

FIRST REGULAR SESSION

SENATE BILL NO. 716

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR WASHINGTON.

2764S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 144.070 and 301.140, RSMo, and to enact in lieu thereof two new sections relating to motor vehicle sales tax payment plans.

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

Section A. Sections 144.070 and 301.140, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 144.070 and 301.140, to read as follows:

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

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

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 on all motor vehicles sold by
137 the motor vehicle dealer. A motor vehicle dealer receiving
138 authority to collect and remit the tax is subject to all
139 provisions under sections 144.010 to 144.525. Any motor
140 vehicle dealer authorized to collect and remit sales taxes
141 on motor vehicles under this subsection shall be entitled to
142 deduct and retain an amount equal to two percent of the
143 motor vehicle sales tax pursuant to section 144.140. Any
144 amount of the tax collected under this subsection that is
145 retained by a motor vehicle dealer pursuant to section
146 144.140 shall not constitute state revenue. In no event

147 shall revenues from the general revenue fund or any other
148 state fund be utilized to compensate motor vehicle dealers
149 for their role in collecting and remitting sales taxes on
150 motor vehicles. In the event this subsection or any portion
151 thereof is held to violate Article IV, Section 30(b) of the
152 Missouri Constitution, no motor vehicle dealer shall be
153 authorized to collect and remit sales taxes on motor
154 vehicles under this section. No motor vehicle dealer shall
155 seek compensation from the state of Missouri or its agencies
156 if a court of competent jurisdiction declares that the
157 retention of two percent of the motor vehicle sales tax is
158 unconstitutional and orders the return of such revenues.

159 **11. (1) As used in this subsection, the following**
160 **terms mean:**

161 (a) "Department", the department of revenue;

162 (b) "Qualified amount", for any qualified purchaser,
163 an amount equal to the total state and local sales tax due
164 and owing on the purchase of a motor vehicle, plus any title
165 penalties, late fees, or any other amounts accrued and owed
166 to the department as a result of the failure to register and
167 properly title the motor vehicle;

168 (c) "Qualified purchaser", any individual who is a
169 purchaser of a motor vehicle subject to the state sales tax
170 and any applicable sales tax penalty with a purchase date on
171 or before August 30, 2023, and at the time of application to
172 the department has:

173 a. Obtained a temporary permit authorizing the
174 operation of a motor vehicle under section 301.140 or
175 transferred license plates to a newly purchased motor
176 vehicle under the circumstances specified under section
177 301.140;

178 b. Failed to pay the appropriate state and local sales
179 tax imposed under this chapter or any other applicable state
180 or local law or ordinance;

181 c. Allowed the temporary permit to expire after the
182 statutory period and at the time of application such permit
183 is still currently expired;

184 d. Not yet properly registered the vehicle under
185 chapter 301; and

186 e. Failed to apply for and obtain a license plate
187 under chapter 301.

188 (2) Beginning October 1, 2023, and ending September
189 30, 2024, notwithstanding any provision of this section,
190 section 144.440, or any other provision of law to the
191 contrary, for a period not to exceed one year, the
192 department may accept applications to establish payment
193 plans submitted by qualified purchasers of motor vehicles in
194 order to pay the qualified purchaser's qualified amount, as
195 defined under this subsection, accrued up to and after the
196 date of application.

197 (3) The department is encouraged to work with the
198 qualified purchaser to establish an equitable payment plan
199 that is not overly burdensome and to take into consideration
200 the qualified purchaser's income and any other financial
201 obligations. The department shall establish the payment
202 plan application forms and procedure, the manner in which
203 the payment plan may be established with the qualifying
204 purchaser, and guidelines for submission of any additional
205 information necessary to establish a payment plan, including
206 proof of income, proof of purchase, identification
207 documents, or other documents. The department is encouraged
208 to make the process user-friendly and not overly burdensome
209 on the qualified purchaser.

