

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/Senate Bill No. 24, Page 1, Section A, Line 5,

2 by inserting after all of said line the following:

3 "32.087. 1. Within ten days after the adoption of any
4 ordinance or order in favor of adoption of any local sales
5 tax authorized under the local sales tax law by the voters
6 of a taxing entity, the governing body or official of such
7 taxing entity shall forward to the director of revenue by
8 United States registered mail or certified mail a certified
9 copy of the ordinance or order. The ordinance or order
10 shall reflect the effective date thereof.

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

17 3. (1) Every retailer within the jurisdiction of one
18 or more taxing entities which has imposed one or more local
19 sales taxes under the local sales tax law shall add all
20 taxes so imposed along with the tax imposed by the sales tax
21 law of the state of Missouri to the sale price and, when
22 added, the combined tax shall constitute a part of the
23 price, and shall be a debt of the purchaser to the retailer
24 until paid, and shall be recoverable at law in the same
25 manner as the purchase price. The combined rate of the
26 state sales tax and all local sales taxes shall be the sum

27 of the rates, multiplying the combined rate times the amount
28 of the sale.

29 (2) In addition to any local sales tax imposed or
30 authorized under the local sales tax law as of January 1,
31 2022, any taxing jurisdiction may impose one or more sales
32 taxes on all retail sales made in such taxing jurisdiction
33 which are subject to taxation under the provisions of
34 chapter 144 for any purpose designated by the taxing
35 jurisdiction in its ballot of submission to its voters;
36 provided, however, that no sales tax shall be effective
37 unless the governing body of the taxing jurisdiction submits
38 to the voters of the taxing jurisdiction, at a state general
39 election, a proposal to authorize the taxing jurisdiction to
40 impose a tax under the provisions of this subsection. The
41 taxes authorized by this subsection shall be in addition to
42 any and all other sales taxes allowed by law.

43 (3) The ballot of submission shall contain, but need
44 not be limited to, the following language:

45 Shall (taxing jurisdiction's name)
46 impose a sales tax at the rate of (insert
47 amount) for the purpose of (insert
48 purpose)?

49 YES NO

50 If you are in favor of the question, place an "X" in the box
51 opposite "YES". If you are opposed to the question, place
52 an "X" in the box opposite "NO".

53 If a majority of the votes cast on the proposal by the
54 qualified voters voting thereon are in favor of the
55 proposal, then the sales tax shall be in effect. If a
56 majority of the votes cast by the qualified voters voting
57 are opposed to the proposal, then the governing body of the

58 taxing jurisdiction shall have no power to impose the sales
59 tax authorized by this subsection unless and until the
60 governing body of the taxing jurisdiction shall again have
61 submitted another proposal to authorize it to impose the
62 sales tax under the provisions of this subsection and such
63 proposal is approved by a majority of the qualified voters
64 voting thereon.

65 (4) Sales taxes imposed or authorized under the local
66 sales tax law as of January 1, 2022, and under the
67 provisions of this subsection shall not exceed the following
68 amounts:

69 (a) For local sales taxes imposed and retained by a
70 taxing entity that is incorporated as a city, town, or
71 village, the total combined rate shall not exceed five
72 percent;

73 (b) For local sales taxes imposed and retained by a
74 county, excluding cities not within a county, the total
75 combined rate shall not exceed five percent;

76 (c) For local sales taxes imposed and retained by all
77 taxing jurisdictions other than those described in
78 paragraphs (a) and (b) of this subdivision, the total
79 combined rate of sales taxes in any given taxing
80 jurisdiction shall not exceed three and one-fourth percent.

81 For the purposes of this paragraph, local sales taxes
82 imposed by taxing entities described in paragraphs (a) and
83 (b) of this subdivision in a given taxing jurisdiction shall
84 not be included in the calculation of the total combined
85 rate of sales taxes under this paragraph.

