, of new and used motor  
124 vehicles, trailers, boats, and outboard motors purchased or  
125 acquired for use on the highways or waters of this state  
126 which are required to be registered under the laws of the  
127 state of Missouri. This tax is imposed on the person  
128 titling such property, and shall be paid according to the  
129 procedures in section 144.070 or 144.440.

130 2. All tickets sold which are sold under the  
131 provisions of this chapter which are subject to the sales  
132 tax shall have printed, stamped or otherwise endorsed  
133 thereon, the words "This ticket is subject to a sales tax."

144.070. 1. At the time the owner of any new or used  
2 motor vehicle, trailer, boat, or outboard motor which was  
3 acquired in a transaction subject to sales tax under the  
4 Missouri sales tax law makes application to the director of  
5 revenue for an official certificate of title and the  
6 registration of the motor vehicle, trailer, boat, or  
7 outboard motor as otherwise provided by law, the owner shall  
8 present to the director of revenue evidence satisfactory to  
9 the director of revenue showing the purchase price exclusive  
10 of any charge incident to the extension of credit paid by or  
11 charged to the applicant in the acquisition of the motor  
12 vehicle, trailer, boat, or outboard motor, or that no sales  
13 tax was incurred in its acquisition, and if sales tax was  
14 incurred in its acquisition, the applicant shall pay or  
15 cause to be paid to the director of revenue the sales tax  
16 provided by the Missouri sales tax law in addition to the  
17 registration fees now or hereafter required according to  
18 law, and the director of revenue shall not issue a

19 certificate of title for any new or used motor vehicle,  
20 trailer, boat, or outboard motor subject to sales tax as  
21 provided in the Missouri sales tax law until the tax levied  
22 for the sale of the same under sections 144.010 to 144.510  
23 has been paid as provided in this section or is registered  
24 under the provisions of subsection 5 of this section.

25         2. As used in subsection 1 of this section, the term  
26 "purchase price" shall mean the total amount of the contract  
27 price agreed upon between the seller and the applicant in  
28 the acquisition of the motor vehicle, trailer, boat, or  
29 outboard motor, regardless of the medium of payment therefor.

30         3. In the event that the purchase price is unknown or  
31 undisclosed, or that the evidence thereof is not  
32 satisfactory to the director of revenue, the same shall be  
33 fixed by appraisalment by the director.

34         4. The director of the department of revenue shall  
35 endorse upon the official certificate of title issued by the  
36 director upon such application an entry showing that such  
37 sales tax has been paid or that the motor vehicle, trailer,  
38 boat, or outboard motor represented by such certificate is  
39 exempt from sales tax and state the ground for such  
40 exemption.

41         5. Any person, company, or corporation engaged in the  
42 business of renting or leasing motor vehicles, trailers,  
43 boats, or outboard motors, which are to be used exclusively  
44 for rental or lease purposes, and not for resale, may apply  
45 to the director of revenue for authority to operate as a  
46 leasing or rental company and pay an annual fee of two  
47 hundred fifty dollars for such authority. Any company  
48 approved by the director of revenue may pay the tax due on  
49 any motor vehicle, trailer, boat, or outboard motor as  
50 required in section 144.020 at the time of registration  
51 thereof or in lieu thereof may pay a sales tax as provided

52 in sections 144.010, 144.020, 144.070 and 144.440. A sales  
53 tax shall be charged to and paid by a leasing company which  
54 does not exercise the option of paying in accordance with  
55 section 144.020, on the amount charged for each rental or  
56 lease agreement while the motor vehicle, trailer, boat, or  
57 outboard motor is domiciled in this state. Any motor  
58 vehicle, trailer, boat, or outboard motor which is leased as  
59 the result of a contract executed in this state shall be  
60 presumed to be domiciled in this state.

