

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/SCS/HCS/House Bill No. 271, 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 by a taxing entity  
70 that is incorporated as a city, town, or village, the total  
71 combined rate shall not exceed five percent;

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

75 (c) For local sales taxes imposed by all taxing  
76 jurisdictions other than those described in paragraphs (a)  
77 and (b) of this subdivision, the total combined rate of  
78 sales taxes in any given taxing jurisdiction shall not  
79 exceed three and one-fourth percent. For the purposes of  
80 this paragraph, local sales taxes imposed by taxing entities  
81 described in paragraphs (a) and (b) of this subdivision in a  
82 given taxing jurisdiction shall not be included in the  
83 calculation of the total combined rate of sales taxes under  
84 this paragraph.

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

89 (6) (a) In any election in which more than one sales  
90 tax levy is approved by the voters, and the passage of such

91 levies results in a combined rate of sales tax in excess of  
92 the limits provided for under subdivision (4) of this  
93 subsection, only the sales tax levy receiving the most votes  
94 shall become effective, provided such levy does not result  
95 in a combined rate of sales tax in excess of the limits  
96 provided for under subdivision (4) of this subsection.

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

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

106 5. (1) The ordinance or order imposing a local sales  
107 tax under the local sales tax law shall impose a tax upon  
108 all transactions upon which the Missouri state sales tax is  
109 imposed to the extent and in the manner provided in sections  
110 144.010 to 144.525, and the rules and regulations of the  
111 director of revenue issued pursuant thereto; except that the  
112 rate of the tax shall be the sum of the combined rate of the  
113 state sales tax or state highway use tax and all local sales  
114 taxes imposed under the provisions of the local sales tax  
115 law.

116 (2) Notwithstanding any other provision of law to the  
117 contrary, local taxing jurisdictions, except those in which  
118 voters have approved a local use tax under section 144.757,  
119 shall have placed on the ballot on or after the general  
120 election in November 2014, but no later than the general  
121 election in November 2022, whether to repeal application of  
122 the local sales tax to the titling of motor vehicles,  
123 trailers, boats, and outboard motors that are subject to

124 state sales tax under section 144.020 and purchased from a  
 125 source other than a licensed Missouri dealer. The ballot  
 126 question presented to the local voters shall contain  
 127 substantially the following language:

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

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

142                                YES                                NO

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

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

156       (4) In addition to the requirement that the ballot  
 157       question set forth in subdivision (2) of this subsection be  
 158       placed before the voters, the governing body of any local

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

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

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

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

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

216 (8) Notwithstanding any provision of law to the  
217 contrary, if any local sales tax on the titling of motor  
218 vehicles, trailers, boats, and outboard motors purchased  
219 from a source other than a licensed Missouri dealer is  
220 repealed after the general election in November 2014, or if  
221 the taxing jurisdiction failed to present the ballot to the  
222 voters at a general election on or before November 2022,  
223 then the governing body of such taxing jurisdiction may, at  
224 any election subsequent to the repeal or after the general

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

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

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

247                                YES                                NO

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

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

257       6. On and after the effective date of any local sales  
 258       tax imposed under the provisions of the local sales tax law,  
 259       the director of revenue shall perform all functions incident



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

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

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

287 9. The same sales tax permit, exemption certificate  
288 and retail certificate required by sections 144.010 to  
289 144.525 for the administration and collection of the state  
290 sales tax shall satisfy the requirements of the local sales  
291 tax law, and no additional permit or exemption certificate  
292 or retail certificate shall be required; except that the

293 director of revenue may prescribe a form of exemption  
294 certificate for an exemption from any local sales tax  
295 imposed by the local sales tax law.

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

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

306 12. (1) For the purposes of any local sales tax  
307 imposed by an ordinance or order under the local sales tax  
308 law, all sales, except the sale of motor vehicles, trailers,  
309 boats, and outboard motors required to be titled under the  
310 laws of the state of Missouri, shall be deemed to be  
311 consummated at the place of business of the retailer unless  
312 the tangible personal property sold is delivered by the  
313 retailer or his agent to an out-of-state destination. In  
314 the event a retailer has more than one place of business in  
315 this state which participates in the sale, the sale shall be  
316 deemed to be consummated at the place of business of the  
317 retailer where the initial order for the tangible personal  
318 property is taken, even though the order must be forwarded  
319 elsewhere for acceptance, approval of credit, shipment or  
320 billing. A sale by a retailer's agent or employee shall be  
321 deemed to be consummated at the place of business from which  
322 he works.

323 (2) For the purposes of any local sales tax imposed by  
324 an ordinance or order under the local sales tax law, the  
325 sales tax upon the titling of all motor vehicles, trailers,

326 boats, and outboard motors shall be imposed at the rate in  
327 effect at the location of the residence of the purchaser,  
328 and remitted to that local taxing entity, and not at the  
329 place of business of the retailer, or the place of business  
330 from which the retailer's agent or employee works.

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

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

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

359 the sales tax law retained by the director of revenue for  
360 the benefit of the state.

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

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

390 17. Where property is seized by the director of  
391 revenue under the provisions of any law authorizing seizure

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

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

419 Further amend the title and enacting clause accordingly.