

SENATE SUBSTITUTE
FOR
SENATE BILL NO. 762
AN ACT

To repeal sections 32.095, 144.070, 144.1021, 301.147, 307.350, and 643.315, RSMo, and section 144.020 as enacted by house bill no. 220, one hundredth general assembly, first regular session, and section 144.020 as enacted by senate bills nos. 153 & 97, one hundred first general assembly, first regular session, and to enact in lieu thereof eight new sections relating to motor vehicles.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 32.095, 144.070, 144.1021, 301.147,
2 307.350, and 643.315, RSMo, and section 144.020 as enacted by
3 house bill no. 220, one hundredth general assembly, first
4 regular session, and section 144.020 as enacted by senate bills
5 nos. 153 & 97, one hundred first general assembly, first regular
6 session, are repealed and eight new sections enacted in lieu
7 thereof, to be known as sections 32.095, 144.020, 144.070,
8 144.1021, 301.033, 301.147, 307.350, and 643.315, to read as
9 follows:

32.095. 1. **[Beginning January 1, 2012,]** The director
2 of the department of revenue may select or appoint any motor
3 vehicle dealer, as such term is defined in chapter 301, to
4 act as an agent of the department of revenue for the purpose
5 of titling **[and registering]** motor vehicles under chapter
6 301. Such motor vehicle dealers shall only act as an agent
7 under this section **[for an initial]** upon the sale **[or lease]**
8 of a motor vehicle**[, but shall not act as an agent under**
9 **this section for any subsequent registration under chapter**
10 **301 or 306]** by the motor vehicle dealer.

11 2. No vehicle shall be titled under this section prior
12 to implementation by the department of revenue of the system
13 established under subsection 3 of section 301.558.

14 3. The director of revenue may promulgate rules to
15 administer the provisions of this section. Any rule or
16 portion of a rule, as that term is defined in section
17 536.010, that is created under the authority delegated in
18 this section shall become effective only if it complies with
19 and is subject to all of the provisions of chapter 536 and,
20 if applicable, section 536.028. This section and chapter
21 536 are nonseverable and if any of the powers vested with
22 the general assembly pursuant to chapter 536 to review, to
23 delay the effective date, or to disapprove and annul a rule
24 are subsequently held unconstitutional, then the grant of
25 rulemaking authority and any rule proposed or adopted after
26 August 28, 2009, shall be invalid and void.

2 [144.020. 1. A tax is hereby levied and
3 imposed for the privilege of titling new and
4 used motor vehicles, trailers, boats, and
5 outboard motors purchased or acquired for use on
6 the highways or waters of this state which are
7 required to be titled under the laws of the
8 state of Missouri and, except as provided in
9 subdivision (9) of this subsection, upon all
10 sellers for the privilege of engaging in the
11 business of selling tangible personal property
12 or rendering taxable service at retail in this
13 state. The rate of tax shall be as follows:

14 (1) Upon every retail sale in this state
15 of tangible personal property, excluding motor
16 vehicles, trailers, motorcycles, mopeds,
17 motortricycles, boats and outboard motors
18 required to be titled under the laws of the
19 state of Missouri and subject to tax under
20 subdivision (9) of this subsection, a tax
21 equivalent to four percent of the purchase price
22 paid or charged, or in case such sale involves
23 the exchange of property, a tax equivalent to
24 four percent of the consideration paid or
25 charged, including the fair market value of the
26 property exchanged at the time and place of the
27 exchange, except as otherwise provided in
28 section 144.025;

29 (2) A tax equivalent to four percent of
30 the amount paid for admission and seating
31 accommodations, or fees paid to, or in any place
of amusement, entertainment or recreation, games

32 and athletic events, except amounts paid for any
33 instructional class;

34 (3) A tax equivalent to four percent of
35 the basic rate paid or charged on all sales of
36 electricity or electrical current, water and
37 gas, natural or artificial, to domestic,
38 commercial or industrial consumers;

39 (4) (a) A tax equivalent to four percent
40 on the basic rate paid or charged on all sales
41 of local and long distance telecommunications
42 service to telecommunications subscribers and to
43 others through equipment of telecommunications
44 subscribers for the transmission of messages and
45 conversations and upon the sale, rental or
46 leasing of all equipment or services pertaining
47 or incidental thereto; except that, the payment
48 made by telecommunications subscribers or
49 others, pursuant to section 144.060, and any
50 amounts paid for access to the internet or
51 interactive computer services shall not be
52 considered as amounts paid for
53 telecommunications services;

54 (b) If local and long distance
55 telecommunications services subject to tax under
56 this subdivision are aggregated with and not
57 separately stated from charges for
58 telecommunications service or other services not
59 subject to tax under this subdivision,
60 including, but not limited to, interstate or
61 international telecommunications services, then
62 the charges for nontaxable services may be
63 subject to taxation unless the
64 telecommunications provider can identify by
65 reasonable and verifiable standards such portion
66 of the charges not subject to such tax from its
67 books and records that are kept in the regular
68 course of business, including, but not limited
69 to, financial statement, general ledgers,
70 invoice and billing systems and reports, and
71 reports for regulatory tariffs and other
72 regulatory matters;

