

SECOND REGULAR SESSION

HOUSE BILL NO. 2545

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PARSON, (Sponsor) AND JONES (117), (Co-Sponsor).

Read 1st time April 1, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5412L.01I

AN ACT

To repeal sections 32.063, 136.055, 144.060, 144.069, 144.080, 144.081, 144.100, 144.130, 144.525, and 301.560, RSMo, and to enact in lieu thereof ten new sections relating to sales taxes on certain property, with penalty provisions.

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

Section A. Sections 32.063, 136.055, 144.060, 144.069, 144.080, 144.081, 144.100, 144.130, 144.525, and 301.560, RSMo, are repealed and ten new sections enacted in lieu thereof, to be known as sections 32.063, 136.055, 144.060, 144.069, 144.080, 144.081, 144.100, 144.130, 144.525, and 301.560, to read as follows:

32.063. 1. The director of revenue[, his] **and the director's** employees or agents may accept credit cards in payment of taxes and fees. The type of credit cards accepted shall be at the discretion of the director.

2. In addition to other fees provided by law, the director of revenue may set a fee to be added to each credit card transaction equal to the charge paid by the state or the taxpayer for the use of the credit card by the taxpayer. No other fees shall be imposed other than those herein authorized.

3. For purposes of this section, a motor vehicle dealer as defined in section 301.010, RSMo, shall be deemed to be an agent of the department of revenue.

136.055. 1. Any person who is selected or appointed by the state director of revenue to act as an agent of the department of revenue, whose duties shall be the sale of motor vehicle licenses and the collection of motor vehicle sales and use taxes **when required** under the

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.

provisions of [section] **sections 144.070 and 144.440**, RSMo, and who receives no salary from the department of revenue, shall be authorized to collect from the party requiring such services additional fees as compensation in full and for all services rendered on the following basis:

(1) For each motor vehicle or trailer license sold, renewed or transferred--two dollars and fifty cents beginning January 1, 1998; and four dollars beginning July 1, 2000; and five dollars beginning August 28, 2002, for those licenses biennially renewed pursuant to section 301.147, RSMo. Beginning July 1, 2003, for each motor vehicle or trailer license sold, renewed or transferred--three dollars and fifty cents and seven dollars for those licenses sold or biennially renewed pursuant to section 301.147, RSMo;

(2) For each application or transfer of title--two dollars and fifty cents beginning January 1, 1998;

(3) For each instruction permit, nondriver license, chauffeur's, operator's or driver's license issued for a period of three years or less--two dollars and fifty cents and five dollars for licenses or instruction permits issued or renewed for a period exceeding three years;

(4) For each notice of lien processed--two dollars and fifty cents beginning August 28, 2000;

(5) No notary fee or other fee or additional charge shall be paid or collected except for electronic telephone transmission reception--two dollars.

2. All fees charged shall not exceed those in this section. Beginning July 1, 2003, the fees imposed by this section shall be collected by all permanent branch offices and all full-time or temporary offices maintained by the department of revenue.

3. Any person acting as agent of the department of revenue for the sale and issuance of licenses and other documents related to motor vehicles shall have an insurable interest in all license plates, licenses, tabs, forms and other documents held on behalf of the department.

4. The fee increases authorized by this section and approved by the general assembly were requested by the fee agents. All fee agent offices shall display a three foot by four foot sign with black letters of at least three inches in height on a white background which states:

The increased fees approved by the
Missouri Legislature and charged by
this fee office were requested by the
fee agents.

144.060. It shall be the duty of every person making any purchase or receiving any service upon which a tax is imposed by sections 144.010 to 144.510 to pay, to the extent possible under the provisions of section 144.285, the amount of such tax to the person making such sale or rendering such service; any person who shall willfully and intentionally refuse to pay such tax shall be guilty of a misdemeanor[; provided, however, that the provisions of this section

6 shall not apply to any person making any purchase or sale of a motor vehicle subject to sales tax
7 as provided by the Missouri sales tax law].

