

SECOND REGULAR SESSION

SENATE BILL NO. 1136

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR VOGEL.

Read 1st time February 28, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

5150S.011

AN ACT

To repeal section 144.083, RSMo, and to enact in lieu thereof one new section relating to sales tax license renewal.

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

Section A. Section 144.083, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 144.083, to read as follows:

144.083. 1. The director of revenue shall require all persons who are
2 responsible for the collection of taxes under the provisions of section 144.080 to
3 procure a retail sales license at no cost to the licensee which shall be prominently
4 displayed at his **or her** place of business, and the license is valid **for two years**
5 **from the date of issuance, or** until revoked by the director or surrendered by
6 the person to whom issued when sales are discontinued. The director shall issue
7 the retail sales license within ten working days following the receipt of a properly
8 completed application. Any person applying for a retail sales license or
9 reinstatement of a revoked sales tax license **or renewal of a sales tax license**
10 who owes any tax under sections 144.010 to 144.510 or sections 143.191 to
11 143.261, RSMo, must pay the amount due plus interest and penalties before the
12 department may issue the applicant a license or reinstate the revoked license **or**
13 **renew the license**. All persons beginning business subsequent to August 13,
14 1986, and who are required to collect the sales tax shall secure a retail sales
15 license prior to making sales at retail. Such license may, after ten days' notice,
16 be revoked by the director of revenue only in the event the licensee shall be in
17 default for a period of sixty days in the payment of any taxes levied under section
18 144.020 or sections 143.191 to 143.261, RSMo.

19 2. The possession of a retail sales license shall be a prerequisite to the
20 issuance of any city or county occupation license or any state license which is

21 required for conducting any business where goods are sold at retail. The
22 revocation of a retailer's license by the director shall render the occupational
23 license or the state license null and void.

24 3. No person responsible for the collection of taxes under section 144.080
25 shall make sales at retail unless such person is the holder of a valid retail sales
26 license. After all appeals have been exhausted, the director of revenue may notify
27 the county or city law enforcement agency representing the area in which the
28 former licensee's business is located that the retail sales license of such person
29 has been revoked, and that any county or city occupation license of such person
30 is also revoked. The county or city may enforce the provisions of this section, and
31 may prohibit further sales at retail by such person.

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Bill

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