

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend _____ Senate Bill No. 21, Page 1, Section Title, Line 3,

2 by striking all of said line and inserting in lieu thereof the
 3 following: "to local sales taxes, with an emergency clause for a
 4 certain section."; and

5 Further amend said bill and page, section A, line 2, by
 6 inserting immediately after said line the following:

7 "32.087. 1. Within ten days after the adoption of any
 8 ordinance or order in favor of adoption of any local sales tax
 9 authorized under the local sales tax law by the voters of a
 10 taxing entity, the governing body or official of such taxing
 11 entity shall forward to the director of revenue by United States
 12 registered mail or certified mail a certified copy of the
 13 ordinance or order. The ordinance or order shall reflect the
 14 effective date thereof.

15 2. Any local sales tax so adopted shall become effective on
 16 the first day of the second calendar quarter after the director
 17 of revenue receives notice of adoption of the local sales tax,
 18 except as provided in subsection 18 of this section, and shall be
 19 imposed on all transactions on which the Missouri state sales tax
 20 is imposed.

21 3. (1) Every retailer within the jurisdiction of one or

1 more taxing entities which has imposed one or more local sales
2 taxes under the local sales tax law shall add all taxes so
3 imposed along with the tax imposed by the sales tax law of the
4 state of Missouri to the sale price and, when added, the combined
5 tax shall constitute a part of the price, and shall be a debt of
6 the purchaser to the retailer until paid, and shall be
7 recoverable at law in the same manner as the purchase price. The
8 combined rate of the state sales tax and all local sales taxes
9 shall be the sum of the rates, multiplying the combined rate
10 times the amount of the sale.

11 (2) For all tax years beginning on or after January 1,
12 2020, the total combined rate of sales taxes under the local
13 sales tax law for any given taxing jurisdiction shall not exceed
14 ten and seven hundred seventy-five thousandths percent, provided
15 that no transient guest tax shall be considered a local sales tax
16 under the local sales tax law.

17 (3) In any election in which more than one sales tax levy
18 is approved by the voters, and the passage of such levies results
19 in a combined rate of sales tax in excess of the limit provided
20 for under subdivision (2) of this subsection, only the sales tax
21 levy receiving the most votes shall be come effective, provided
22 such levy does not result in a combined rate of sales tax in
23 excess of the limit provided for under subdivision (2) of this
24 subsection.

25 4. The brackets required to be established by the director
26 of revenue under the provisions of section 144.285 shall be based
27 upon the sum of the combined rate of the state sales tax and all
28 local sales taxes imposed under the provisions of the local sales
29 tax law.

1 5. (1) The ordinance or order imposing a local sales tax
2 under the local sales tax law shall impose a tax upon all
3 transactions upon which the Missouri state sales tax is imposed
4 to the extent and in the manner provided in sections 144.010 to
5 144.525, and the rules and regulations of the director of revenue
6 issued pursuant thereto; except that the rate of the tax shall be
7 the sum of the combined rate of the state sales tax or state
8 highway use tax and all local sales taxes imposed under the
9 provisions of the local sales tax law.

10 (2) Notwithstanding any other provision of law to the
11 contrary, local taxing jurisdictions, except those in which
12 voters have approved a local use tax under section 144.757, shall
13 have placed on the ballot on or after the general election in
14 November 2014, but no later than the general election in November
15 2022, whether to repeal application of the local sales tax to the
16 titling of motor vehicles, trailers, boats, and outboard motors
17 that are subject to state sales tax under section 144.020 and
18 purchased from a source other than a licensed Missouri dealer.
19 The ballot question presented to the local voters shall contain
20 substantially the following language:

21 Shall the _____ (local jurisdiction's name) discontinue
22 applying and collecting the local sales tax on the titling of
23 motor vehicles, trailers, boats, and outboard motors that were
24 purchased from a source other than a licensed Missouri dealer?

25 Approval of this measure will result in a reduction of local
26 revenue to provide for vital services for _____ (local
27 jurisdiction's name) and it will place Missouri dealers of motor
28 vehicles, outboard motors, boats, and trailers at a competitive
29 disadvantage to non-Missouri dealers of motor vehicles, outboard

1 motors, boats, and trailers.

2 YES NO

3 If you are in favor of the question, place an "X" in the box
4 opposite "YES". If you are opposed to the question, place an "X"
5 in the box opposite "NO".