73 (c) A telecommunications provider shall
74 notify the director of revenue of its intention
75 to utilize the standards described in paragraph
76 (b) of this subdivision to determine the charges
77 that are subject to sales tax under this
78 subdivision. Such notification shall be in
79 writing and shall meet standardized criteria
80 established by the department regarding the form
81 and format of such notice;

82 (d) The director of revenue may promulgate
83 and enforce reasonable rules and regulations for
84 the administration and enforcement of the
85 provisions of this subdivision. Any rule or
86 portion of a rule, as that term is defined in
87 section 536.010, that is created under the
88 authority delegated in this section shall become
89 effective only if it complies with and is
90 subject to all of the provisions of chapter 536

91 and, if applicable, section 536.028. This
92 section and chapter 536 are nonseverable and if
93 any of the powers vested with the general
94 assembly pursuant to chapter 536 to review, to
95 delay the effective date, or to disapprove and
96 annul a rule are subsequently held
97 unconstitutional, then the grant of rulemaking
98 authority and any rule proposed or adopted after
99 August 28, 2019, shall be invalid and void;

100 (5) A tax equivalent to four percent of
101 the basic rate paid or charged for all sales of
102 services for transmission of messages of
103 telegraph companies;

104 (6) A tax equivalent to four percent on
105 the amount of sales or charges for all rooms,
106 meals and drinks furnished at any hotel, motel,
107 tavern, inn, restaurant, eating house,
108 drugstore, dining car, tourist cabin, tourist
109 camp or other place in which rooms, meals or
110 drinks are regularly served to the public. The
111 tax imposed under this subdivision shall not
112 apply to any automatic mandatory gratuity for a
113 large group imposed by a restaurant when such
114 gratuity is reported as employee tip income and
115 the restaurant withholds income tax under
116 section 143.191 on such gratuity;

117 (7) A tax equivalent to four percent of
118 the amount paid or charged for intrastate
119 tickets by every person operating a railroad,
120 sleeping car, dining car, express car, boat,
121 airplane and such buses and trucks as are
122 licensed by the division of motor carrier and
123 railroad safety of the department of economic
124 development of Missouri, engaged in the
125 transportation of persons for hire;

126 (8) A tax equivalent to four percent of
127 the amount paid or charged for rental or lease
128 of tangible personal property, provided that if
129 the lessor or renter of any tangible personal
130 property had previously purchased the property
131 under the conditions of sale at retail or leased
132 or rented the property and the tax was paid at
133 the time of purchase, lease or rental, the
134 lessor, sublessor, renter or subrenter shall not
135 apply or collect the tax on the subsequent
136 lease, sublease, rental or subrental receipts
137 from that property. The purchase, rental or
138 lease of motor vehicles, trailers, motorcycles,
139 mopeds, motortricycles, boats, and outboard
140 motors shall be taxed and the tax paid as
141 provided in this section and section 144.070.
142 In no event shall the rental or lease of boats
143 and outboard motors be considered a sale,
144 charge, or fee to, for or in places of
145 amusement, entertainment or recreation nor shall
146 any such rental or lease be subject to any tax
147 imposed to, for, or in such places of amusement,
148 entertainment or recreation. Rental and leased
149 boats or outboard motors shall be taxed under

150 the provisions of the sales tax laws as provided
151 under such laws for motor vehicles and
152 trailers. Tangible personal property which is
153 exempt from the sales or use tax under section
154 144.030 upon a sale thereof is likewise exempt
155 from the sales or use tax upon the lease or
156 rental thereof;

157 (9) A tax equivalent to four percent of
158 the purchase price, as defined in section
159 144.070, of new and used motor vehicles,
160 trailers, boats, and outboard motors purchased
161 or acquired for use on the highways or waters of
162 this state which are required to be registered
163 under the laws of the state of Missouri. This
164 tax is imposed on the person titling such
165 property, and shall be paid according to the
166 procedures in section 144.440.

167 2. All tickets sold which are sold under
168 the provisions of sections 144.010 to 144.525
169 which are subject to the sales tax shall have
170 printed, stamped or otherwise endorsed thereon,
171 the words "This ticket is subject to a sales
172 tax.".]

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

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

20 value of the property exchanged at the time and place of the
21 exchange, except as otherwise provided in section 144.025;

22 (2) A tax equivalent to four percent of the amount
23 paid for admission and seating accommodations, or fees paid
24 to, or in any place of amusement, entertainment or
25 recreation, games and athletic events, except amounts paid
26 for any instructional class;

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

31 (4) (a) A tax equivalent to four percent on the basic
32 rate paid or charged on all sales of local and long distance
33 telecommunications service to telecommunications subscribers
34 and to others through equipment of telecommunications
35 subscribers for the transmission of messages and
36 conversations and upon the sale, rental or leasing of all
37 equipment or services pertaining or incidental thereto;
38 except that, the payment made by telecommunications
39 subscribers or others, pursuant to section 144.060, and any
40 amounts paid for access to the internet or interactive
41 computer services shall not be considered as amounts paid
42 for telecommunications services;