86 (5) For the purposes of subdivision (4) of this
87 subsection, no transient guest tax or convention and tourism
88 tax, including sections 92.325 to 92.340, shall be
89 considered a local sales tax under the local sales tax law.

90 (6) (a) In any election in which more than one sales
91 tax levy is approved by the voters, and the passage of such
92 levies results in a combined rate of sales tax in excess of
93 the limits provided for under subdivision (4) of this
94 subsection, only the sales tax levy receiving the most votes
95 shall become effective, provided such levy does not result
96 in a combined rate of sales tax in excess of the limits
97 provided for under subdivision (4) of this subsection.

98 (b) No taxing jurisdiction with a combined rate of
99 sales tax in excess of the rates provided in subdivision (4)
100 of this subsection as of August 28, 2021, shall be required
101 to reduce or repeal any such sales tax rate.

102 4. The brackets required to be established by the
103 director of revenue under the provisions of section 144.285
104 shall be based upon the sum of the combined rate of the
105 state sales tax and all local sales taxes imposed under the
106 provisions of the local sales tax law.

107 5. (1) The ordinance or order imposing a local sales
108 tax under the local sales tax law shall impose a tax upon
109 all transactions upon which the Missouri state sales tax is
110 imposed to the extent and in the manner provided in sections
111 144.010 to 144.525, and the rules and regulations of the
112 director of revenue issued pursuant thereto; except that the
113 rate of the tax shall be the sum of the combined rate of the
114 state sales tax or state highway use tax and all local sales
115 taxes imposed under the provisions of the local sales tax
116 law.

117 (2) Notwithstanding any other provision of law to the
118 contrary, local taxing jurisdictions, except those in which
119 voters have approved a local use tax under section 144.757,
120 shall have placed on the ballot on or after the general
121 election in November 2014, but no later than the general
122 election in November 2022, whether to repeal application of

123 the local sales tax to the titling of motor vehicles,
 124 trailers, boats, and outboard motors that are subject to
 125 state sales tax under section 144.020 and purchased from a
 126 source other than a licensed Missouri dealer. The ballot
 127 question presented to the local voters shall contain
 128 substantially the following language:

129 Shall the _____ (local jurisdiction's name)
 130 discontinue applying and collecting the local
 131 sales tax on the titling of motor vehicles,
 132 trailers, boats, and outboard motors that were
 133 purchased from a source other than a licensed
 134 Missouri dealer?

135 Approval of this measure will result in a
 136 reduction of local revenue to provide for vital
 137 services for _____ (local jurisdiction's name)
 138 and it will place Missouri dealers of motor
 139 vehicles, outboard motors, boats, and trailers at
 140 a competitive disadvantage to non-Missouri dealers
 141 of motor vehicles, outboard motors, boats, and
 142 trailers.

143 YES NO

144 If you are in favor of the question, place an "X"
 145 in the box opposite "YES". If you are opposed to
 146 the question, place an "X" in the box opposite
 147 "NO".

148 (3) If the ballot question set forth in subdivision
 149 (2) of this subsection receives a majority of the votes cast
 150 in favor of the proposal, or if the local taxing
 151 jurisdiction fails to place the ballot question before the
 152 voters on or before the general election in November 2022,
 153 the local taxing jurisdiction shall cease applying the local
 154 sales tax to the titling of motor vehicles, trailers, boats,
 155 and outboard motors that were purchased from a source other
 156 than a licensed Missouri dealer.

157 (4) In addition to the requirement that the ballot
158 question set forth in subdivision (2) of this subsection be
159 placed before the voters, the governing body of any local
160 taxing jurisdiction that had previously imposed a local use
161 tax on the use of motor vehicles, trailers, boats, and
162 outboard motors may, at any time, place a proposal on the
163 ballot at any election to repeal application of the local
164 sales tax to the titling of motor vehicles, trailers, boats,
165 and outboard motors purchased from a source other than a
166 licensed Missouri dealer. If a majority of the votes cast
167 by the registered voters voting thereon are in favor of the
168 proposal to repeal application of the local sales tax to
169 such titling, then the local sales tax shall no longer be
170 applied to the titling of motor vehicles, trailers, boats,
171 and outboard motors purchased from a source other than a
172 licensed Missouri dealer. If a majority of the votes cast
173 by the registered voters voting thereon are opposed to the
174 proposal to repeal application of the local sales tax to
175 such titling, such application shall remain in effect.

