

SECOND REGULAR SESSION

HOUSE BILL NO. 2446

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CUNNINGHAM.

5494L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 407, RSMo, by adding thereto one new section relating to improperly imposed sales tax to cellular telephone customers.

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

Section A. Chapter 407, RSMo, is amended by adding thereto one new section, to be
2 known as section 407.1190, to read as follows:

407.1190. Any cellular telephone provider that improperly charges a city or county
2 **sales tax for cellular phone service shall pay the customer three times the amount of such**
3 **sales tax collected from the customer. A city shall keep any sales tax improperly collected**
4 **by the cellular telephone provider that was paid to the city.**

✓

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.