43 (b) If local and long distance telecommunications
44 services subject to tax under this subdivision are
45 aggregated with and not separately stated from charges for
46 telecommunications service or other services not subject to
47 tax under this subdivision, including, but not limited to,
48 interstate or international telecommunications services,
49 then the charges for nontaxable services may be subject to
50 taxation unless the telecommunications provider can identify
51 by reasonable and verifiable standards such portion of the
52 charges not subject to such tax from its books and records

53 that are kept in the regular course of business, including,
54 but not limited to, financial statement, general ledgers,
55 invoice and billing systems and reports, and reports for
56 regulatory tariffs and other regulatory matters;

57 (c) A telecommunications provider shall notify the
58 director of revenue of its intention to utilize the
59 standards described in paragraph (b) of this subdivision to
60 determine the charges that are subject to sales tax under
61 this subdivision. Such notification shall be in writing and
62 shall meet standardized criteria established by the
63 department regarding the form and format of such notice;

64 (d) The director of revenue may promulgate and enforce
65 reasonable rules and regulations for the administration and
66 enforcement of the provisions of this subdivision. Any rule
67 or portion of a rule, as that term is defined in section
68 536.010, that is created under the authority delegated in
69 this section shall become effective only if it complies with
70 and is subject to all of the provisions of chapter 536 and,
71 if applicable, section 536.028. This section and chapter
72 536 are nonseverable and if any of the powers vested with
73 the general assembly pursuant to chapter 536 to review, to
74 delay the effective date, or to disapprove and annul a rule
75 are subsequently held unconstitutional, then the grant of
76 rulemaking authority and any rule proposed or adopted after
77 August 28, 2019, shall be invalid and void;

78 (5) A tax equivalent to four percent of the basic rate
79 paid or charged for all sales of services for transmission
80 of messages of telegraph companies;

81 (6) A tax equivalent to four percent on the amount of
82 sales or charges for all rooms, meals and drinks furnished
83 at any hotel, motel, tavern, inn, restaurant, eating house,
84 drugstore, dining car, tourist cabin, tourist camp or other
85 place in which rooms, meals or drinks are regularly served

86 to the public. The tax imposed under this subdivision shall
87 not apply to any automatic mandatory gratuity for a large
88 group imposed by a restaurant when such gratuity is reported
89 as employee tip income and the restaurant withholds income
90 tax under section 143.191 on such gratuity;

91 (7) A tax equivalent to four percent of the amount
92 paid or charged for intrastate tickets by every person
93 operating a railroad, sleeping car, dining car, express car,
94 boat, airplane and such buses and trucks as are licensed by
95 the division of motor carrier and railroad safety of the
96 department of economic development of Missouri, engaged in
97 the transportation of persons for hire;

98 (8) A tax equivalent to four percent of the amount
99 paid or charged for rental or lease of tangible personal
100 property, provided that if the lessor or renter of any
101 tangible personal property had previously purchased the
102 property under the conditions of sale at retail or leased or
103 rented the property and the tax was paid at the time of
104 purchase, lease or rental, the lessor, sublessor, renter or
105 subrenter shall not apply or collect the tax on the
106 subsequent lease, sublease, rental or subrental receipts
107 from that property. The purchase, rental or lease of motor
108 vehicles, trailers, motorcycles, mopeds, motortricycles,
109 boats, and outboard motors shall be taxed and the tax paid
110 as provided in this section and section 144.070. In no
111 event shall the rental or lease of boats and outboard motors
112 be considered a sale, charge, or fee to, for or in places of
113 amusement, entertainment or recreation nor shall any such
114 rental or lease be subject to any tax imposed to, for, or in
115 such places of amusement, entertainment or recreation.
116 Rental and leased boats or outboard motors shall be taxed
117 under the provisions of the sales tax laws as provided under
118 such laws for motor vehicles and trailers. Tangible

119 personal property which is exempt from the sales or use tax
120 under section 144.030 upon a sale thereof is likewise exempt
121 from the sales or use tax upon the lease or rental thereof;

122 (9) A tax equivalent to four percent of the purchase
123 price, as defined in section 144.070, of new and used motor
124 vehicles, trailers, boats, and outboard motors purchased or
125 acquired for use on the highways or waters of this state
126 which are required to be registered under the laws of the
127 state of Missouri. This tax is imposed on the person
128 titling such property, and shall be paid according to the
129 procedures in section 144.070 or 144.440.

130 2. All tickets sold which are sold under the
131 provisions of this chapter which are subject to the sales
132 tax shall have printed, stamped or otherwise endorsed
133 thereon, the words "This ticket is subject to a sales tax."

