

HB 600 -- Taxation

Co-Sponsors: Cooper (120), Pearce, Smith (118), Icet, Shoemaker (8), Lipke (157), Goodman

This bill makes various changes related to taxation. The bill:

(1) Requires every vendor or affiliate of a vendor seeking to contract to provide goods and services to the State of Missouri to collect and properly pay all sales and use taxes;

(2) Requires all lottery and other gaming winnings to be included in Missouri nonresident adjusted gross income when the winnings are from a Missouri source;

(3) Includes court costs in excess of \$25 related to the State Supreme Court, Court of Appeals, or any circuit court of Missouri as amounts that can be offset against a refund of taxes owed to a taxpayer;

(4) Adds additional requirements on any article being traded-in for the purpose of receiving a sales or use tax credit against a new article being purchased. The article being traded-in must have originally had sales or use tax paid on it or have been specifically exempted from sales and use taxes by law. In the case of motor vehicles, trailers, boats, or outboard motors, the same will only be allowed as a trade-in. Grain and livestock raised or produced by a purchaser may be traded-in on a motor vehicle or trailer used primarily for agricultural use by the purchaser;

(5) Requires a tax clearance from the Department of Revenue prior to the issuance or renewal of any local government business license;

(6) Requires as a condition of employment with the state government that all state taxes due be filed and paid by the employee;

(7) Requires all state taxes due to be paid by members of the General Assembly, statewide elected officials, and members of the judiciary; and

(8) Requires a tax clearance from the Department of Revenue prior to the issuance or renewal of any professional license granted by the state.