144.069. [All sales] **Fifty percent of each sale of a motor [vehicles] vehicle, [trailers]
2 trailer, [boats] boat, and outboard [motors] motor** shall be deemed to be consummated at the
3 address of the owner [thereof, and all leases] **and fifty percent of each such sale shall be
4 deemed to be consummated at the address of the seller. Fifty percent of each lease** of over
5 sixty-day duration of a motor [vehicles] **vehicle, [trailers] trailer, [boats] boat, and outboard
6 [motors] motor** subject to sales taxes under this chapter shall be deemed to be consummated
7 [unless the vehicle, trailer, boat or motor has been registered and sales taxes have been paid prior
8 to the consummation of the lease agreement] at the address of the lessee [thereof] **and fifty
9 percent of each such lease shall be deemed to be consummated at the address of the lessor
10 on the date the lease is consummated, [and] unless the vehicle, trailer, boat, or motor has been
11 registered and sales taxes have been paid before the consummation of the lease agreement.
12 All applicable sales taxes levied by any political subdivision shall be collected on such sales by
13 the state department of revenue [on that basis] as provided in this section.**

144.080. 1. Every person receiving any payment or consideration upon the sale of
2 property or rendering of service, subject to the tax imposed by the provisions of sections 144.010
3 to 144.525, is exercising the taxable privilege of selling the property or rendering the service at
4 retail and is subject to the tax levied in section 144.020. The person shall be responsible not only
5 for the collection of the amount of the tax imposed on the sale or service to the extent possible
6 under the provisions of section 144.285, but shall, on or before the last day of the month
7 following each calendar quarterly period of three months, file a return with the director of
8 revenue showing the person's gross receipts and the amount of tax levied in section 144.020 for
9 the preceding quarter, and shall remit to the director of revenue, with the return, the taxes levied
10 in section 144.020, except as provided in subsections 2 and 3 of this section. The director of
11 revenue may promulgate rules or regulations changing the filing and payment requirements of
12 sellers, but shall not require any seller to file and pay more frequently than required in this
13 section.

14 2. (1) Where the aggregate amount levied and imposed upon a seller by section 144.020
15 is in excess of two hundred and fifty dollars for either the first or second month of a calendar
16 quarter, the seller shall file a return and pay such aggregate amount for such months to the
17 director of revenue by the twentieth day of the succeeding month.

18 (2) **Failure of a seller to remit such aggregate amount on such twentieth day shall
19 result in a late or insufficiency penalty in the following amounts:**

20 (a) **If the aggregate amount plus penalty is remitted within ten business days after
21 the due date, one thousand dollars;**

22 **(b) If the aggregate amount plus penalty is remitted after the tenth business day but**
23 **before the twentieth business day, five thousand dollars;**

24 **(c) If the aggregate amount plus penalty is remitted after the twentieth business day**
25 **but before the thirtieth business day, ten thousand dollars;**

26 **(d) If the aggregate amount plus penalty is not remitted within thirty business days**
27 **of the due date, the sellers specific licenses required to conduct business in this state shall**
28 **be suspended or revoked until all remittances and penalties, including any reinstatement**
29 **fees, have been fully satisfied.**

30 **(3) If any seller incurs a second late or insufficiency penalty under this subsection**
31 **within any twelve-month period, such seller shall be assessed an additional five thousand**
32 **dollar penalty. If any seller incurs a third late or insufficiency penalty under this**
33 **subsection within any twelve-month period, such seller shall be assessed an additional ten**
34 **thousand dollar penalty. If any seller incurs a fourth late or insufficiency penalty under**
35 **this subsection within any twelve-month period, the sellers' specific licenses required to**
36 **conduct business in this state shall be suspended or revoked until all remittances and**
37 **penalties, including any reinstatement fees, have been fully satisfied.**

38 **(4) Any seller causing the department of revenue to suspend or revoke any such**
39 **specific business licenses required to conduct business in this state a second time shall**
40 **forfeit such licenses indefinitely.**