210 (4) The qualified purchaser shall apply for a payment
211 plan on or before September 30, 2024. Any established
212 ongoing payment plans in good standing may exceed this date
213 until the date of completion agreed upon by the department
214 and the purchaser. All applications received on or before
215 September 30, 2024, shall be reviewed in a timely manner and
216 the department shall contact all qualifying applicants to
217 provide an opportunity to establish and begin a payment plan
218 before December 31, 2024. New payment plan applications
219 shall not be submitted to the department under this section
220 after September 30, 2024.

221 (5) Upon entering into a payment plan, the qualified
222 purchaser shall pay a down payment equal to one month's
223 payment. Once the payment is received, verified, and
224 deposited, the department may issue a new temporary permit
225 to the qualified purchaser.

226 (6) Payments towards the established payment plan may
227 be made by mail to the department central office or the
228 qualified purchaser's local license office, in person at a
229 local license office, or by any other method the department
230 establishes by rule or by notice on the department website.
231 The department shall establish by rule how payments are to
232 be processed, how updated payment counts will be made
233 accessible to the qualified purchaser, and what forms or
234 documents the qualified purchaser will need to carry in his
235 or her motor vehicle for presentation to law enforcement
236 during motor vehicle stops or other entities requesting
237 verification of the payment plan status.

238 (7) The department shall issue a receipt upon
239 completion of the payment plan for the qualified purchaser
240 to present to the license office to register and license the
241 motor vehicle.

242 (8) If a qualified purchaser violates or fails to meet
243 his or her obligations or ceases to pay on the payment plan
244 established with the department before the qualified amount
245 has been paid in full, the payment plan shall be
246 terminated. The qualified purchaser shall be given full
247 credit of all prior payments towards the qualified amount.
248 If the qualified purchaser has failed to register and
249 legally license the motor vehicle after termination of the
250 payment plan or after the qualified amount has been paid in
251 full, any penalties, tickets, or fines that may be assessed
252 under chapter 301 or any other provision of law shall still
253 apply.

254 (9) The department of revenue may promulgate all
255 necessary rules and regulations for the administration of
256 this subsection. Any rule or portion of a rule, as that
257 term is defined in section 536.010, that is created under
258 the authority delegated in this subsection shall become
259 effective only if it complies with and is subject to all of
260 the provisions of chapter 536 and, if applicable, section
261 536.028. This subsection and chapter 536 are nonseverable
262 and if any of the powers vested with the general assembly
263 pursuant to chapter 536 to review, to delay the effective
264 date, or to disapprove and annul a rule are subsequently
265 held unconstitutional, then the grant of rulemaking
266 authority and any rule proposed or adopted after August 28,
267 2023, shall be invalid and void.

268 (10) Under section 23.253 of the Missouri sunset act:

269 (a) The provisions of the new program authorized under
270 this subsection shall automatically sunset December thirty-
271 first, one year after the effective date of this subsection
272 unless reauthorized by an act of the general assembly;

273 **(b) If such program is reauthorized, the program**
274 **authorized under this subsection shall automatically sunset**
275 **December thirty-first, one year after the effective date of**
276 **the reauthorization of this subsection; and**

277 **(c) This subsection shall terminate on September first**
278 **of the calendar year immediately following the calendar year**
279 **in which the program authorized under this subsection is**
280 **sunset.**

301.140. 1. Upon the transfer of ownership of any
2 motor vehicle or trailer, the certificate of registration
3 and the right to use the number plates shall expire and the
4 number plates shall be removed by the owner at the time of
5 the transfer of possession, and it shall be unlawful for any
6 person other than the person to whom such number plates were
7 originally issued to have the same in his or her possession
8 whether in use or not, unless such possession is solely for
9 charitable purposes; except that the buyer of a motor
10 vehicle or trailer who trades in a motor vehicle or trailer
11 may attach the license plates from the traded-in motor
12 vehicle or trailer to the newly purchased motor vehicle or
13 trailer. The operation of a motor vehicle with such
14 transferred plates shall be lawful for no more than thirty
15 days, or no more than ninety days if the dealer is selling
16 the motor vehicle under the provisions of section 301.213,
17 or no more than sixty days if the dealer is selling the
18 motor vehicle under the provisions of subsection 5 of
19 section 301.210. As used in this subsection, the term
20 "trade-in motor vehicle or trailer" shall include any single
21 motor vehicle or trailer sold by the buyer of the newly
22 purchased vehicle or trailer, as long as the license plates
23 for the trade-in motor vehicle or trailer are still valid.