176 (5) In addition to the requirement that the ballot
177 question set forth in subdivision (2) of this subsection be
178 placed before the voters on or after the general election in
179 November 2014, and on or before the general election in
180 November 2022, whenever the governing body of any local
181 taxing jurisdiction imposing a local sales tax on the sale
182 of motor vehicles, trailers, boats, and outboard motors
183 receives a petition, signed by fifteen percent of the
184 registered voters of such jurisdiction voting in the last
185 gubernatorial election, and calling for a proposal to be
186 placed on the ballot at any election to repeal application
187 of the local sales tax to the titling of motor vehicles,
188 trailers, boats, and outboard motors purchased from a source
189 other than a licensed Missouri dealer, the governing body

190 shall submit to the voters of such jurisdiction a proposal
191 to repeal application of the local sales tax to such
192 titling. If a majority of the votes cast by the registered
193 voters voting thereon are in favor of the proposal to repeal
194 application of the local sales tax to such titling, then the
195 local sales tax shall no longer be applied to the titling of
196 motor vehicles, trailers, boats, and outboard motors
197 purchased from a source other than a licensed Missouri
198 dealer. If a majority of the votes cast by the registered
199 voters voting thereon are opposed to the proposal to repeal
200 application of the local sales tax to such titling, such
201 application shall remain in effect.

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

205 (7) If any local sales tax on the titling of motor
206 vehicles, trailers, boats, and outboard motors purchased
207 from a source other than a licensed Missouri dealer is
208 repealed, such repeal shall take effect on the first day of
209 the second calendar quarter after the election. If any
210 local sales tax on the titling of motor vehicles, trailers,
211 boats, and outboard motors purchased from a source other
212 than a licensed Missouri dealer is required to cease to be
213 applied or collected due to failure of a local taxing
214 jurisdiction to hold an election pursuant to subdivision (2)
215 of this subsection, such cessation shall take effect on
216 March 1, 2023.

217 (8) Notwithstanding any provision of law to the
218 contrary, if any local sales tax on the titling of motor
219 vehicles, trailers, boats, and outboard motors purchased
220 from a source other than a licensed Missouri dealer is
221 repealed after the general election in November 2014, or if
222 the taxing jurisdiction failed to present the ballot to the

223 voters at a general election on or before November 2022,
 224 then the governing body of such taxing jurisdiction may, at
 225 any election subsequent to the repeal or after the general
 226 election in November 2022, if the jurisdiction failed to
 227 present the ballot to the voters, place before the voters
 228 the issue of imposing a sales tax on the titling of motor
 229 vehicles, trailers, boats, and outboard motors that are
 230 subject to state sales tax under section 144.020 that were
 231 purchased from a source other than a licensed Missouri
 232 dealer. The ballot question presented to the local voters
 233 shall contain substantially the following language:

234 Shall the _____ (local jurisdiction's name)
 235 apply and collect the local sales tax on the
 236 titling of motor vehicles, trailers, boats, and
 237 outboard motors that are subject to state sales
 238 tax under section 144.020 and purchased from a
 239 source other than a licensed Missouri dealer?

240 Approval of this measure will result in an
 241 increase of local revenue to provide for vital
 242 services for _____ (local jurisdiction's
 243 name), and it will remove a competitive advantage
 244 that non-Missouri dealers of motor vehicles,
 245 outboard motors, boats, and trailers have over
 246 Missouri dealers of motor vehicles, outboard
 247 motors, boats, and trailers.

248 YES NO

249 If you are in favor of the question, place an "X"
 250 in the box opposite "YES". If you are opposed to
 251 the question, place an "X" in the box opposite
 252 "NO".