6 (3) If the ballot question set forth in subdivision (2) of
7 this subsection receives a majority of the votes cast in favor of
8 the proposal, or if the local taxing jurisdiction fails to place
9 the ballot question before the voters on or before the general
10 election in November 2022, the local taxing jurisdiction shall
11 cease applying the local sales tax to the titling of motor
12 vehicles, trailers, boats, and outboard motors that were
13 purchased from a source other than a licensed Missouri dealer.

14 (4) In addition to the requirement that the ballot question
15 set forth in subdivision (2) of this subsection be placed before
16 the voters, the governing body of any local taxing jurisdiction
17 that had previously imposed a local use tax on the use of motor
18 vehicles, trailers, boats, and outboard motors may, at any time,
19 place a proposal on the ballot at any election to repeal
20 application of the local sales tax to the titling of motor
21 vehicles, trailers, boats, and outboard motors purchased from a
22 source other than a licensed Missouri dealer. If a majority of
23 the votes cast by the registered voters voting thereon are in
24 favor of the proposal to repeal application of the local sales
25 tax to such titling, then the local sales tax shall no longer be
26 applied to the titling of motor vehicles, trailers, boats, and
27 outboard motors purchased from a source other than a licensed
28 Missouri dealer. If a majority of the votes cast by the
29 registered voters voting thereon are opposed to the proposal to

1 repeal application of the local sales tax to such titling, such
2 application shall remain in effect.

3 (5) In addition to the requirement that the ballot question
4 set forth in subdivision (2) of this subsection be placed before
5 the voters on or after the general election in November 2014, and
6 on or before the general election in November 2022, whenever the
7 governing body of any local taxing jurisdiction imposing a local
8 sales tax on the sale of motor vehicles, trailers, boats, and
9 outboard motors receives a petition, signed by fifteen percent of
10 the registered voters of such jurisdiction voting in the last
11 gubernatorial election, and calling for a proposal to be placed
12 on the ballot at any election to repeal application of the local
13 sales tax to the titling of motor vehicles, trailers, boats, and
14 outboard motors purchased from a source other than a licensed
15 Missouri dealer, the governing body shall submit to the voters of
16 such jurisdiction a proposal to repeal application of the local
17 sales tax to such titling. If a majority of the votes cast by
18 the registered voters voting thereon are in favor of the proposal
19 to repeal application of the local sales tax to such titling,
20 then the local sales tax shall no longer be applied to the
21 titling of motor vehicles, trailers, boats, and outboard motors
22 purchased from a source other than a licensed Missouri dealer.
23 If a majority of the votes cast by the registered voters voting
24 thereon are opposed to the proposal to repeal application of the
25 local sales tax to such titling, such application shall remain in
26 effect.

27 (6) Nothing in this subsection shall be construed to
28 authorize the voters of any jurisdiction to repeal application of
29 any state sales or use tax.

1 (7) If any local sales tax on the titling of motor
2 vehicles, trailers, boats, and outboard motors purchased from a
3 source other than a licensed Missouri dealer is repealed, such
4 repeal shall take effect on the first day of the second calendar
5 quarter after the election. If any local sales tax on the
6 titling of motor vehicles, trailers, boats, and outboard motors
7 purchased from a source other than a licensed Missouri dealer is
8 required to cease to be applied or collected due to failure of a
9 local taxing jurisdiction to hold an election pursuant to
10 subdivision (2) of this subsection, such cessation shall take
11 effect on March 1, 2023.

12 (8) Notwithstanding any provision of law to the contrary,
13 if any local sales tax on the titling of motor vehicles,
14 trailers, boats, and outboard motors purchased from a source
15 other than a licensed Missouri dealer is repealed after the
16 general election in November 2014, or if the taxing jurisdiction
17 failed to present the ballot to the voters at a general election
18 on or before November 2022, then the governing body of such
19 taxing jurisdiction may, at any election subsequent to the repeal
20 or after the general election in November 2022, if the
21 jurisdiction failed to present the ballot to the voters, place
22 before the voters the issue of imposing a sales tax on the
23 titling of motor vehicles, trailers, boats, and outboard motors
24 that are subject to state sales tax under section 144.020 that
25 were purchased from a source other than a licensed Missouri
26 dealer. The ballot question presented to the local voters shall
27 contain substantially the following language:

28 Shall the _____ (local jurisdiction's name) apply and
29 collect the local sales tax on the titling of motor vehicles,

1 trailers, boats, and outboard motors that are subject to state
2 sales tax under section 144.020 and purchased from a source other
3 than a licensed Missouri dealer?