144.070. 1. At the time the owner of any new or used
2 motor vehicle, trailer, boat, or outboard motor which was
3 acquired in a transaction subject to sales tax under the
4 Missouri sales tax law makes application to the director of
5 revenue for an official certificate of title and the
6 registration of the motor vehicle, trailer, boat, or
7 outboard motor as otherwise provided by law, the owner shall
8 present to the director of revenue evidence satisfactory to
9 the director of revenue showing the purchase price exclusive
10 of any charge incident to the extension of credit paid by or
11 charged to the applicant in the acquisition of the motor
12 vehicle, trailer, boat, or outboard motor, or that no sales
13 tax was incurred in its acquisition, and if sales tax was
14 incurred in its acquisition, the applicant shall pay or
15 cause to be paid to the director of revenue the sales tax
16 provided by the Missouri sales tax law in addition to the
17 registration fees now or hereafter required according to
18 law, and the director of revenue shall not issue a

19 certificate of title for any new or used motor vehicle,
20 trailer, boat, or outboard motor subject to sales tax as
21 provided in the Missouri sales tax law until the tax levied
22 for the sale of the same under sections 144.010 to 144.510
23 has been paid as provided in this section or is registered
24 under the provisions of subsection 5 of this section.

25 2. As used in subsection 1 of this section, the term
26 "purchase price" shall mean the total amount of the contract
27 price agreed upon between the seller and the applicant in
28 the acquisition of the motor vehicle, trailer, boat, or
29 outboard motor, regardless of the medium of payment therefor.

30 3. In the event that the purchase price is unknown or
31 undisclosed, or that the evidence thereof is not
32 satisfactory to the director of revenue, the same shall be
33 fixed by appraisalment by the director.

34 4. The director of the department of revenue shall
35 endorse upon the official certificate of title issued by the
36 director upon such application an entry showing that such
37 sales tax has been paid or that the motor vehicle, trailer,
38 boat, or outboard motor represented by such certificate is
39 exempt from sales tax and state the ground for such
40 exemption.

41 5. Any person, company, or corporation engaged in the
42 business of renting or leasing motor vehicles, trailers,
43 boats, or outboard motors, which are to be used exclusively
44 for rental or lease purposes, and not for resale, may apply
45 to the director of revenue for authority to operate as a
46 leasing or rental company and pay an annual fee of two
47 hundred fifty dollars for such authority. Any company
48 approved by the director of revenue may pay the tax due on
49 any motor vehicle, trailer, boat, or outboard motor as
50 required in section 144.020 at the time of registration
51 thereof or in lieu thereof may pay a sales tax as provided

52 in sections 144.010, 144.020, 144.070 and 144.440. A sales
53 tax shall be charged to and paid by a leasing company which
54 does not exercise the option of paying in accordance with
55 section 144.020, on the amount charged for each rental or
56 lease agreement while the motor vehicle, trailer, boat, or
57 outboard motor is domiciled in this state. Any motor
58 vehicle, trailer, boat, or outboard motor which is leased as
59 the result of a contract executed in this state shall be
60 presumed to be domiciled in this state.

61 6. Every applicant to be a registered fleet owner as
62 described in subsections 6 to 10 of section 301.032 shall
63 furnish with the application to operate as a registered
64 fleet owner a corporate surety bond or irrevocable letter of
65 credit, as defined in section 400.5-102, issued by any state
66 or federal financial institution in the penal sum of one
67 hundred thousand dollars, on a form approved by the
68 department. The bond or irrevocable letter of credit shall
69 be conditioned upon the registered fleet owner complying
70 with the provisions of any statutes applicable to registered
71 fleet owners, and the bond shall be an indemnity for any
72 loss sustained by reason of the acts of the person bonded
73 when such acts constitute grounds for the suspension or
74 revocation of the registered fleet owner license. The bond
75 shall be executed in the name of the state of Missouri for
76 the benefit of all aggrieved parties or the irrevocable
77 letter of credit shall name the state of Missouri as the
78 beneficiary; except that, the aggregate liability of the
79 surety or financial institution to the aggrieved parties
80 shall, in no event, exceed the amount of the bond or
81 irrevocable letter of credit. The proceeds of the bond or
82 irrevocable letter of credit shall be paid upon receipt by
83 the department of a final judgment from a Missouri court of

84 competent jurisdiction against the principal and in favor of
85 an aggrieved party.

86 7. Any corporation may have one or more of its
87 divisions separately apply to the director of revenue for
88 authorization to operate as a leasing company, provided that
89 the corporation:

90 (1) Has filed a written consent with the director
91 authorizing any of its divisions to apply for such authority;

92 (2) Is authorized to do business in Missouri;

93 (3) Has agreed to treat any sale of a motor vehicle,
94 trailer, boat, or outboard motor from one of its divisions
95 to another of its divisions as a sale at retail;

96 (4) Has registered under the fictitious name
97 provisions of sections 417.200 to 417.230 each of its
98 divisions doing business in Missouri as a leasing company;
99 and

100 (5) Operates each of its divisions on a basis separate
101 from each of its other divisions. However, when the
102 transfer of a motor vehicle, trailer, boat or outboard motor
103 occurs within a corporation which holds a license to operate
104 as a motor vehicle or boat dealer pursuant to sections
105 301.550 to 301.573 the provisions in subdivision (3) of this
106 subsection shall not apply.

