

FIRST REGULAR SESSION

HOUSE BILL NO. 750

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SUTHERLAND.

Read 1st time February 6, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

1315L.01I

AN ACT

To repeal section 144.083, RSMo, and to enact in lieu thereof one new section relating to retail sales 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Section A. Section 144.083, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.083, to read as follows: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] **the licensee's** place of business, and the license is valid 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 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. 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.

15 2. The possession of a retail sales license **and a statement from the department of**
16 **revenue that the licensee owes no tax due under sections 144.010 to 144.510 or sections**
17 **143.191 to 143.261, RSMo,** shall be a prerequisite to the issuance **or renewal** of any city or
18 county occupation license or any state license which is required for conducting any business
19 where goods are sold at retail. **The date of issuance on the statement that the licensee owes**
20 **no tax due shall be no more than ninety days before the date of submission for application**
21 **or renewal of the local license.** The revocation of a retailer's license by the director shall render
22 the occupational license or the state license null and void.

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27 license of such person has been revoked, and that any county or city occupation license of such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

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