4 Approval of this measure will result in an increase of local
5 revenue to provide for vital services for _____ (local
6 jurisdiction's name), and it will remove a competitive advantage
7 that non-Missouri dealers of motor vehicles, outboard motors,
8 boats, and trailers have over Missouri dealers of motor vehicles,
9 outboard motors, boats, and trailers.

10 YES NO

11 If you are in favor of the question, place an "X" in the box
12 opposite "YES". If you are opposed to the question, place an "X"
13 in the box opposite "NO".

14 (9) If any local sales tax on the titling of motor
15 vehicles, trailers, boats, and outboard motors purchased from a
16 source other than a licensed Missouri dealer is adopted, such tax
17 shall take effect and be imposed on the first day of the second
18 calendar quarter after the election.

19 6. On and after the effective date of any local sales tax
20 imposed under the provisions of the local sales tax law, the
21 director of revenue shall perform all functions incident to the
22 administration, collection, enforcement, and operation of the
23 tax, and the director of revenue shall collect in addition to the
24 sales tax for the state of Missouri all additional local sales
25 taxes authorized under the authority of the local sales tax law.
26 All local sales taxes imposed under the local sales tax law
27 together with all taxes imposed under the sales tax law of the
28 state of Missouri shall be collected together and reported upon
29 such forms and under such administrative rules and regulations as

1 may be prescribed by the director of revenue.

2 7. All applicable provisions contained in sections 144.010
3 to 144.525 governing the state sales tax and section 32.057, the
4 uniform confidentiality provision, shall apply to the collection
5 of any local sales tax imposed under the local sales tax law
6 except as modified by the local sales tax law.

7 8. All exemptions granted to agencies of government,
8 organizations, persons and to the sale of certain articles and
9 items of tangible personal property and taxable services under
10 the provisions of sections 144.010 to 144.525, as these sections
11 now read and as they may hereafter be amended, it being the
12 intent of this general assembly to ensure that the same sales tax
13 exemptions granted from the state sales tax law also be granted
14 under the local sales tax law, are hereby made applicable to the
15 imposition and collection of all local sales taxes imposed under
16 the local sales tax law.

17 9. The same sales tax permit, exemption certificate and
18 retail certificate required by sections 144.010 to 144.525 for
19 the administration and collection of the state sales tax shall
20 satisfy the requirements of the local sales tax law, and no
21 additional permit or exemption certificate or retail certificate
22 shall be required; except that the director of revenue may
23 prescribe a form of exemption certificate for an exemption from
24 any local sales tax imposed by the local sales tax law.

25 10. All discounts allowed the retailer under the provisions
26 of the state sales tax law for the collection of and for payment
27 of taxes under the provisions of the state sales tax law are
28 hereby allowed and made applicable to any local sales tax
29 collected under the provisions of the local sales tax law.

1 11. The penalties provided in section 32.057 and sections
2 144.010 to 144.525 for a violation of the provisions of those
3 sections are hereby made applicable to violations of the
4 provisions of the local sales tax law.

5 12. (1) For the purposes of any local sales tax imposed by
6 an ordinance or order under the local sales tax law, all sales,
7 except the sale of motor vehicles, trailers, boats, and outboard
8 motors required to be titled under the laws of the state of
9 Missouri, shall be deemed to be consummated at the place of
10 business of the retailer unless the tangible personal property
11 sold is delivered by the retailer or his agent to an out-of-state
12 destination. In the event a retailer has more than one place of
13 business in this state which participates in the sale, the sale
14 shall be deemed to be consummated at the place of business of the
15 retailer where the initial order for the tangible personal
16 property is taken, even though the order must be forwarded
17 elsewhere for acceptance, approval of credit, shipment or
18 billing. A sale by a retailer's agent or employee shall be
19 deemed to be consummated at the place of business from which he
20 works.

21 (2) For the purposes of any local sales tax imposed by an
22 ordinance or order under the local sales tax law, the sales tax
23 upon the titling of all motor vehicles, trailers, boats, and
24 outboard motors shall be imposed at the rate in effect at the
25 location of the residence of the purchaser, and remitted to that
26 local taxing entity, and not at the place of business of the
27 retailer, or the place of business from which the retailer's
28 agent or employee works.

