

FIRST REGULAR SESSION

SENATE BILL NO. 804

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BECK.

3199S.01H

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 144.088, RSMo, and to enact in lieu thereof one new section relating to sales tax receipts.

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

Section A. Section 144.088, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.088, to read as follows:

144.088. 1. For purposes of this section, the following terms shall mean:

(1) "Sales invoice", any document, in either paper or electronic format, which lists items to be sold as part of a sales transaction and states the prices of such items; and

(2) "Sales receipt", any document, in either paper or electronic format, which lists items sold as part of a sales transaction and states the prices of such items.

2. Any seller who sells more than five hundred thousand dollars worth of goods per year and provides a purchaser with a sales receipt or sales invoice in conjunction with a sale, as defined under section 144.010, shall clearly state on such sales receipt or sales invoice the total rate of all sales tax imposed on the sale referenced by such document. This total rate shall reflect any applicable state or local sales tax authorized under the laws of this state.

18 3. All sellers who provide a sales invoice or a sales
19 receipt in conjunction with a sale, as defined in section
20 144.010, shall clearly state on such sales invoice or sales
21 receipt the total cost of any tariff imposed on the sale of
22 such goods.

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