61 6. Every applicant to be a registered fleet owner as  
62 described in subsections 6 to 10 of section 301.032 shall  
63 furnish with the application to operate as a registered  
64 fleet owner a corporate surety bond or irrevocable letter of  
65 credit, as defined in section 400.5-102, issued by any state  
66 or federal financial institution in the penal sum of one  
67 hundred thousand dollars, on a form approved by the  
68 department. The bond or irrevocable letter of credit shall  
69 be conditioned upon the registered fleet owner complying  
70 with the provisions of any statutes applicable to registered  
71 fleet owners, and the bond shall be an indemnity for any  
72 loss sustained by reason of the acts of the person bonded  
73 when such acts constitute grounds for the suspension or  
74 revocation of the registered fleet owner license. The bond  
75 shall be executed in the name of the state of Missouri for  
76 the benefit of all aggrieved parties or the irrevocable  
77 letter of credit shall name the state of Missouri as the  
78 beneficiary; except that, the aggregate liability of the  
79 surety or financial institution to the aggrieved parties  
80 shall, in no event, exceed the amount of the bond or  
81 irrevocable letter of credit. The proceeds of the bond or  
82 irrevocable letter of credit shall be paid upon receipt by  
83 the department of a final judgment from a Missouri court of

84 competent jurisdiction against the principal and in favor of  
85 an aggrieved party.

86 7. Any corporation may have one or more of its  
87 divisions separately apply to the director of revenue for  
88 authorization to operate as a leasing company, provided that  
89 the corporation:

90 (1) Has filed a written consent with the director  
91 authorizing any of its divisions to apply for such authority;

92 (2) Is authorized to do business in Missouri;

93 (3) Has agreed to treat any sale of a motor vehicle,  
94 trailer, boat, or outboard motor from one of its divisions  
95 to another of its divisions as a sale at retail;

96 (4) Has registered under the fictitious name  
97 provisions of sections 417.200 to 417.230 each of its  
98 divisions doing business in Missouri as a leasing company;  
99 and

100 (5) Operates each of its divisions on a basis separate  
101 from each of its other divisions. However, when the  
102 transfer of a motor vehicle, trailer, boat or outboard motor  
103 occurs within a corporation which holds a license to operate  
104 as a motor vehicle or boat dealer pursuant to sections  
105 301.550 to 301.573 the provisions in subdivision (3) of this  
106 subsection shall not apply.

107 8. If the owner of any motor vehicle, trailer, boat,  
108 or outboard motor desires to charge and collect sales tax as  
109 provided in this section, the owner shall make application  
110 to the director of revenue for a permit to operate as a  
111 motor vehicle, trailer, boat, or outboard motor leasing  
112 company. The director of revenue shall promulgate rules and  
113 regulations determining the qualifications of such a  
114 company, and the method of collection and reporting of sales  
115 tax charged and collected. Such regulations shall apply  
116 only to owners of motor vehicles, trailers, boats, or

117 outboard motors, electing to qualify as motor vehicle,  
118 trailer, boat, or outboard motor leasing companies under the  
119 provisions of subsection 5 of this section, and no motor  
120 vehicle renting or leasing, trailer renting or leasing, or  
121 boat or outboard motor renting or leasing company can come  
122 under sections 144.010, 144.020, 144.070 and 144.440 unless  
123 all motor vehicles, trailers, boats, and outboard motors  
124 held for renting and leasing are included.

125 9. Any person, company, or corporation engaged in the  
126 business of renting or leasing three thousand five hundred  
127 or more motor vehicles which are to be used exclusively for  
128 rental or leasing purposes and not for resale, and that has  
129 applied to the director of revenue for authority to operate  
130 as a leasing company may also operate as a registered fleet  
131 owner as prescribed in section 301.032.