29 (3) For the purposes of any local tax imposed by an

1 ordinance or under the local sales tax law on charges for mobile
2 telecommunications services, all taxes of mobile
3 telecommunications service shall be imposed as provided in the
4 Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections [116
5 through 124] 116 to 124, as amended.

6 13. Local sales taxes shall not be imposed on the seller of
7 motor vehicles, trailers, boats, and outboard motors required to
8 be titled under the laws of the state of Missouri, but shall be
9 collected from the purchaser by the director of revenue at the
10 time application is made for a certificate of title, if the
11 address of the applicant is within a taxing entity imposing a
12 local sales tax under the local sales tax law.

13 14. The director of revenue and any of his deputies,
14 assistants and employees who have any duties or responsibilities
15 in connection with the collection, deposit, transfer,
16 transmittal, disbursement, safekeeping, accounting, or recording
17 of funds which come into the hands of the director of revenue
18 under the provisions of the local sales tax law shall enter a
19 surety bond or bonds payable to any and all taxing entities in
20 whose behalf such funds have been collected under the local sales
21 tax law in the amount of one hundred thousand dollars for each
22 such tax; but the director of revenue may enter into a blanket
23 bond covering himself and all such deputies, assistants and
24 employees. The cost of any premium for such bonds shall be paid
25 by the director of revenue from the share of the collections
26 under the sales tax law retained by the director of revenue for
27 the benefit of the state.

28 15. The director of revenue shall annually report on his
29 management of each trust fund which is created under the local

1 sales tax law and administration of each local sales tax imposed
2 under the local sales tax law. He shall provide each taxing
3 entity imposing one or more local sales taxes authorized by the
4 local sales tax law with a detailed accounting of the source of
5 all funds received by him for the taxing entity. Notwithstanding
6 any other provisions of law, the state auditor shall annually
7 audit each trust fund. A copy of the director's report and
8 annual audit shall be forwarded to each taxing entity imposing
9 one or more local sales taxes.

10 16. Within the boundaries of any taxing entity where one or
11 more local sales taxes have been imposed, if any person is
12 delinquent in the payment of the amount required to be paid by
13 him under the local sales tax law or in the event a determination
14 has been made against him for taxes and penalty under the local
15 sales tax law, the limitation for bringing suit for the
16 collection of the delinquent tax and penalty shall be the same as
17 that provided in sections 144.010 to 144.525. Where the director
18 of revenue has determined that suit must be filed against any
19 person for the collection of delinquent taxes due the state under
20 the state sales tax law, and where such person is also delinquent
21 in payment of taxes under the local sales tax law, the director
22 of revenue shall notify the taxing entity in the event any person
23 fails or refuses to pay the amount of any local sales tax due so
24 that appropriate action may be taken by the taxing entity.

25 17. Where property is seized by the director of revenue
26 under the provisions of any law authorizing seizure of the
27 property of a taxpayer who is delinquent in payment of the tax
28 imposed by the state sales tax law, and where such taxpayer is
29 also delinquent in payment of any tax imposed by the local sales

1 tax law, the director of revenue shall permit the taxing entity
2 to join in any sale of property to pay the delinquent taxes and
3 penalties due the state and to the taxing entity under the local
4 sales tax law. The proceeds from such sale shall first be
5 applied to all sums due the state, and the remainder, if any,
6 shall be applied to all sums due such taxing entity.

7 18. If a local sales tax has been in effect for at least
8 one year under the provisions of the local sales tax law and
9 voters approve reimposition of the same local sales tax at the
10 same rate at an election as provided for in the local sales tax
11 law prior to the date such tax is due to expire, the tax so
12 reimposed shall become effective the first day of the first
13 calendar quarter after the director receives a certified copy of
14 the ordinance, order or resolution accompanied by a map clearly
15 showing the boundaries thereof and the results of such election,
16 provided that such ordinance, order or resolution and all
17 necessary accompanying materials are received by the director at
18 least thirty days prior to the expiration of such tax. Any
19 administrative cost or expense incurred by the state as a result
20 of the provisions of this subsection shall be paid by the city or
21 county reimposing such tax."; and

22 Further amend said bill, page 4, section B, line 2, by
23 striking "section A" and inserting in lieu thereof the following:
24 "the repeal and reenactment of section 94.900"; and further amend
25 line 4, by striking "section A" and inserting in lieu thereof the
26 following: "the repeal and reenactment of section 94.900"; and

27 Further amend the title and enacting clause accordingly.