24 2. In the case of a transfer of ownership the original
25 owner may register another motor vehicle under the same
26 number, upon the payment of a fee of two dollars, if the
27 motor vehicle is of horsepower, gross weight or (in the case
28 of a passenger-carrying commercial motor vehicle) seating
29 capacity, not in excess of that originally registered. When
30 such motor vehicle is of greater horsepower, gross weight or
31 (in the case of a passenger-carrying commercial motor
32 vehicle) seating capacity, for which a greater fee is
33 prescribed, the applicant shall pay a transfer fee of two
34 dollars and a pro rata portion for the difference in fees.
35 When such vehicle is of less horsepower, gross weight or (in
36 case of a passenger-carrying commercial motor vehicle)
37 seating capacity, for which a lesser fee is prescribed, the
38 applicant shall not be entitled to a refund.

39 3. License plates may be transferred from a motor
40 vehicle which will no longer be operated to a newly
41 purchased motor vehicle by the owner of such vehicles. The
42 owner shall pay a transfer fee of two dollars if the newly
43 purchased vehicle is of horsepower, gross weight or (in the
44 case of a passenger-carrying commercial motor vehicle)
45 seating capacity, not in excess of that of the vehicle which
46 will no longer be operated. When the newly purchased motor
47 vehicle is of greater horsepower, gross weight or (in the
48 case of a passenger-carrying commercial motor vehicle)
49 seating capacity, for which a greater fee is prescribed, the
50 applicant shall pay a transfer fee of two dollars and a pro
51 rata portion of the difference in fees. When the newly
52 purchased vehicle is of less horsepower, gross weight or (in
53 the case of a passenger-carrying commercial motor vehicle)
54 seating capacity, for which a lesser fee is prescribed, the
55 applicant shall not be entitled to a refund.

56 4. The director of the department of revenue shall
57 have authority to produce or allow others to produce a
58 weather resistant, nontearing temporary permit authorizing
59 the operation of a motor vehicle or trailer by a buyer for
60 not more than thirty days, or no more than ninety days if
61 issued by a dealer selling the motor vehicle under the
62 provisions of section 301.213, or no more than sixty days if
63 issued by a dealer selling the motor vehicle under the
64 provisions of subsection 5 of section 301.210, from the date
65 of purchase. The temporary permit authorized under this
66 section may be purchased by the purchaser of a motor vehicle
67 or trailer from the central office of the department of
68 revenue or from an authorized agent of the department of
69 revenue upon proof of purchase of a motor vehicle or trailer
70 for which the buyer has no registration plate available for
71 transfer and upon proof of financial responsibility, or from
72 a motor vehicle dealer upon purchase of a motor vehicle or
73 trailer for which the buyer has no registration plate
74 available for transfer, or from a motor vehicle dealer upon
75 purchase of a motor vehicle or trailer for which the buyer
76 has registered and is awaiting receipt of registration
77 plates. The director of the department of revenue or a
78 producer authorized by the director of the department of
79 revenue may make temporary permits available to registered
80 dealers in this state, authorized agents of the department
81 of revenue or the department of revenue. The price paid by
82 a motor vehicle dealer, an authorized agent of the
83 department of revenue or the department of revenue for a
84 temporary permit shall not exceed five dollars for each
85 permit. The director of the department of revenue shall
86 direct motor vehicle dealers and authorized agents to obtain
87 temporary permits from an authorized producer. Amounts