132 10. Beginning July 1, 2010, any motor vehicle dealer  
133 licensed under section 301.560 engaged in the business of  
134 selling motor vehicles or trailers may apply to the director  
135 of revenue for authority to collect and remit the sales tax  
136 required under [this section] the Missouri sales tax law and  
137 section 32.087 on all motor vehicles sold by the motor  
138 vehicle dealer. Beginning January 1, 2023, every motor  
139 vehicle dealer licensed under section 301.560 engaged in the  
140 business of selling motor vehicles or trailers shall apply  
141 to the director of revenue for authority to collect and  
142 remit the sales tax required under the Missouri sales tax  
143 law and section 32.087 on all motor vehicles sold by the  
144 motor vehicle dealer. Beginning at the time motor vehicle  
145 dealers receive notification that the system under  
146 subsection 3 of section 301.558 has been implemented, every  
147 motor vehicle dealer licensed under section 301.560 engaged  
148 in the business of selling motor vehicles or trailers shall  
149 collect and remit the sales tax required under the Missouri

150 sales tax law and section 32.087 on all motor vehicles sold  
151 by the motor vehicle dealer. A motor vehicle dealer  
152 receiving authority to collect and remit the tax is subject  
153 to all provisions under sections 144.010 to 144.525. Any  
154 motor vehicle dealer authorized to collect and remit sales  
155 taxes on motor vehicles under this subsection shall be  
156 entitled to deduct and retain an amount equal to two percent  
157 of the motor vehicle sales tax pursuant to section 144.140.  
158 Any amount of the tax collected under this subsection that  
159 is retained by a motor vehicle dealer pursuant to section  
160 144.140 shall not constitute state revenue. In no event  
161 shall revenues from the general revenue fund or any other  
162 state fund be utilized to compensate motor vehicle dealers  
163 for their role in collecting and remitting sales taxes on  
164 motor vehicles. In the event this subsection or any portion  
165 thereof is held to violate Article IV, Section 30(b) of the  
166 Missouri Constitution, no motor vehicle dealer shall be  
167 authorized to collect and remit sales taxes on motor  
168 vehicles under this section. No motor vehicle dealer shall  
169 seek compensation from the state of Missouri or its agencies  
170 if a court of competent jurisdiction declares that the  
171 retention of two percent of the motor vehicle sales tax is  
172 unconstitutional and orders the return of such revenues.

144.1021. The enactment of sections 143.177, 144.608,  
2 144.637, 144.638, and 144.752 of this act; the repeal and  
3 reenactment of sections 143.011, 144.011, 144.014,  
4 [144.020,] 144.049, 144.054, 144.140, 144.526, and 144.605  
5 of this act; and the repeal of sections 144.710, 144.1000,  
6 144.1003, 144.1006, 144.1009, 144.1012, and 144.1015 of this  
7 act shall become effective January 1, 2023.

301.033. 1. Notwithstanding the provisions of  
2 sections 301.030 and 301.035 to the contrary, the director  
3 of revenue shall establish a system of registration on a

4 calendar year basis of all farm vehicles, as defined in  
5 section 302.700, owned or purchased by a farm vehicle fleet  
6 owner registered under this section. The director of  
7 revenue shall prescribe the forms for such farm vehicle  
8 fleet registration and the forms and procedures for the  
9 registration updates prescribed in this section. Any owner  
10 of more than one farm vehicle which is required to be  
11 registered under this chapter may, at his or her option,  
12 register a fleet of farm vehicles on a calendar year or  
13 biennial basis under this section in lieu of the  
14 registration periods provided in sections 301.030, 301.035,  
15 and 301.147. The director shall issue an identification  
16 number to each registered owner of a fleet of farm vehicles  
17 registered under this section.

18 2. All farm vehicles included in the fleet of a  
19 registered farm vehicle fleet owner shall be registered  
20 during April of the corresponding year or on a prorated  
21 basis as provided in subsection 3 of this section. Fees of  
22 all vehicles in the farm vehicle fleet to be registered on a  
23 calendar year basis or on a biennial basis shall be payable  
24 not later than the last day of April of the corresponding  
25 year, with two years' fees due for biennially-registered  
26 vehicles. Notwithstanding the provisions of section  
27 307.355, an application for registration of a farm vehicle  
28 fleet shall be accompanied by a certificate of inspection  
29 and approval issued no more than one hundred twenty days  
30 prior to the date of application. The fees for vehicles  
31 added to the farm vehicle fleet which are required to be  
32 licensed at the time of registration shall be payable at the  
33 time of registration, except that when such vehicle is  
34 licensed between July first and September thirtieth the fee  
35 shall be three-fourths the annual fee, when licensed between  
36 October first and December thirty-first the fee shall be one-

