

HOUSE _____ AMENDMENT NO. _____

Offered By _____

AMEND House Bill No. 2, Page 5, Section 32.087, Line 125, by inserting immediately after all of said line the following:

“32.088. 1. Beginning January 1, 2012, the possession of a statement from the department of revenue stating no tax is due under chapters 142, 143, 144, 147, and 149, and that no fees are due under sections 260.262 or 260.273, shall be a prerequisite to the issuance or renewal of any city or county occupational license or any state license required for conducting any business. The statement of no tax due shall be dated no longer than ninety days before the date of submission for application or renewal of the city or county license.

2. Beginning January 1, 2012, in lieu of subsection 1 of this section, the director may enter into an agreement with any state agency responsible for issuing any state license for conducting any business, requiring the agency to provide the director of revenue with the name and Missouri tax identification number of each applicant for licensure within one month of the date the application is filed or at least one month prior to the anticipated renewal of a licensee's license. If such licensee is delinquent on any taxes under chapters 142, 143, 144, 147, and 149, or fees under sections 260.262 or 260.273, the director shall then send notice to each such entity and licensee. In the case of such delinquency or failure to file, the licensee's license shall be suspended within ninety days after notice of such delinquency or failure to file, unless the director of revenue verifies that such delinquency or failure has been remedied or arrangements have been made to achieve such remedy. The director of revenue shall, within ten business days of notification to the governmental entity issuing the license that the delinquency has been remedied or arrangements have been made to remedy such delinquency, send written notification to the licensee that the delinquency has been remedied. Tax liability paid in protest or reasonably founded disputes with such liability shall be considered paid for the purposes of this section.” ;
and

Further amend said bill, Page 15, Section 140.910, Line 94, by inserting after immediately after all of said line the following:

“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

1 cost to the licensee which shall be prominently displayed at the licensee's place of business, and
2 the license is valid until revoked by the director or surrendered by the person to whom issued
3 when sales are discontinued. The director shall issue the retail sales license within ten working
4 days following the receipt of a properly completed application. Any person applying for a retail
5 sales license or reinstatement of a revoked sales tax license who owes any tax under sections
6 144.010 to 144.510 or sections 143.191 to 143.261 must pay the amount due plus interest and
7 penalties before the department may issue the applicant a license or reinstate the revoked license.
8 All persons beginning business subsequent to August 13, 1986, and who are required to collect
9 the sales tax shall secure a retail sales license prior to making sales at retail. Such license may,
10 after ten days' notice, be revoked by the director of revenue only in the event the licensee shall be
11 in default for a period of sixty days in the payment of any taxes levied under section 144.020 or
12 sections 143.191 to 143.261. Notwithstanding the provisions of section 32.057 in the event of
13 revocation, the director of revenue may publish the status of the business account including the
14 date of revocation in a manner as determined by the director.

15 2. The possession of a retail sales license and a statement from the department of revenue
16 that the licensee owes no tax due under [sections 144.010 to 144.510 or sections 143.191 to
17 143.261] section 32.088 shall be a prerequisite to the issuance or renewal of any city or county
18 occupation license or any state license which is required for conducting any business [where
19 goods are sold at retail]. The date of issuance on the statement that the licensee owes no tax due
20 shall be no more than ninety days before the date of submission for application or renewal of the
21 local license. The revocation of a retailer's license by the director shall render the occupational
22 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 have
25 been exhausted, the director of revenue may notify the county or city law enforcement agency
26 representing the area in which the former licensee's business is located that the retail sales license
27 of such person has been revoked, and that any county or city occupation license of such person is
28 also revoked. The county or city may enforce the provisions of this section, and may prohibit
29 further sales at retail by such person.

30 4. In addition to the provisions of subsection 2 of this section, beginning January 1, 2009,
31 and until December 31, 2011, the possession of a statement from the department of revenue
32 stating no tax is due under sections 143.191 to 143.265 or sections 144.010 to 144.510 shall also
33 be a prerequisite to the issuance or renewal of any city or county occupation license or any state
34 license required for conducting any business where goods are sold at retail. The statement of no
35 tax due shall be dated no longer than ninety days before the date of submission for application or
36 renewal of the city or county license.

1 5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale
2 price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts or
3 mechanisms negotiated between manufacturers, wholesalers, and retailers.” ; and
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5 Further amend said bill by amending the title, enacting clause, and intersectional references
6 accordingly.
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