41 3. Where the aggregate amount levied and imposed upon a seller by section 144.020 is
42 less than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit
43 the seller to file a return for a calendar year. The return shall be filed and the taxes paid on or
44 before January thirty-first of the succeeding year. **The department of revenue shall issue a**
45 **credit on the succeeding quarterly required remittance and return to a seller any amounts**
46 **remitted for satisfying and returning any tax obligation on behalf of a purchaser causing**
47 **a credit card reversal or presenting insufficient monetary instruments for the taxes**
48 **imposed under section 144.020.**

49 4. The seller of any property or person rendering any service, subject to the tax imposed
50 by sections 144.010 to 144.525, shall collect the tax from the purchaser of such property or the
51 recipient of the service to the extent possible under the provisions of section 144.285, but the
52 seller's inability to collect any part or all of the tax does not relieve the seller of the obligation
53 to pay to the state the tax imposed by section 144.020[; except that the collection of the tax
54 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be made as provided
55 in sections 144.070 and 144.440].

56 5. It shall be unlawful for any person to advertise or hold out or state to the public or to
57 any customer directly or indirectly that the tax or any part thereof imposed by sections 144.010

58 to 144.525, and required to be collected by the person, will be assumed or absorbed by the
59 person, or that it will not be separately stated and added to the selling price of the property sold
60 or service rendered, or if added, that it or any part thereof will be refunded. Any person violating
61 any of the provisions of this section shall be guilty of a misdemeanor.

144.081. 1. The director of revenue, by regulation, may require a seller to timely remit
2 the unpaid state sales tax **and tangible personal property tax** for each quarter-monthly period,
3 only if the seller's aggregate state sales tax was ten thousand dollars or more in each of at least
4 six months during the prior twelve months. The term "state sales tax" as used in this section
5 means the tax imposed by sections 144.010 to 144.510 and the additional sales tax imposed by
6 sections 43(a) to 43(c) and 47(a) to 47(c) of article IV of the Missouri Constitution and does not
7 include any sales taxes imposed by political subdivisions of the state pursuant to other provisions
8 of law.

9 2. The director may increase the monthly requirement to more than ten thousand dollars
10 or otherwise narrow the application of the quarter-monthly remittance system authorized by this
11 section. The director may not require the remittance of state sales taxes more often than monthly
12 unless authorized by this section.

13 3. A remittance shall be timely if mailed as provided in section 143.851, RSMo, within
14 three banking days after the end of the quarter-monthly period or if received by the director or
15 deposited in a depository designated by the director within four banking days after the end of the
16 quarter-monthly period.

17 4. The unpaid amount shall be after a reduction for the compensation provided by section
18 144.140. The unpaid amount at the end of a quarter-monthly period shall not include unpaid
19 amounts for a prior quarter-monthly period only if the seller made a remittance with respect to
20 the prior quarter-monthly period. The excess, if any, of a remittance over the actual amount for
21 a period shall be applied in order of time to each of the seller's succeeding remittances with
22 respect to the same return period.

23 5. For purposes of this section, "quarter-monthly period" means:

- 24 (1) The first seven days of a calendar month;
25 (2) The eighth to fifteenth day of a calendar month;
26 (3) The sixteenth to twenty-second day of a calendar month; and
27 (4) The portion following the twenty-second of a calendar month.

28 6. (1) In the case of an underpayment of any amount required to be paid pursuant to this
29 section, a seller shall be liable for a penalty in lieu of all other penalties, interest or additions to
30 tax imposed by this chapter for violating this section. The penalty shall be five percent of the
31 amount of the underpayment determined under subdivision (2) of this subsection.

32 (2) The amount of the underpayment shall be the excess of:

33 (a) Ninety percent of the unpaid amount at the end of a quarter-monthly period, over

34 (b) The amount, if any, of the timely remittance for the quarter-monthly period.

35 7. (1) The penalty with respect to any quarter-monthly period shall not be imposed if
36 the seller's timely remittance for the quarter-monthly period equals or exceeds one-fourth of the
37 average monthly state sales tax liability of the seller for the preceding calendar year. The month
38 of highest liability and the month of lowest liability shall be excluded in computing the average.
39 This subdivision shall apply only to a seller who had a state sales tax liability for at least six
40 months of the previous calendar year.