37 half the annual fee, and when licensed on or after January  
38 first the fee shall be one-fourth the annual fee. If  
39 biennial registration is sought for vehicles added to a farm  
40 vehicle fleet, an additional year's annual fee shall be  
41 added to the partial year's prorated fee.

42 3. At any time during the calendar year in which an  
43 owner of a farm vehicle fleet purchases or otherwise  
44 acquires a farm vehicle which is to be added to the farm  
45 vehicle fleet or transfers plates to a fleet vehicle, the  
46 owner shall present to the director of revenue the  
47 identification number as a fleet number and may register the  
48 vehicle for the partial year as provided in subsection 2 of  
49 this section. The farm vehicle fleet owner shall also be  
50 charged a transfer fee of two dollars for each vehicle so  
51 transferred under this subsection.

52 4. Except as specifically provided in this subsection,  
53 all farm vehicles registered under this section shall be  
54 issued a special license plate which shall have the words  
55 "Farm Fleet Vehicle" and shall meet the requirements  
56 prescribed by section 301.130. Farm fleet vehicles shall be  
57 issued multiyear license plates as provided in this section  
58 which shall not require issuance of a renewal tab. Upon  
59 payment of appropriate registration fees, the director of  
60 revenue shall issue a registration certificate or other  
61 suitable evidence of payment of the annual or biennial fee,  
62 and such evidence of payment shall be carried at all times  
63 in the vehicle for which it is issued.

64 5. The director shall make all necessary rules and  
65 regulations for the administration of this section and shall  
66 design all necessary forms required by this section. Any  
67 rule or portion of a rule, as that term is defined in  
68 section 536.010, that is created under the authority  
69 delegated in this section shall become effective only if it



70 complies with and is subject to all the provisions of  
71 chapter 536 and, if applicable, section 536.028. This  
72 section and chapter 536 are nonseverable, and if any of the  
73 powers vested with the general assembly under chapter 536 to  
74 review, to delay the effective date, or to disapprove and  
75 annul a rule are subsequently held unconstitutional, then  
76 the grant of rulemaking authority and any rule proposed or  
77 adopted after August 28, 2022, shall be invalid and void.

301.147. 1. Notwithstanding the provisions of section  
2 301.020 to the contrary, beginning July 1, 2000, the  
3 director of revenue may provide owners of motor vehicles,  
4 other than commercial motor vehicles licensed in excess of  
5 fifty-four thousand pounds gross weight, the option of  
6 biennially registering motor vehicles[. Any vehicle  
7 manufactured as an even-numbered model year vehicle shall be  
8 renewed each even-numbered calendar year and any such  
9 vehicle manufactured as an odd-numbered model year vehicle  
10 shall be renewed each odd-numbered calendar year], subject  
11 to the following requirements:

12 (1) The fee collected at the time of biennial  
13 registration shall include the annual registration fee plus  
14 a pro rata amount for the additional twelve months of the  
15 biennial registration;

16 (2) Presentation of all documentation otherwise  
17 required by law for vehicle registration including, but not  
18 limited to, a personal property tax receipt or certified  
19 statement for the preceding year that no such taxes were due  
20 as set forth in section 301.025, proof of a motor vehicle  
21 safety inspection and any applicable emission inspection  
22 conducted within sixty days prior to the date of application  
23 and proof of insurance as required by section 303.026.

