

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

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.