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

258 6. On and after the effective date of any local sales
259 tax imposed under the provisions of the local sales tax law,
260 the director of revenue shall perform all functions incident
261 to the administration, collection, enforcement, and
262 operation of the tax, and the director of revenue shall
263 collect in addition to the sales tax for the state of
264 Missouri all additional local sales taxes authorized under
265 the authority of the local sales tax law. All local sales
266 taxes imposed under the local sales tax law together with
267 all taxes imposed under the sales tax law of the state of
268 Missouri shall be collected together and reported upon such
269 forms and under such administrative rules and regulations as
270 may be prescribed by the director of revenue.

271 7. All applicable provisions contained in sections
272 144.010 to 144.525 governing the state sales tax and section
273 32.057, the uniform confidentiality provision, shall apply
274 to the collection of any local sales tax imposed under the
275 local sales tax law except as modified by the local sales
276 tax law.

277 8. All exemptions granted to agencies of government,
278 organizations, persons and to the sale of certain articles
279 and items of tangible personal property and taxable services
280 under the provisions of sections 144.010 to 144.525, as
281 these sections now read and as they may hereafter be
282 amended, it being the intent of this general assembly to
283 ensure that the same sales tax exemptions granted from the
284 state sales tax law also be granted under the local sales
285 tax law, are hereby made applicable to the imposition and
286 collection of all local sales taxes imposed under the local
287 sales tax law.

288 9. The same sales tax permit, exemption certificate
289 and retail certificate required by sections 144.010 to
290 144.525 for the administration and collection of the state

291 sales tax shall satisfy the requirements of the local sales
292 tax law, and no additional permit or exemption certificate
293 or retail certificate shall be required; except that the
294 director of revenue may prescribe a form of exemption
295 certificate for an exemption from any local sales tax
296 imposed by the local sales tax law.

297 10. All discounts allowed the retailer under the
298 provisions of the state sales tax law for the collection of
299 and for payment of taxes under the provisions of the state
300 sales tax law are hereby allowed and made applicable to any
301 local sales tax collected under the provisions of the local
302 sales tax law.

303 11. The penalties provided in section 32.057 and
304 sections 144.010 to 144.525 for a violation of the
305 provisions of those sections are hereby made applicable to
306 violations of the provisions of the local sales tax law.

307 12. (1) For the purposes of any local sales tax
308 imposed by an ordinance or order under the local sales tax
309 law, all sales, except the sale of motor vehicles, trailers,
310 boats, and outboard motors required to be titled under the
311 laws of the state of Missouri, shall be deemed to be
312 consummated at the place of business of the retailer unless
313 the tangible personal property sold is delivered by the
314 retailer or his agent to an out-of-state destination. In
315 the event a retailer has more than one place of business in
316 this state which participates in the sale, the sale shall be
317 deemed to be consummated at the place of business of the
318 retailer where the initial order for the tangible personal
319 property is taken, even though the order must be forwarded
320 elsewhere for acceptance, approval of credit, shipment or
321 billing. A sale by a retailer's agent or employee shall be
322 deemed to be consummated at the place of business from which
323 he works.

324 (2) For the purposes of any local sales tax imposed by
325 an ordinance or order under the local sales tax law, the
326 sales tax upon the titling of all motor vehicles, trailers,
327 boats, and outboard motors shall be imposed at the rate in
328 effect at the location of the residence of the purchaser,
329 and remitted to that local taxing entity, and not at the
330 place of business of the retailer, or the place of business
331 from which the retailer's agent or employee works.

332 (3) For the purposes of any local tax imposed by an
333 ordinance or under the local sales tax law on charges for
334 mobile telecommunications services, all taxes of mobile
335 telecommunications service shall be imposed as provided in
336 the Mobile Telecommunications Sourcing Act, 4 U.S.C.
337 Sections 116 through 124, as amended.