24 2. The director of revenue may prescribe rules and  
25 regulations for the effective administration of this

26 section. The director is authorized to adopt those rules  
27 that are reasonable and necessary to accomplish the limited  
28 duties specifically delegated within this section. Any rule  
29 or portion of a rule, as that term is defined in section  
30 536.010, that is promulgated pursuant to the authority  
31 delegated in this section shall become effective only if it  
32 has been promulgated pursuant to the provisions of chapter  
33 536. This section and chapter 536 are nonseverable and if  
34 any of the powers vested with the general assembly pursuant  
35 to chapter 536 to review, to delay the effective date or to  
36 disapprove and annul a rule are subsequently held  
37 unconstitutional, then the grant of rulemaking authority and  
38 any rule proposed or adopted after July 1, 2000, shall be  
39 invalid and void.

40 3. The director of revenue shall have the authority to  
41 stagger the registration period of motor vehicles other than  
42 commercial motor vehicles licensed in excess of twelve  
43 thousand pounds gross weight. Once the owner of a motor  
44 vehicle chooses the option of biennial registration, such  
45 registration must be maintained for the full twenty-four  
46 month period.

307.350. 1. The owner of every motor vehicle as  
2 defined in section 301.010 which is required to be  
3 registered in this state, except:

4 (1) Motor vehicles having less than one hundred fifty  
5 thousand miles, for the ten-year period following their  
6 model year of manufacture, excluding prior salvage vehicles  
7 immediately following a rebuilding process and vehicles  
8 subject to the provisions of section 307.380;

9 (2) Those motor vehicles which are engaged in  
10 interstate commerce and are proportionately registered in  
11 this state with the Missouri highway reciprocity commission,  
12 although the owner may request that such vehicle be

13 inspected by an official inspection station, and a peace  
14 officer may stop and inspect such vehicles to determine  
15 whether the mechanical condition is in compliance with the  
16 safety regulations established by the United States  
17 Department of Transportation; and

18 (3) Historic motor vehicles registered pursuant to  
19 section 301.131;

20 (4) Vehicles registered in excess of twenty-four  
21 thousand pounds for a period of less than twelve months;

22 shall submit such vehicles to a biennial inspection of their  
23 mechanism and equipment in accordance with the provisions of  
24 sections 307.350 to 307.390 and obtain a certificate of  
25 inspection and approval and a sticker, seal, or other device  
26 from a duly authorized official inspection station. The  
27 inspection, except the inspection of school buses which  
28 shall be made at the time provided in section 307.375, shall  
29 be made at the time prescribed in the rules and regulations  
30 issued by the superintendent of the Missouri state highway  
31 patrol; but the inspection of a vehicle shall not be made  
32 more than sixty days prior to the date of application for  
33 registration or within sixty days of when a vehicle's  
34 registration is transferred; however, if a vehicle was  
35 purchased from a motor vehicle dealer and a valid inspection  
36 had been made within sixty days of the purchase date, the  
37 new owner shall be able to utilize an inspection performed  
38 within ninety days prior to the application for registration  
39 or transfer. [Any vehicle manufactured as an even-numbered  
40 model year vehicle shall be inspected and approved pursuant  
41 to the safety inspection program established pursuant to  
42 sections 307.350 to 307.390 in each even-numbered calendar  
43 year and any such vehicle manufactured as an odd-numbered  
44 model year vehicle shall be inspected and approved pursuant  
45 to sections 307.350 to 307.390 in each odd-numbered year.]

46 The certificate of inspection and approval shall be a  
47 sticker, seal, or other device or combination thereof, as  
48 the superintendent of the Missouri state highway patrol  
49 prescribes by regulation and shall be displayed upon the  
50 motor vehicle or trailer as prescribed by the regulations  
51 established by him. The replacement of certificates of  
52 inspection and approval which are lost or destroyed shall be  
53 made by the superintendent of the Missouri state highway  
54 patrol under regulations prescribed by him.

55 2. For the purpose of obtaining an inspection only, it  
56 shall be lawful to operate a vehicle over the most direct  
57 route between the owner's usual place of residence and an  
58 inspection station of such owner's choice, notwithstanding  
59 the fact that the vehicle does not have a current state  
60 registration license. It shall also be lawful to operate  
61 such a vehicle from an inspection station to another place  
62 where repairs may be made and to return the vehicle to the  
63 inspection station notwithstanding the absence of a current  
64 state registration license.

