

FIRST REGULAR SESSION

HOUSE BILL NO. 936

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SUTHERLAND.

Read 1st time March 31, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

2223L.011

AN ACT

To repeal section 144.083, RSMo, and to enact in lieu thereof one new section relating to sales tax licenses.

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

Section A. Section 144.083, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.083, to read as follows:

144.083. 1. The director of revenue shall require all persons who are responsible for the collection of taxes under the provisions of section 144.080 to procure a retail sales license at no cost to the licensee which shall be prominently displayed at his **or her** place of business, and the license is valid **for two years from the date of issuance, or** until revoked by the director or surrendered by the person to whom issued when sales are discontinued. The director shall issue the retail sales license within ten working days following the receipt of a properly completed application. Any person applying for a retail sales license or reinstatement of a revoked sales tax license **or renewal of a sales license** who owes any tax under sections 144.010 to 144.510 or sections 143.191 to 143.261, RSMo, must pay the amount due plus interest and penalties before the department may issue the applicant a license or reinstate the revoked license **or renew the license**. All persons beginning business subsequent to August 13, 1986, and who are required to collect the sales tax shall secure a retail sales license prior to making sales at retail. Such license may, after ten days' notice, be revoked by the director of revenue only in the event the licensee shall be in default for a period of sixty days in the payment of any taxes levied under section 144.020 or sections 143.191 to 143.261, RSMo.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 2. The possession of a retail sales license shall be a prerequisite to the issuance of any
17 city or county occupation license or any state license which is required for conducting any
18 business where goods are sold at retail. The revocation of a retailer's license by the director shall
19 render the occupational license or the state license null and void.

20 3. No person responsible for the collection of taxes under section 144.080 shall make
21 sales at retail unless such person is the holder of a valid retail sales license. After all appeals
22 have been exhausted, the director of revenue may notify the county or city law enforcement
23 agency representing the area in which the former licensee's business is located that the retail sales
24 license of such person has been revoked, and that any county or city occupation license of such
25 person is also revoked. The county or city may enforce the provisions of this section, and may
26 prohibit further sales at retail by such person.