41 (2) The penalty shall not be imposed if the seller establishes that the failure to make a
42 timely remittance of at least ninety percent was due to reasonable cause, and not due to willful
43 neglect.

44 (3) The penalty shall not be imposed against any seller for the first two months the seller
45 is obligated to make quarter-monthly remittance of state sales taxes.

46 8. Tax amounts remitted under this section shall be treated as payments on the seller's
47 monthly return required by sections 144.080 and 144.090. Tax amounts remitted under this
48 section shall be deemed to have been paid on the last day prescribed for filing the return. The
49 preceding sentence shall apply in computing compensation under section 144.140, interest,
50 penalties and additions to tax and for purposes of all sections of this chapter, except this section.

51 9. The director of revenue may prescribe the use of an electronic funds payment system
52 for the payment of sales and use taxes by any seller subject to the requirement of quarter-monthly
53 remittance as provided in this section.

144.100. 1. Every person making any taxable sales of property or service, [except
2 transactions provided for in sections 144.070 and 144.440,] individually or by duly authorized
3 officer or agent, shall make and file a written return with the director of revenue in such manner
4 as he may prescribe.

5 2. The returns shall be on blanks designed and furnished by the director of the
6 department of revenue and shall be filed at the times provided in sections 144.080 and 144.090.
7 The returns shall show the amount of gross receipts from sales of taxable property and services
8 by the person and the amount of tax due thereon by that person during and for the period covered
9 by the return. With each return, the person shall remit to the director of revenue the full amount
10 of the tax due.

11 3. In case of charge and time sales the gross receipts thereof shall be included as sales
12 in the returns as and when payments are received by the person, without any deduction therefrom
13 whatsoever.

14 4. If an error or omission is discovered in a return or a change be necessary to show the
15 true facts, the error may be corrected, the omission supplied, or the change made in the return

16 next filed with the director for the filing period immediately following the filing period in which
17 the error was made or the omission occurred, as prescribed by law, except that no refund under
18 this chapter shall be allowed for any amount of tax paid by a seller which is based upon charges
19 incident to credit card discounts. Any other omission or error must be corrected by filing an
20 amended return for the erroneously reported period if the amount of tax is less than that
21 originally reported, or an additional return if the amount of tax is greater than that originally
22 reported. An additional return shall be deemed filed on the date the envelope in which it is
23 mailed is postmarked or the date it is received by the director, whichever is earlier. Any payment
24 of tax, interest, penalty or additions to tax shall be deemed filed on the date the envelope
25 containing the payment is postmarked or the date the payment is received by the director,
26 whichever is earlier. If a refund or credit results from the filing of an amended return, no refund
27 or credit shall be allowed unless an application for refund or credit is properly completed and
28 submitted to the director pursuant to section 144.190.

29 5. The amount of gross receipts from sales and the amount of tax due returned by the
30 person, as well as all matters contained in the return, is subject to review and revision in the
31 manner herein provided for the correction of the returns.

144.130. Refunds made by the person during the preceding calendar month or calendar
2 quarter, **or in the case of a motor vehicle purchase, the preceding twenty-four month**
3 **calendar**, to purchasers, on account of tangible personal property, substances, services [and] ,
4 things, **and motor vehicles** returned to the persons shall be allowed as a deduction from the
5 gross receipts required to be stated in the returns filed with the director of revenue; provided, the
6 person had theretofore included the said refunded receipts in a return made by such person and
7 had paid the amount imposed by sections 144.010 to 144.510 with respect thereto; provided, the
8 seller has returned to the purchaser any and all tax previously paid by the purchaser at the time
9 of the purchase. **The provisions of this section requiring that the seller shall have returned**
10 **to the purchaser any and all tax previously paid by the purchaser at the time of purchase**
11 **shall not apply when the seller is a motor vehicle dealer, as defined in section 301.010,**
12 **RSMo, or when the sale was financed by a financial institution, and the tangible personal**
13 **property, substances, services, things, or motor vehicle is repossessed.**