107 8. If the owner of any motor vehicle, trailer, boat,
108 or outboard motor desires to charge and collect sales tax as
109 provided in this section, the owner shall make application
110 to the director of revenue for a permit to operate as a
111 motor vehicle, trailer, boat, or outboard motor leasing
112 company. The director of revenue shall promulgate rules and
113 regulations determining the qualifications of such a
114 company, and the method of collection and reporting of sales
115 tax charged and collected. Such regulations shall apply
116 only to owners of motor vehicles, trailers, boats, or

117 outboard motors, electing to qualify as motor vehicle,
118 trailer, boat, or outboard motor leasing companies under the
119 provisions of subsection 5 of this section, and no motor
120 vehicle renting or leasing, trailer renting or leasing, or
121 boat or outboard motor renting or leasing company can come
122 under sections 144.010, 144.020, 144.070 and 144.440 unless
123 all motor vehicles, trailers, boats, and outboard motors
124 held for renting and leasing are included.

125 9. Any person, company, or corporation engaged in the
126 business of renting or leasing three thousand five hundred
127 or more motor vehicles which are to be used exclusively for
128 rental or leasing purposes and not for resale, and that has
129 applied to the director of revenue for authority to operate
130 as a leasing company may also operate as a registered fleet
131 owner as prescribed in section 301.032.

132 10. Beginning July 1, 2010, any motor vehicle dealer
133 licensed under section 301.560 engaged in the business of
134 selling motor vehicles or trailers may apply to the director
135 of revenue for authority to collect and remit the sales tax
136 required under [this section] the Missouri sales tax law and
137 section 32.087 on all motor vehicles sold by the motor
138 vehicle dealer. Beginning January 1, 2023, every motor
139 vehicle dealer licensed under section 301.560 engaged in the
140 business of selling motor vehicles or trailers shall apply
141 to the director of revenue for authority to collect and
142 remit the sales tax required under the Missouri sales tax
143 law and section 32.087 on all motor vehicles sold by the
144 motor vehicle dealer. Beginning at the time motor vehicle
145 dealers receive notification that the system under
146 subsection 3 of section 301.558 has been implemented, every
147 motor vehicle dealer licensed under section 301.560 engaged
148 in the business of selling motor vehicles or trailers shall
149 collect and remit the sales tax required under the Missouri

150 sales tax law and section 32.087 on all motor vehicles sold
151 by the motor vehicle dealer. A motor vehicle dealer
152 receiving authority to collect and remit the tax is subject
153 to all provisions under sections 144.010 to 144.525. Any
154 motor vehicle dealer authorized to collect and remit sales
155 taxes on motor vehicles under this subsection shall be
156 entitled to deduct and retain an amount equal to two percent
157 of the motor vehicle sales tax pursuant to section 144.140.
158 Any amount of the tax collected under this subsection that
159 is retained by a motor vehicle dealer pursuant to section
160 144.140 shall not constitute state revenue. In no event
161 shall revenues from the general revenue fund or any other
162 state fund be utilized to compensate motor vehicle dealers
163 for their role in collecting and remitting sales taxes on
164 motor vehicles. In the event this subsection or any portion
165 thereof is held to violate Article IV, Section 30(b) of the
166 Missouri Constitution, no motor vehicle dealer shall be
167 authorized to collect and remit sales taxes on motor
168 vehicles under this section. No motor vehicle dealer shall
169 seek compensation from the state of Missouri or its agencies
170 if a court of competent jurisdiction declares that the
171 retention of two percent of the motor vehicle sales tax is
172 unconstitutional and orders the return of such revenues.

144.1021. The enactment of sections 143.177, 144.608,
2 144.637, 144.638, and 144.752 of this act; the repeal and
3 reenactment of sections 143.011, 144.011, 144.014,
4 [144.020,] 144.049, 144.054, 144.140, 144.526, and 144.605
5 of this act; and the repeal of sections 144.710, 144.1000,
6 144.1003, 144.1006, 144.1009, 144.1012, and 144.1015 of this
7 act shall become effective January 1, 2023.

301.033. 1. Notwithstanding the provisions of
2 sections 301.030 and 301.035 to the contrary, the director
3 of revenue shall establish a system of registration on a

4 calendar year basis of all farm vehicles, as defined in
5 section 302.700, owned or purchased by a farm vehicle fleet
6 owner registered under this section. The director of
7 revenue shall prescribe the forms for such farm vehicle
8 fleet registration and the forms and procedures for the
9 registration updates prescribed in this section. Any owner
10 of more than one farm vehicle which is required to be
11 registered under this chapter may, at his or her option,
12 register a fleet of farm vehicles on a calendar year or
13 biennial basis under this section in lieu of the
14 registration periods provided in sections 301.030, 301.035,
15 and 301.147. The director shall issue an identification
16 number to each registered owner of a fleet of farm vehicles
17 registered under this section.