338 13. Local sales taxes shall not be imposed on the
339 seller of motor vehicles, trailers, boats, and outboard
340 motors required to be titled under the laws of the state of
341 Missouri, but shall be collected from the purchaser by the
342 director of revenue at the time application is made for a
343 certificate of title, if the address of the applicant is
344 within a taxing entity imposing a local sales tax under the
345 local sales tax law.

346 14. The director of revenue and any of his deputies,
347 assistants and employees who have any duties or
348 responsibilities in connection with the collection, deposit,
349 transfer, transmittal, disbursement, safekeeping,
350 accounting, or recording of funds which come into the hands
351 of the director of revenue under the provisions of the local
352 sales tax law shall enter a surety bond or bonds payable to
353 any and all taxing entities in whose behalf such funds have
354 been collected under the local sales tax law in the amount
355 of one hundred thousand dollars for each such tax; but the
356 director of revenue may enter into a blanket bond covering

357 himself and all such deputies, assistants and employees.
358 The cost of any premium for such bonds shall be paid by the
359 director of revenue from the share of the collections under
360 the sales tax law retained by the director of revenue for
361 the benefit of the state.

362 15. The director of revenue shall annually report on
363 his management of each trust fund which is created under the
364 local sales tax law and administration of each local sales
365 tax imposed under the local sales tax law. He shall provide
366 each taxing entity imposing one or more local sales taxes
367 authorized by the local sales tax law with a detailed
368 accounting of the source of all funds received by him for
369 the taxing entity. Notwithstanding any other provisions of
370 law, the state auditor shall annually audit each trust
371 fund. A copy of the director's report and annual audit
372 shall be forwarded to each taxing entity imposing one or
373 more local sales taxes.

374 16. Within the boundaries of any taxing entity where
375 one or more local sales taxes have been imposed, if any
376 person is delinquent in the payment of the amount required
377 to be paid by him under the local sales tax law or in the
378 event a determination has been made against him for taxes
379 and penalty under the local sales tax law, the limitation
380 for bringing suit for the collection of the delinquent tax
381 and penalty shall be the same as that provided in sections
382 144.010 to 144.525. Where the director of revenue has
383 determined that suit must be filed against any person for
384 the collection of delinquent taxes due the state under the
385 state sales tax law, and where such person is also
386 delinquent in payment of taxes under the local sales tax
387 law, the director of revenue shall notify the taxing entity
388 in the event any person fails or refuses to pay the amount

389 of any local sales tax due so that appropriate action may be
390 taken by the taxing entity.

391 17. Where property is seized by the director of
392 revenue under the provisions of any law authorizing seizure
393 of the property of a taxpayer who is delinquent in payment
394 of the tax imposed by the state sales tax law, and where
395 such taxpayer is also delinquent in payment of any tax
396 imposed by the local sales tax law, the director of revenue
397 shall permit the taxing entity to join in any sale of
398 property to pay the delinquent taxes and penalties due the
399 state and to the taxing entity under the local sales tax
400 law. The proceeds from such sale shall first be applied to
401 all sums due the state, and the remainder, if any, shall be
402 applied to all sums due such taxing entity.

403 18. If a local sales tax has been in effect for at
404 least one year under the provisions of the local sales tax
405 law and voters approve reimposition of the same local sales
406 tax at the same rate at an election as provided for in the
407 local sales tax law prior to the date such tax is due to
408 expire, the tax so reimposed shall become effective the
409 first day of the first calendar quarter after the director
410 receives a certified copy of the ordinance, order or
411 resolution accompanied by a map clearly showing the
412 boundaries thereof and the results of such election,
413 provided that such ordinance, order or resolution and all
414 necessary accompanying materials are received by the
415 director at least thirty days prior to the expiration of
416 such tax. Any administrative cost or expense incurred by
417 the state as a result of the provisions of this subsection
418 shall be paid by the city or county reimposing such tax.";
419 and

420 Further amend the title and enacting clause accordingly.