144.525. Notwithstanding any other provision of law, the amount of any state and local
2 sales [or] **taxes**, use taxes, **or tangible personal property taxes** due on the purchase of a motor
3 vehicle, trailer, boat or outboard motor required to be registered under the provisions of sections
4 301.001 to 301.660, RSMo, and sections 306.010 to 306.900, RSMo, shall be computed on the
5 rate of such taxes in effect on the date the purchaser submits application for a certificate of
6 ownership to the director of revenue; except that, in the case of a sale at retail[,] of an outboard
7 motor by a retail business which is not required to be registered under the provisions of section

8 301.251, RSMo, the amount of state and local sales [and] **taxes**, use taxes, **or tangible personal**
9 **property taxes** due shall be computed on the rate of such taxes in effect as of the calendar date
10 of the retail sale.

301.560. 1. In addition to the application forms prescribed by the department, each
2 applicant shall submit the following to the department:

3 (1) Every application other than a renewal application for a motor vehicle franchise
4 dealer shall include a certification that the applicant has a bona fide established place of business.
5 Such application shall include an annual certification that the applicant has a bona fide
6 established place of business for the first three years and only for every other year thereafter. The
7 certification shall be performed by a uniformed member of the Missouri state highway patrol or
8 authorized or designated employee stationed in the troop area in which the applicant's place of
9 business is located; except that in counties of the first classification, certification may be
10 performed by an officer of a metropolitan police department when the applicant's established
11 place of business of distributing or selling motor vehicles or trailers is in the metropolitan area
12 where the certifying metropolitan police officer is employed. When the application is being
13 made for licensure as a boat manufacturer or boat dealer, certification shall be performed by a
14 uniformed member of the Missouri state water patrol stationed in the district area in which the
15 applicant's place of business is located or by a uniformed member of the Missouri state highway
16 patrol stationed in the troop area in which the applicant's place of business is located or, if the
17 applicant's place of business is located within the jurisdiction of a metropolitan police
18 department in a first class county, by an officer of such metropolitan police department. A bona
19 fide established place of business for any new motor vehicle franchise dealer, used motor vehicle
20 dealer, boat dealer, powersport dealer, wholesale motor vehicle dealer, trailer dealer, or
21 wholesale or public auction shall be a permanent enclosed building or structure, either owned
22 in fee or leased and actually occupied as a place of business by the applicant for the selling,
23 bartering, trading, servicing, or exchanging of motor vehicles, boats, personal watercraft, or
24 trailers and wherein the public may contact the owner or operator at any reasonable time, and
25 wherein shall be kept and maintained the books, records, files and other matters required and
26 necessary to conduct the business. The applicant's place of business shall contain a working
27 telephone which shall be maintained during the entire registration year. In order to qualify as a
28 bona fide established place of business for all applicants licensed pursuant to this section there
29 shall be an exterior sign displayed carrying the name of the business set forth in letters at least
30 six inches in height and clearly visible to the public and there shall be an area or lot which shall
31 not be a public street on which multiple vehicles, boats, personal watercraft, or trailers may be
32 displayed. The sign shall contain the name of the dealership by which it is known to the public
33 through advertising or otherwise, which need not be identical to the name appearing on the

34 dealership's license so long as such name is registered as a fictitious name with the secretary of
35 state, has been approved by its line-make manufacturer in writing in the case of a new motor
36 vehicle franchise dealer and a copy of such fictitious name registration has been provided to the
37 department. Dealers who sell only emergency vehicles as defined in section 301.550 are exempt
38 from maintaining a bona fide place of business, including the related law enforcement
39 certification requirements, and from meeting the minimum yearly sales;