88 received by the director of the department of revenue for
89 temporary permits shall constitute state revenue; however,
90 amounts received by an authorized producer other than the
91 director of the department of revenue shall not constitute
92 state revenue and any amounts received by motor vehicle
93 dealers or authorized agents for temporary permits purchased
94 from a producer other than the director of the department of
95 revenue shall not constitute state revenue. In no event
96 shall revenues from the general revenue fund or any other
97 state fund be utilized to compensate motor vehicle dealers
98 or other producers for their role in producing temporary
99 permits as authorized under this section. Amounts that do
100 not constitute state revenue under this section shall also
101 not constitute fees for registration or certificates of
102 title to be collected by the director of the department of
103 revenue under section 301.190. No motor vehicle dealer,
104 authorized agent or the department of revenue shall charge
105 more than five dollars for each permit issued. The permit
106 shall be valid for a period of thirty days, or no more than
107 ninety days if issued by a dealer selling the motor vehicle
108 under the provisions of section 301.213, or no more than
109 sixty days if issued by a dealer selling the motor vehicle
110 under the provisions of subsection 5 of section 301.210,
111 from the date of purchase of a motor vehicle or trailer, or
112 from the date of sale of the motor vehicle or trailer by a
113 motor vehicle dealer for which the purchaser obtains a
114 permit as set out above. No permit shall be issued for a
115 vehicle under this section unless the buyer shows proof of
116 financial responsibility. Each temporary permit issued
117 shall be securely fastened to the back or rear of the motor
118 vehicle in a manner and place on the motor vehicle
119 consistent with registration plates so that all parts and

120 qualities of the temporary permit thereof shall be plainly
121 and clearly visible, reasonably clean and are not impaired
122 in any way.

123 5. The permit shall be issued on a form prescribed by
124 the director of the department of revenue and issued only
125 for the applicant's temporary operation of the motor vehicle
126 or trailer purchased to enable the applicant to temporarily
127 operate the motor vehicle while proper title and
128 registration plates are being obtained, or while awaiting
129 receipt of registration plates, and shall be displayed on no
130 other motor vehicle. Temporary permits issued pursuant to
131 this section shall not be transferable or renewable, shall
132 not be valid upon issuance of proper registration plates for
133 the motor vehicle or trailer, and shall be returned to the
134 department or to the department's agent upon the issuance of
135 such proper registration plates. Any temporary permit
136 returned to the department or to the department's agent
137 shall be immediately destroyed. The provisions of this
138 subsection shall not apply to temporary permits issued for
139 commercial motor vehicles licensed in excess of twenty-four
140 thousand pounds gross weight. The director of the
141 department of revenue shall determine the size, material,
142 design, numbering configuration, construction, and color of
143 the permit. The director of the department of revenue, at
144 his or her discretion, shall have the authority to reissue,
145 and thereby extend the use of, a temporary permit previously
146 and legally issued for a motor vehicle or trailer while
147 proper title and registration are being obtained.

148 6. Every motor vehicle dealer that issues temporary
149 permits shall keep, for inspection by proper officers, an
150 accurate record of each permit issued by recording the
151 permit number, the motor vehicle dealer's number, buyer's

152 name and address, the motor vehicle's year, make, and
153 manufacturer's vehicle identification number, and the
154 permit's date of issuance and expiration date. Upon the
155 issuance of a temporary permit by either the central office
156 of the department of revenue, a motor vehicle dealer or an
157 authorized agent of the department of revenue, the director
158 of the department of revenue shall make the information
159 associated with the issued temporary permit immediately
160 available to the law enforcement community of the state of
161 Missouri.

