

FIRST REGULAR SESSION

SENATE BILL NO. 807

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BERNSKOETTER.

3131S.01H

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales and use tax.

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

Section A. Chapter 144, RSMo, is amended by adding thereto
2 one new section, to be known as section 144.142, to read as
3 follows:

144.142. 1. In addition to the provisions of section
2 144.140 and any other provisions of law allowing for the
3 retention of sales or use tax otherwise due, beginning
4 August 28, 2025, and ending June 30, 2027, any retailer in
5 this state who is required to remit state sales or use tax
6 under this chapter shall be permitted to retain the full
7 amount of such state sales or use tax collected by the
8 retailer on any sales of:

9 (1) Tickets or admissions to a movie or film at the
10 retailer's movie or film theater;

11 (2) Tickets or admissions to a musical performance at
12 the retailer's music venue or at any mixed-use arena or
13 stadium operating as a music venue; or

14 (3) Concessions sold on-site at the retailer's movie
15 or film theater, the retailer's music venue, or any mixed-
16 use arena, stadium, or other venue operating as a music
17 venue.

18 2. The provisions of this section shall not be
19 construed to affect the collection, remittance, or
20 distribution of any local sales or use tax.

21 3. The department of revenue shall provide forms for a
22 retailer to document any sales or use tax retained under
23 this section. Such forms shall be submitted to the
24 department of revenue with the retailer's other applicable
25 sales or use tax returns, at the times provided under
26 sections 144.080 and 144.655 and any other applicable
27 provisions of this chapter.

28 4. The department of revenue may promulgate all
29 necessary rules and regulations for the administration of
30 this section. Any rule or portion of a rule, as that term
31 is defined in section 536.010, that is created under the
32 authority delegated in this section shall become effective
33 only if it complies with and is subject to all of the
34 provisions of chapter 536 and, if applicable, section
35 536.028. This section and chapter 536 are nonseverable and
36 if any of the powers vested with the general assembly
37 pursuant to chapter 536 to review, to delay the effective
38 date, or to disapprove and annul a rule are subsequently
39 held unconstitutional, then the grant of rulemaking
40 authority and any rule proposed or adopted after August 28,
41 2025, shall be invalid and void.

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