40 (2) The initial application for licensure shall include a photograph, not to exceed eight
41 inches by ten inches but no less than five inches by seven inches, showing the business building,
42 lot, and sign. A new motor vehicle franchise dealer applicant who has purchased a currently
43 licensed new motor vehicle franchised dealership shall be allowed to submit a photograph of the
44 existing dealership building, lot and sign but shall be required to submit a new photograph upon
45 the installation of the new dealership sign as required by sections 301.550 to 301.573.
46 Applicants shall not be required to submit a photograph annually unless the business has moved
47 from its previously licensed location, or unless the name of the business or address has changed,
48 or unless the class of business has changed;

49 (3) Every applicant as a new motor vehicle franchise dealer, a used motor vehicle dealer,
50 a powersport dealer, a wholesale motor vehicle dealer, trailer dealer, or boat dealer shall furnish
51 with the application a corporate surety bond or an irrevocable letter of credit as defined in section
52 400.5-103, RSMo, issued by any state or federal financial institution in the penal sum of
53 twenty-five thousand dollars on a form approved by the department. The bond or irrevocable
54 letter of credit shall be conditioned upon the dealer complying with the provisions of the statutes
55 applicable to new motor vehicle franchise dealers, used motor vehicle dealers, powersport
56 dealers, wholesale motor vehicle dealers, trailer dealers, and boat dealers, and the bond shall be
57 an indemnity for any loss sustained by reason of the acts of the person bonded when such acts
58 constitute grounds for the suspension or revocation of the dealer's license. The bond shall be
59 executed in the name of the state of Missouri for the benefit of all aggrieved parties or the
60 irrevocable letter of credit shall name the state of Missouri as the beneficiary; except, that the
61 aggregate liability of the surety or financial institution to the aggrieved parties shall, in no event,
62 exceed the amount of the bond or irrevocable letter of credit. The proceeds of the bond or
63 irrevocable letter of credit shall be paid upon receipt by the department of a final judgment from
64 a Missouri court of competent jurisdiction against the principal and in favor of an aggrieved
65 party. Additionally, every applicant as a new motor vehicle franchise dealer, a used motor
66 vehicle dealer, a powersport dealer, a wholesale motor vehicle dealer, trailer dealer, or boat
67 dealer shall furnish with the application a copy of a current dealer garage policy bearing the
68 policy number and name of the insurer and the insured;

69 (4) Payment of all necessary license fees as established by the department. In
70 establishing the amount of the annual license fees, the department shall, as near as possible,
71 produce sufficient total income to offset operational expenses of the department relating to the
72 administration of sections 301.550 to 301.573. All fees payable pursuant to the provisions of
73 sections 301.550 to 301.573, other than those fees collected for the issuance of dealer plates or
74 certificates of number collected pursuant to subsection 6 of this section, shall be collected by the
75 department for deposit in the state treasury to the credit of the "Motor Vehicle Commission
76 Fund", which is hereby created. The motor vehicle commission fund shall be administered by
77 the Missouri department of revenue. The provisions of section 33.080, RSMo, to the contrary
78 notwithstanding, money in such fund shall not be transferred and placed to the credit of the
79 general revenue fund until the amount in the motor vehicle commission fund at the end of the
80 biennium exceeds two times the amount of the appropriation from such fund for the preceding
81 fiscal year or, if the department requires permit renewal less frequently than yearly, then three
82 times the appropriation from such fund for the preceding fiscal year. The amount, if any, in the
83 fund which shall lapse is that amount in the fund which exceeds the multiple of the appropriation
84 from such fund for the preceding fiscal year.

85 2. In the event a new vehicle manufacturer, boat manufacturer, motor vehicle dealer,
86 wholesale motor vehicle dealer, boat dealer, powersport dealer, wholesale motor vehicle auction,
87 trailer dealer, or a public motor vehicle auction submits an application for a license for a new
88 business and the applicant has complied with all the provisions of this section, the department
89 shall make a decision to grant or deny the license to the applicant within eight working hours
90 after receipt of the dealer's application, notwithstanding any rule of the department.