162 7. Upon the transfer of ownership of any currently
163 registered motor vehicle wherein the owner cannot transfer
164 the license plates due to a change of motor vehicle
165 category, the owner may surrender the license plates issued
166 to the motor vehicle and receive credit for any unused
167 portion of the original registration fee against the
168 registration fee of another motor vehicle. Such credit
169 shall be granted based upon the date the license plates are
170 surrendered. No refunds shall be made on the unused portion
171 of any license plates surrendered for such credit.

172 8. An additional temporary license plate produced in a
173 manner and of materials determined by the director to be the
174 most cost-effective means of production with a configuration
175 that matches an existing or newly issued plate may be
176 purchased by a motor vehicle owner to be placed in the
177 interior of the vehicle's rear window such that the driver's
178 view out of the rear window is not obstructed and the plate
179 configuration is clearly visible from the outside of the
180 vehicle to serve as the visible plate when a bicycle rack or
181 other item obstructs the view of the actual plate. Such
182 temporary plate is only authorized for use when the matching
183 actual plate is affixed to the vehicle in the manner

184 prescribed in subsection 5 of section 301.130. The fee
185 charged for the temporary plate shall be equal to the fee
186 charged for a temporary permit issued under subsection 4 of
187 this section. Replacement temporary plates authorized in
188 this subsection may be issued as needed upon the payment of
189 a fee equal to the fee charged for a temporary permit under
190 subsection 4 of this section. The newly produced third
191 plate may only be used on the vehicle with the matching
192 plate, and the additional plate shall be clearly
193 recognizable as a third plate and only used for the purpose
194 specified in this subsection.

195 9. Notwithstanding the provisions of section 301.217,
196 the director may issue a temporary permit to an individual
197 who possesses a salvage motor vehicle which requires an
198 inspection under subsection 9 of section 301.190. The
199 operation of a salvage motor vehicle for which the permit
200 has been issued shall be limited to the most direct route
201 from the residence, maintenance, or storage facility of the
202 individual in possession of such motor vehicle to the
203 nearest authorized inspection facility and return to the
204 originating location. Notwithstanding any other
205 requirements for the issuance of a temporary permit under
206 this section, an individual obtaining a temporary permit for
207 the purpose of operating a motor vehicle to and from an
208 examination facility as prescribed in this subsection shall
209 also purchase the required motor vehicle examination form
210 which is required to be completed for an examination under
211 subsection 9 of section 301.190 and provide satisfactory
212 evidence that such vehicle has passed a motor vehicle safety
213 inspection for such vehicle as required in section 307.350.

214 10. **Beginning October 1, 2023, and ending December 31,**
215 **2024, notwithstanding the provisions any other law to the**

216 **contrary, the director may issue a temporary permit to an**
217 **individual who establishes a payment plan with the**
218 **department of revenue under section 144.070, subject to the**
219 **sunset provisions under subsection 11 of section 144.070.**

220 **11.** The director of the department of revenue may
221 promulgate all necessary rules and regulations for the
222 administration of this section. Any rule or portion of a
223 rule, as that term is defined in section 536.010, that is
224 created under the authority delegated in this section shall
225 become effective only if it complies with and is subject to
226 all of the provisions of chapter 536 and, if applicable,
227 section 536.028. This section and chapter 536 are
228 nonseverable and if any of the powers vested with the
229 general assembly pursuant to chapter 536 to review, to delay
230 the effective date, or to disapprove and annul a rule are
231 subsequently held unconstitutional, then the grant of
232 rulemaking authority and any rule proposed or adopted after
233 August 28, 2012, shall be invalid and void.

234 **[11.] 12.** The repeal and reenactment of this section
235 shall become effective on the date the department of revenue
236 or a producer authorized by the director of the department
237 of revenue begins producing temporary permits described in
238 subsection 4 of such section, or on July 1, 2013, whichever
239 occurs first. If the director of revenue or a producer
240 authorized by the director of the department of revenue
241 begins producing temporary permits prior to July 1, 2013,
242 the director of the department of revenue shall notify the
243 revisor of statutes of such fact.

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