18 2. All farm vehicles included in the fleet of a
19 registered farm vehicle fleet owner shall be registered
20 during April of the corresponding year or on a prorated
21 basis as provided in subsection 3 of this section. Fees of
22 all vehicles in the farm vehicle fleet to be registered on a
23 calendar year basis or on a biennial basis shall be payable
24 not later than the last day of April of the corresponding
25 year, with two years' fees due for biennially-registered
26 vehicles. Notwithstanding the provisions of section
27 307.355, an application for registration of a farm vehicle
28 fleet shall be accompanied by a certificate of inspection
29 and approval issued no more than one hundred twenty days
30 prior to the date of application. The fees for vehicles
31 added to the farm vehicle fleet which are required to be
32 licensed at the time of registration shall be payable at the
33 time of registration, except that when such vehicle is
34 licensed between July first and September thirtieth the fee
35 shall be three-fourths the annual fee, when licensed between
36 October first and December thirty-first the fee shall be one-

37 half the annual fee, and when licensed on or after January
38 first the fee shall be one-fourth the annual fee. If
39 biennial registration is sought for vehicles added to a farm
40 vehicle fleet, an additional year's annual fee shall be
41 added to the partial year's prorated fee.

42 3. At any time during the calendar year in which an
43 owner of a farm vehicle fleet purchases or otherwise
44 acquires a farm vehicle which is to be added to the farm
45 vehicle fleet or transfers plates to a fleet vehicle, the
46 owner shall present to the director of revenue the
47 identification number as a fleet number and may register the
48 vehicle for the partial year as provided in subsection 2 of
49 this section. The farm vehicle fleet owner shall also be
50 charged a transfer fee of two dollars for each vehicle so
51 transferred under this subsection.

52 4. Except as specifically provided in this subsection,
53 all farm vehicles registered under this section shall be
54 issued a special license plate which shall have the words
55 "Farm Fleet Vehicle" and shall meet the requirements
56 prescribed by section 301.130. Farm fleet vehicles shall be
57 issued multiyear license plates as provided in this section
58 which shall not require issuance of a renewal tab. Upon
59 payment of appropriate registration fees, the director of
60 revenue shall issue a registration certificate or other
61 suitable evidence of payment of the annual or biennial fee,
62 and such evidence of payment shall be carried at all times
63 in the vehicle for which it is issued.

64 5. The director shall make all necessary rules and
65 regulations for the administration of this section and shall
66 design all necessary forms required by this section. Any
67 rule or portion of a rule, as that term is defined in
68 section 536.010, that is created under the authority
69 delegated in this section shall become effective only if it

70 complies with and is subject to all the provisions of
71 chapter 536 and, if applicable, section 536.028. This
72 section and chapter 536 are nonseverable, and if any of the
73 powers vested with the general assembly under chapter 536 to
74 review, to delay the effective date, or to disapprove and
75 annul a rule are subsequently held unconstitutional, then
76 the grant of rulemaking authority and any rule proposed or
77 adopted after August 28, 2022, shall be invalid and void.

301.147. 1. Notwithstanding the provisions of section
2 301.020 to the contrary, beginning July 1, 2000, the
3 director of revenue may provide owners of motor vehicles,
4 other than commercial motor vehicles licensed in excess of
5 fifty-four thousand pounds gross weight, the option of
6 biennially registering motor vehicles[. Any vehicle
7 manufactured as an even-numbered model year vehicle shall be
8 renewed each even-numbered calendar year and any such
9 vehicle manufactured as an odd-numbered model year vehicle
10 shall be renewed each odd-numbered calendar year], subject
11 to the following requirements:

12 (1) The fee collected at the time of biennial
13 registration shall include the annual registration fee plus
14 a pro rata amount for the additional twelve months of the
15 biennial registration;

16 (2) Presentation of all documentation otherwise
17 required by law for vehicle registration including, but not
18 limited to, a personal property tax receipt or certified
19 statement for the preceding year that no such taxes were due
20 as set forth in section 301.025, proof of a motor vehicle
21 safety inspection and any applicable emission inspection
22 conducted within sixty days prior to the date of application
23 and proof of insurance as required by section 303.026.

24 2. The director of revenue may prescribe rules and
25 regulations for the effective administration of this

26 section. The director is authorized to adopt those rules
27 that are reasonable and necessary to accomplish the limited
28 duties specifically delegated within this section. Any rule
29 or portion of a rule, as that term is defined in section
30 536.010, that is promulgated pursuant to the authority
31 delegated in this section shall become effective only if it
32 has been promulgated pursuant to the provisions of chapter
33 536. This section and chapter 536 are nonseverable and if
34 any of the powers vested with the general assembly pursuant
35 to chapter 536 to review, to delay the effective date or to
36 disapprove and annul a rule are subsequently held
37 unconstitutional, then the grant of rulemaking authority and
38 any rule proposed or adopted after July 1, 2000, shall be
39 invalid and void.

40 3. The director of revenue shall have the authority to
41 stagger the registration period of motor vehicles other than
42 commercial motor vehicles licensed in excess of twelve
43 thousand pounds gross weight. Once the owner of a motor
44 vehicle chooses the option of biennial registration, such
45 registration must be maintained for the full twenty-four
46 month period.