65 3. No person whose motor vehicle was duly inspected  
66 and approved as provided in this section shall be required  
67 to have the same motor vehicle again inspected and approved  
68 for the sole reason that such person wishes to obtain a set  
69 of any special personalized license plates available  
70 pursuant to section 301.144 or a set of any license plates  
71 available pursuant to section 301.142, prior to the  
72 expiration date of such motor vehicle's current registration.

73 4. Notwithstanding the provisions of section 307.390,  
74 violation of this section shall be deemed an infraction.

643.315. 1. Except as provided in sections 643.300 to  
2 643.355, all motor vehicles which are domiciled, registered  
3 or primarily operated in an area for which the commission  
4 has established a motor vehicle emissions inspection program

5 pursuant to sections 643.300 to 643.355 shall be inspected  
6 and approved prior to sale or transfer; provided that, if  
7 such vehicle is inspected and approved prior to sale or  
8 transfer, such vehicle shall not be subject to another  
9 emissions inspection for ninety days after the date of sale  
10 or transfer of such vehicle. [In addition, any such vehicle  
11 manufactured as an even-numbered model year vehicle shall be  
12 inspected and approved under the emissions inspection  
13 program established pursuant to sections 643.300 to 643.355  
14 in each even-numbered calendar year and any such vehicle  
15 manufactured as an odd-numbered model year vehicle shall be  
16 inspected and approved under the emissions inspection  
17 program established pursuant to sections 643.300 to 643.355  
18 in each odd-numbered calendar year.] All motor vehicles  
19 subject to the inspection requirements of sections 643.300  
20 to 643.355 shall display a valid emissions inspection  
21 sticker, and when applicable, a valid emissions inspection  
22 certificate shall be presented at the time of registration,  
23 or at least biennially for registration renewal, of such  
24 motor vehicle. The department of revenue shall require  
25 evidence of the safety and emission inspection and approval  
26 required by this section in issuing the motor vehicle  
27 [annual] registration in conformity with the procedure  
28 required by sections 307.350 to 307.390 and sections 643.300  
29 to 643.355. The director of revenue may verify that a  
30 successful safety and emissions inspection was completed via  
31 electronic means.

32 2. The inspection requirement of subsection 1 of this  
33 section shall apply to all motor vehicles except:

34 (1) Motor vehicles with a manufacturer's gross vehicle  
35 weight rating in excess of eight thousand five hundred  
36 pounds;

37           (2) Motorcycles and motortricycles if such vehicles  
38 are exempted from the motor vehicle emissions inspection  
39 under federal regulation and approved by the commission by  
40 rule;

41           (3) Model year vehicles manufactured prior to 1996;

42           (4) Vehicles which are powered exclusively by electric  
43 or hydrogen power or by fuels other than gasoline which are  
44 exempted from the motor vehicle emissions inspection under  
45 federal regulation and approved by the commission by rule;

46           (5) Motor vehicles registered in an area subject to  
47 the inspection requirements of sections 643.300 to 643.355  
48 which are domiciled and operated exclusively in an area of  
49 the state not subject to the inspection requirements of  
50 sections 643.300 to 643.355, but only if the owner of such  
51 vehicle presents to the department an affidavit that the  
52 vehicle will be operated exclusively in an area of the state  
53 not subject to the inspection requirements of sections  
54 643.300 to 643.355 for the next twenty-four months, and the  
55 owner applies for and receives a waiver which shall be  
56 presented at the time of registration or registration  
57 renewal;

58           (6) New and unused motor vehicles, of model years of  
59 the current calendar year and of any calendar year within  
60 two years of such calendar year, which have an odometer  
61 reading of less than six thousand miles at the time of  
62 original sale by a motor vehicle manufacturer or licensed  
63 motor vehicle dealer to the first user;

