

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/House Bill No. 220, Page 1, Section Title, Line 4,

2 by striking all of said line and inserting in lieu thereof the
3 following: "the taxation of companies regulated by the public
4 service commission."; and

5 Further amend said bill and page, section A, line 3, by
6 inserting immediately after said line the following:

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

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

1 including the fair market value of the property exchanged at the
2 time and place of the exchange, except as otherwise provided in
3 section 144.025;

4 (2) A tax equivalent to four percent of the amount paid for
5 admission and seating accommodations, or fees paid to, or in any
6 place of amusement, entertainment or recreation, games and
7 athletic events, except amounts paid for any instructional class;

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

12 (4) (a) A tax equivalent to four percent on the basic rate
13 paid or charged on all sales of local and long distance
14 telecommunications service to telecommunications subscribers and
15 to others through equipment of telecommunications subscribers for
16 the transmission of messages and conversations and upon the sale,
17 rental or leasing of all equipment or services pertaining or
18 incidental thereto; except that, the payment made by
19 telecommunications subscribers or others, pursuant to section
20 144.060, and any amounts paid for access to the internet or
21 interactive computer services shall not be considered as amounts
22 paid for telecommunications services;

23 (b) If local and long distance telecommunications services
24 subject to tax under this subdivision are aggregated with and not
25 separately stated from charges for telecommunications service or
26 other services not subject to tax under this subdivision,
27 including, but not limited to, interstate or international
28 telecommunications services, then the charges for nontaxable
29 services may be subject to taxation unless the telecommunications

1 provider can identify by reasonable and verifiable standards such
2 portion of the charges not subject to such tax from its books and
3 records that are kept in the regular course of business,
4 including, but not limited to, financial statement, general
5 ledgers, invoice and billing systems and reports, and reports for
6 regulatory tariffs and other regulatory matters;

7 (c) A telecommunications provider shall notify the director
8 of revenue of its intention to utilize the standards described in
9 paragraph (b) of this subdivision to determine the charges that
10 are subject to sales tax under this subdivision. Such
11 notification shall be in writing and shall meet standardized
12 criteria established by the department regarding the form and
13 format of such notice;

14 (d) The director of revenue may promulgate and enforce
15 reasonable rules and regulations for the administration and
16 enforcement of the provisions of this subdivision. Any rule or
17 portion of a rule, as that term is defined in section 536.010
18 that is created under the authority delegated in this section
19 shall become effective only if it complies with and is subject to
20 all of the provisions of chapter 536, and, if applicable, section
21 536.028. This section and chapter 536 are nonseverable and if
22 any of the powers vested with the general assembly pursuant to
23 chapter 536, to review, to delay the effective date, or to
24 disapprove and annul a rule are subsequently held
25 unconstitutional, then the grant of rulemaking authority and any
26 rule proposed or adopted after August 28, 2019, shall be invalid
27 and void;

28 (5) A tax equivalent to four percent of the basic rate paid
29 or charged for all sales of services for transmission of messages

1 of telegraph companies;

2 (6) A tax equivalent to four percent on the amount of sales
3 or charges for all rooms, meals and drinks furnished at any
4 hotel, motel, tavern, inn, restaurant, eating house, drugstore,
5 dining car, tourist cabin, tourist camp or other place in which
6 rooms, meals or drinks are regularly served to the public. The
7 tax imposed under this subdivision shall not apply to any
8 automatic mandatory gratuity for a large group imposed by a
9 restaurant when such gratuity is reported as employee tip income
10 and the restaurant withholds income tax under section 143.191 on
11 such gratuity;

12 (7) A tax equivalent to four percent of the amount paid or
13 charged for intrastate tickets by every person operating a
14 railroad, sleeping car, dining car, express car, boat, airplane
15 and such buses and trucks as are licensed by the division of
16 motor carrier and railroad safety of the department of economic
17 development of Missouri, engaged in the transportation of persons
18 for hire;

19 (8) A tax equivalent to four percent of the amount paid or
20 charged for rental or lease of tangible personal property,
21 provided that if the lessor or renter of any tangible personal
22 property had previously purchased the property under the
23 conditions of sale at retail or leased or rented the property and
24 the tax was paid at the time of purchase, lease or rental, the
25 lessor, sublessor, renter or subrenter shall not apply or collect
26 the tax on the subsequent lease, sublease, rental or subrental
27 receipts from that property. The purchase, rental or lease of
28 motor vehicles, trailers, motorcycles, mopeds, motortricycles,
29 boats, and outboard motors shall be taxed and the tax paid as

1 provided in this section and section 144.070. In no event shall
2 the rental or lease of boats and outboard motors be considered a
3 sale, charge, or fee to, for or in places of amusement,
4 entertainment or recreation nor shall any such rental or lease be
5 subject to any tax imposed to, for, or in such places of
6 amusement, entertainment or recreation. Rental and leased boats
7 or outboard motors shall be taxed under the provisions of the
8 sales tax laws as provided under such laws for motor vehicles and
9 trailers. Tangible personal property which is exempt from the
10 sales or use tax under section 144.030 upon a sale thereof is
11 likewise exempt from the sales or use tax upon the lease or
12 rental thereof;

13 (9) A tax equivalent to four percent of the purchase price,
14 as defined in section 144.070, of new and used motor vehicles,
15 trailers, boats, and outboard motors purchased or acquired for
16 use on the highways or waters of this state which are required to
17 be registered under the laws of the state of Missouri. This tax
18 is imposed on the person titling such property, and shall be paid
19 according to the procedures in section 144.440.

20 2. All tickets sold which are sold under the provisions of
21 sections 144.010 to 144.525 which are subject to the sales tax
22 shall have printed, stamped or otherwise endorsed thereon, the
23 words "This ticket is subject to a sales tax."."; and

24 Further amend the title and enacting clause accordingly.