307.350. 1. The owner of every motor vehicle as
2 defined in section 301.010 which is required to be
3 registered in this state, except:

4 (1) Motor vehicles having less than one hundred fifty
5 thousand miles, for the ten-year period following their
6 model year of manufacture, excluding prior salvage vehicles
7 immediately following a rebuilding process and vehicles
8 subject to the provisions of section 307.380;

9 (2) Those motor vehicles which are engaged in
10 interstate commerce and are proportionately registered in
11 this state with the Missouri highway reciprocity commission,
12 although the owner may request that such vehicle be

13 inspected by an official inspection station, and a peace
14 officer may stop and inspect such vehicles to determine
15 whether the mechanical condition is in compliance with the
16 safety regulations established by the United States
17 Department of Transportation; and

18 (3) Historic motor vehicles registered pursuant to
19 section 301.131;

20 (4) Vehicles registered in excess of twenty-four
21 thousand pounds for a period of less than twelve months;

22 shall submit such vehicles to a biennial inspection of their
23 mechanism and equipment in accordance with the provisions of
24 sections 307.350 to 307.390 and obtain a certificate of
25 inspection and approval and a sticker, seal, or other device
26 from a duly authorized official inspection station. The
27 inspection, except the inspection of school buses which
28 shall be made at the time provided in section 307.375, shall
29 be made at the time prescribed in the rules and regulations
30 issued by the superintendent of the Missouri state highway
31 patrol; but the inspection of a vehicle shall not be made
32 more than sixty days prior to the date of application for
33 registration or within sixty days of when a vehicle's
34 registration is transferred; however, if a vehicle was
35 purchased from a motor vehicle dealer and a valid inspection
36 had been made within sixty days of the purchase date, the
37 new owner shall be able to utilize an inspection performed
38 within ninety days prior to the application for registration
39 or transfer. [Any vehicle manufactured as an even-numbered
40 model year vehicle shall be inspected and approved pursuant
41 to the safety inspection program established pursuant to
42 sections 307.350 to 307.390 in each even-numbered calendar
43 year and any such vehicle manufactured as an odd-numbered
44 model year vehicle shall be inspected and approved pursuant
45 to sections 307.350 to 307.390 in each odd-numbered year.]

46 The certificate of inspection and approval shall be a
47 sticker, seal, or other device or combination thereof, as
48 the superintendent of the Missouri state highway patrol
49 prescribes by regulation and shall be displayed upon the
50 motor vehicle or trailer as prescribed by the regulations
51 established by him. The replacement of certificates of
52 inspection and approval which are lost or destroyed shall be
53 made by the superintendent of the Missouri state highway
54 patrol under regulations prescribed by him.

55 2. For the purpose of obtaining an inspection only, it
56 shall be lawful to operate a vehicle over the most direct
57 route between the owner's usual place of residence and an
58 inspection station of such owner's choice, notwithstanding
59 the fact that the vehicle does not have a current state
60 registration license. It shall also be lawful to operate
61 such a vehicle from an inspection station to another place
62 where repairs may be made and to return the vehicle to the
63 inspection station notwithstanding the absence of a current
64 state registration license.

65 3. No person whose motor vehicle was duly inspected
66 and approved as provided in this section shall be required
67 to have the same motor vehicle again inspected and approved
68 for the sole reason that such person wishes to obtain a set
69 of any special personalized license plates available
70 pursuant to section 301.144 or a set of any license plates
71 available pursuant to section 301.142, prior to the
72 expiration date of such motor vehicle's current registration.

73 4. Notwithstanding the provisions of section 307.390,
74 violation of this section shall be deemed an infraction.

643.315. 1. Except as provided in sections 643.300 to
2 643.355, all motor vehicles which are domiciled, registered
3 or primarily operated in an area for which the commission
4 has established a motor vehicle emissions inspection program

5 pursuant to sections 643.300 to 643.355 shall be inspected
6 and approved prior to sale or transfer; provided that, if
7 such vehicle is inspected and approved prior to sale or
8 transfer, such vehicle shall not be subject to another
9 emissions inspection for ninety days after the date of sale
10 or transfer of such vehicle. [In addition, any such vehicle
11 manufactured as an even-numbered model year vehicle shall be
12 inspected and approved under the emissions inspection
13 program established pursuant to sections 643.300 to 643.355
14 in each even-numbered calendar year and any such vehicle
15 manufactured as an odd-numbered model year vehicle shall be
16 inspected and approved under the emissions inspection
17 program established pursuant to sections 643.300 to 643.355
18 in each odd-numbered calendar year.] All motor vehicles
19 subject to the inspection requirements of sections 643.300
20 to 643.355 shall display a valid emissions inspection
21 sticker, and when applicable, a valid emissions inspection
22 certificate shall be presented at the time of registration,
23 or at least biennially for registration renewal, of such
24 motor vehicle. The department of revenue shall require
25 evidence of the safety and emission inspection and approval
26 required by this section in issuing the motor vehicle
27 [annual] registration in conformity with the procedure
28 required by sections 307.350 to 307.390 and sections 643.300
29 to 643.355. The director of revenue may verify that a
30 successful safety and emissions inspection was completed via
31 electronic means.