91 3. Upon the initial issuance of a license by the department, the department shall assign
92 a distinctive dealer license number or certificate of number to the applicant and the department
93 shall issue one number plate or certificate bearing the distinctive dealer license number or
94 certificate of number and two additional number plates or certificates of number within eight
95 working hours after presentment of the application. Upon renewal, the department shall issue
96 the distinctive dealer license number or certificate of number as quickly as possible. The
97 issuance of such distinctive dealer license number or certificate of number shall be in lieu of
98 registering each motor vehicle, trailer, vessel or vessel trailer dealt with by a boat dealer, boat
99 manufacturer, manufacturer, public motor vehicle auction, wholesale motor vehicle dealer,
100 wholesale motor vehicle auction or new or used motor vehicle dealer.

101 4. Notwithstanding any other provision of the law to the contrary, the department shall
102 assign the following distinctive dealer license numbers to:

103

104 New motor vehicle franchise dealers

D-0 through D-999

105	New powersport dealers and motorcycle franchise	
106	dealers	D-1000 through D-1999
107	Used motor vehicle, used powersport, and used motorcycle	
108	dealers	D-2000 through D-9999
109	Wholesale motor vehicle dealers	W-0 through W-1999
110	Wholesale motor vehicle auctions	WA-0 through WA-999
111	New and used trailer dealers	T-0 through T-9999
112	Motor vehicle, trailer, and boat	
113	manufacturers	DM-0 through DM-999
114	Public motor vehicle auctions	A-0 through A-1999
115	Boat dealers	M-0 through M-9999
116	New and used recreational motor vehicle	
117	dealers	RV-0 through RV-999
118		

119 For purposes of this subsection, qualified transactions shall include the purchase of salvage titled
120 vehicles by a licensed salvage dealer. A used motor vehicle dealer who also holds a salvage
121 dealer's license shall be allowed one additional plate or certificate number per fifty-unit qualified
122 transactions annually. In order for salvage dealers to obtain number plates or certificates under
123 this section, dealers shall submit to the department of revenue on August first of each year a
124 statement certifying, under penalty of perjury, the dealer's number of purchases during the
125 reporting period of July first of the immediately preceding year to June thirtieth of the present
126 year. The provisions of this subsection shall become effective on the date the director of the
127 department of revenue begins to reissue new license plates under section 301.130, or on
128 December 1, 2008, whichever occurs first. If the director of revenue begins reissuing new
129 license plates under the authority granted under section 301.130 prior to December 1, 2008, the
130 director of the department of revenue shall notify the revisor of statutes of such fact.

131 5. Upon the sale of a currently licensed new motor vehicle franchise dealership the
132 department shall, upon request, authorize the new approved dealer applicant to retain the selling
133 dealer's license number and shall cause the new dealer's records to indicate such transfer.

134 6. In the case of new motor vehicle manufacturers, motor vehicle dealers, powersport
135 dealers, recreational motor vehicle dealers, and trailer dealers, the department shall issue one
136 number plate bearing the distinctive dealer license number and may issue two additional number
137 plates to the applicant upon payment by the manufacturer or dealer of a fifty dollar fee for the
138 number plate bearing the distinctive dealer license number and ten dollars and fifty cents for each
139 additional number plate. Such license plates shall be made with fully reflective material with
140 a common color scheme and design, shall be clearly visible at night, and shall be aesthetically