64           (7) Historic motor vehicles registered pursuant to  
65 section 301.131;

66           (8) School buses;

67           (9) Heavy-duty diesel-powered vehicles with a gross  
68 vehicle weight rating in excess of eight thousand five  
69 hundred pounds;

70 (10) New motor vehicles that have not been previously  
71 titled and registered, for the four-year period following  
72 their model year of manufacture, provided the odometer  
73 reading for such motor vehicles are under forty thousand  
74 miles at their first required biennial safety inspection  
75 conducted under sections 307.350 to 307.390; otherwise such  
76 motor vehicles shall be subject to the emissions inspection  
77 requirements of subsection 1 of this section during the same  
78 period that the biennial safety inspection is conducted;

79 (11) Motor vehicles that are driven fewer than twelve  
80 thousand miles between biennial safety inspections; and

81 (12) Qualified plug-in electric drive vehicles. For  
82 the purposes of this section, "qualified plug-in electric  
83 drive vehicle" shall mean a plug-in electric drive vehicle  
84 that is made by a manufacturer, has not been modified from  
85 original manufacturer specifications, and can operate solely  
86 on electric power and is capable of recharging its battery  
87 from an on-board generation source and an off-board  
88 electricity source.

89 3. The commission may, by rule, allow inspection  
90 reciprocity with other states having equivalent or more  
91 stringent testing and waiver requirements than those  
92 established pursuant to sections 643.300 to 643.355.

93 4. (1) At the time of sale, a licensed motor vehicle  
94 dealer, as defined in section 301.550, may choose to sell a  
95 motor vehicle subject to the inspection requirements of  
96 sections 643.300 to 643.355 either:

97 (a) With prior inspection and approval as provided in  
98 subdivision (2) of this subsection; or

99 (b) Without prior inspection and approval as provided  
100 in subdivision (3) of this subsection.

101 (2) If the dealer chooses to sell the vehicle with  
102 prior inspection and approval, the dealer shall disclose, in

103 writing, prior to sale, whether the vehicle obtained  
104 approval by meeting the emissions standards established  
105 pursuant to sections 643.300 to 643.355 or by obtaining a  
106 waiver pursuant to section 643.335. A vehicle sold pursuant  
107 to this subdivision by a licensed motor vehicle dealer shall  
108 be inspected and approved within the one hundred twenty days  
109 immediately preceding the date of sale, and, for the purpose  
110 of registration of such vehicle, such inspection shall be  
111 considered timely.

112 (3) If the dealer chooses to sell the vehicle without  
113 prior inspection and approval, the purchaser may return the  
114 vehicle within ten days of the date of purchase, provided  
115 that the vehicle has no more than one thousand additional  
116 miles since the time of sale, if the vehicle fails, upon  
117 inspection, to meet the emissions standards specified by the  
118 commission and the dealer shall have the vehicle inspected  
119 and approved without the option for a waiver of the  
120 emissions standard and return the vehicle to the purchaser  
121 with a valid emissions certificate and sticker within five  
122 working days or the purchaser and dealer may enter into any  
123 other mutually acceptable agreement. If the dealer chooses  
124 to sell the vehicle without prior inspection and approval,  
125 the dealer shall disclose conspicuously on the sales  
126 contract and bill of sale that the purchaser has the option  
127 to return the vehicle within ten days, provided that the  
128 vehicle has no more than one thousand additional miles since  
129 the time of sale, to have the dealer repair the vehicle and  
130 provide an emissions certificate and sticker within five  
131 working days if the vehicle fails, upon inspection, to meet  
132 the emissions standards established by the commission, or  
133 enter into any mutually acceptable agreement with the  
134 dealer. A violation of this subdivision shall be an  
135 unlawful practice as defined in section 407.020. No



136 emissions inspection shall be required pursuant to sections  
137 643.300 to 643.360 for the sale of any motor vehicle which  
138 may be sold without a certificate of inspection and  
139 approval, as provided pursuant to subsection 2 of section  
140 307.380.