32 2. The inspection requirement of subsection 1 of this
33 section shall apply to all motor vehicles except:

34 (1) Motor vehicles with a manufacturer's gross vehicle
35 weight rating in excess of eight thousand five hundred
36 pounds;

37 (2) Motorcycles and motortricycles if such vehicles
38 are exempted from the motor vehicle emissions inspection
39 under federal regulation and approved by the commission by
40 rule;

41 (3) Model year vehicles manufactured prior to 1996;

42 (4) Vehicles which are powered exclusively by electric
43 or hydrogen power or by fuels other than gasoline which are
44 exempted from the motor vehicle emissions inspection under
45 federal regulation and approved by the commission by rule;

46 (5) Motor vehicles registered in an area subject to
47 the inspection requirements of sections 643.300 to 643.355
48 which are domiciled and operated exclusively in an area of
49 the state not subject to the inspection requirements of
50 sections 643.300 to 643.355, but only if the owner of such
51 vehicle presents to the department an affidavit that the
52 vehicle will be operated exclusively in an area of the state
53 not subject to the inspection requirements of sections
54 643.300 to 643.355 for the next twenty-four months, and the
55 owner applies for and receives a waiver which shall be
56 presented at the time of registration or registration
57 renewal;

58 (6) New and unused motor vehicles, of model years of
59 the current calendar year and of any calendar year within
60 two years of such calendar year, which have an odometer
61 reading of less than six thousand miles at the time of
62 original sale by a motor vehicle manufacturer or licensed
63 motor vehicle dealer to the first user;

64 (7) Historic motor vehicles registered pursuant to
65 section 301.131;

66 (8) School buses;

67 (9) Heavy-duty diesel-powered vehicles with a gross
68 vehicle weight rating in excess of eight thousand five
69 hundred pounds;

70 (10) New motor vehicles that have not been previously
71 titled and registered, for the four-year period following
72 their model year of manufacture, provided the odometer
73 reading for such motor vehicles are under forty thousand
74 miles at their first required biennial safety inspection
75 conducted under sections 307.350 to 307.390; otherwise such
76 motor vehicles shall be subject to the emissions inspection
77 requirements of subsection 1 of this section during the same
78 period that the biennial safety inspection is conducted;

79 (11) Motor vehicles that are driven fewer than twelve
80 thousand miles between biennial safety inspections; and

81 (12) Qualified plug-in electric drive vehicles. For
82 the purposes of this section, "qualified plug-in electric
83 drive vehicle" shall mean a plug-in electric drive vehicle
84 that is made by a manufacturer, has not been modified from
85 original manufacturer specifications, and can operate solely
86 on electric power and is capable of recharging its battery
87 from an on-board generation source and an off-board
88 electricity source.

89 3. The commission may, by rule, allow inspection
90 reciprocity with other states having equivalent or more
91 stringent testing and waiver requirements than those
92 established pursuant to sections 643.300 to 643.355.

93 4. (1) At the time of sale, a licensed motor vehicle
94 dealer, as defined in section 301.550, may choose to sell a
95 motor vehicle subject to the inspection requirements of
96 sections 643.300 to 643.355 either:

97 (a) With prior inspection and approval as provided in
98 subdivision (2) of this subsection; or

99 (b) Without prior inspection and approval as provided
100 in subdivision (3) of this subsection.

101 (2) If the dealer chooses to sell the vehicle with
102 prior inspection and approval, the dealer shall disclose, in

103 writing, prior to sale, whether the vehicle obtained
104 approval by meeting the emissions standards established
105 pursuant to sections 643.300 to 643.355 or by obtaining a
106 waiver pursuant to section 643.335. A vehicle sold pursuant
107 to this subdivision by a licensed motor vehicle dealer shall
108 be inspected and approved within the one hundred twenty days
109 immediately preceding the date of sale, and, for the purpose
110 of registration of such vehicle, such inspection shall be
111 considered timely.

112 (3) If the dealer chooses to sell the vehicle without
113 prior inspection and approval, the purchaser may return the
114 vehicle within ten days of the date of purchase, provided
115 that the vehicle has no more than one thousand additional
116 miles since the time of sale, if the vehicle fails, upon
117 inspection, to meet the emissions standards specified by the
118 commission and the dealer shall have the vehicle inspected
119 and approved without the option for a waiver of the
120 emissions standard and return the vehicle to the purchaser
121 with a valid emissions certificate and sticker within five
122 working days or the purchaser and dealer may enter into any
123 other mutually acceptable agreement. If the dealer chooses
124 to sell the vehicle without prior inspection and approval,
125 the dealer shall disclose conspicuously on the sales
126 contract and bill of sale that the purchaser has the option
127 to return the vehicle within ten days, provided that the
128 vehicle has no more than one thousand additional miles since
129 the time of sale, to have the dealer repair the vehicle and
130 provide an emissions certificate and sticker within five
131 working days if the vehicle fails, upon inspection, to meet
132 the emissions standards established by the commission, or
133 enter into any mutually acceptable agreement with the
134 dealer. A violation of this subdivision shall be an
135 unlawful practice as defined in section 407.020. No

136 emissions inspection shall be required pursuant to sections
137 643.300 to 643.360 for the sale of any motor vehicle which
138 may be sold without a certificate of inspection and
139 approval, as provided pursuant to subsection 2 of section
140 307.380.