attractive, as prescribed by section 301.130. Boat dealers and boat manufacturers shall be entitled to one certificate of number bearing such number upon the payment of a fifty dollar fee. Additional number plates and as many additional certificates of number may be obtained upon payment of a fee of ten dollars and fifty cents for each additional plate or certificate. New motor vehicle manufacturers shall not be issued or possess more than three hundred forty-seven additional number plates or certificates of number annually. New and used motor vehicle dealers, powersport dealers, wholesale motor vehicle dealers, boat dealers, and trailer dealers are limited to one additional plate or certificate of number per ten-unit qualified transactions annually. New and used recreational motor vehicle dealers are limited to two additional plates or certificate of number per ten-unit qualified transactions annually for their first fifty transactions and one additional plate or certificate of number per ten-unit qualified transactions thereafter. An applicant seeking the issuance of an initial license shall indicate on his or her initial application the applicant's proposed annual number of sales in order for the director to issue the appropriate number of additional plates or certificates of number. A motor vehicle dealer, trailer dealer, boat dealer, powersport dealer, recreational motor vehicle dealer, motor vehicle manufacturer, boat manufacturer, or wholesale motor vehicle dealer obtaining a distinctive dealer license plate or certificate of number or additional license plate or additional certificate of number, throughout the calendar year, shall be required to pay a fee for such license plates or certificates of number computed on the basis of one-twelfth of the full fee prescribed for the original and duplicate number plates or certificates of number for such dealers' licenses, multiplied by the number of months remaining in the licensing period for which the dealer or manufacturers shall be required to be licensed. In the event of a renewing dealer, the fee due at the time of renewal shall not be prorated. Wholesale and public auctions shall be issued a certificate of dealer registration in lieu of a dealer number plate. In order for dealers to obtain number plates or certificates under this section, dealers shall submit to the department of revenue on August first of each year a statement certifying, under penalty of perjury, the dealer's number of sales during the reporting period of July first of the immediately preceding year to June thirtieth of the present year.

7. The plates issued pursuant to subsection 3 or 6 of this section may be displayed on any motor vehicle owned by a new motor vehicle manufacturer. The plates issued pursuant to subsection 3 or 6 of this section may be displayed on any motor vehicle or trailer owned and held for resale by a motor vehicle dealer for use by a customer who is test driving the motor vehicle, for use and display purposes during, but not limited to, parades, private events, charitable events, or for use by an employee or officer, but shall not be displayed on any motor vehicle or trailer hired or loaned to others or upon any regularly used service or wrecker vehicle. Motor vehicle dealers may display their dealer plates on a tractor, truck or trailer to demonstrate a vehicle under

177 a loaded condition. Trailer dealers may display their dealer license plates in like manner, except
178 such plates may only be displayed on trailers owned and held for resale by the trailer dealer.

179 8. The certificates of number issued pursuant to subsection 3 or 6 of this section may be
180 displayed on any vessel or vessel trailer owned and held for resale by a boat manufacturer or a
181 boat dealer, and used by a customer who is test driving the vessel or vessel trailer, or is used by
182 an employee or officer on a vessel or vessel trailer only, but shall not be displayed on any motor
183 vehicle owned by a boat manufacturer, boat dealer, or trailer dealer, or vessel or vessel trailer
184 hired or loaned to others or upon any regularly used service vessel or vessel trailer. Boat dealers
185 and boat manufacturers may display their certificate of number on a vessel or vessel trailer when
186 transporting a vessel or vessels to an exhibit or show.

187 9. (1) Every application for the issuance of a used motor vehicle dealer's license shall
188 be accompanied by proof that the applicant, within the last twelve months, has completed an
189 educational seminar course approved by the department as prescribed by subdivision (2) of this
190 subsection. Wholesale and public auto auctions and applicants currently holding a new or used
191 license for a separate dealership shall be exempt from the requirements of this subsection. The
192 provisions of this subsection shall not apply to current new motor vehicle franchise dealers or
193 motor vehicle leasing agencies or applicants for a new motor vehicle franchise or a motor vehicle
194 leasing agency. The provisions of this subsection shall not apply to used motor vehicle dealers
195 who were licensed prior to August 28, 2006.

196 (2) The educational seminar shall include, but is not limited to, the dealer requirements
197 of sections 301.550 to 301.573, the rules promulgated to implement, enforce, and administer
198 sections 301.550 to 301.570, and any other rules and regulations promulgated by the department.

199 **10. Any person licensed by the director of revenue under sections 301.550 to**
200 **301.573 as a new or used motor vehicle dealer shall collect and remit sales and use taxes**
201 **under chapter 144, RSMo, at the time of sale on all motor vehicles, trailers, or boats sold**
202 **by the licensed dealership. Such person shall receive no salary from the department of**
203 **revenue, but shall be allowed to retain any amount authorized under section 144.140,**
204 **RSMo.**

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