

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 0591,
Page 23, Section 287.745, Line 14, by inserting after all of said section and line the following:

“306.016. 1. [By January 1, 1995, the owner of any vessel documented by the United States Coast Guard on August 28, 1994, and] The new owner of any vessel purchased after August 28, 1994, but before January 1, 2013, who upon the sale or transfer of the vessel desires to document the vessel with the United States Coast Guard, shall apply for a vessel certificate of registration and pay a certification fee of seven dollars and fifty cents, an initial registration fee in an amount equal to the amount required for a certificate of number under section 306.030 and all applicable state and local [or in lieu watercraft] sales and use taxes as provided by law in effect on the date the vessel was documented or submit proof that all applicable registration fees have been paid to the department of revenue and all applicable state and local sales and use taxes or in lieu watercraft taxes have been paid in this or another state. Such application shall include the county in which such vessel will be normally maintained by the new owner. A certificate of registration and a set of registration decals in a form the director shall prescribe shall be issued for a documented vessel. A Missouri resident shall make application for a vessel certificate of registration within thirty days of acquiring or bringing the vessel into this state. A nonresident shall make application for a vessel certificate of registration within sixty days after acquiring a vessel in this state or bringing a vessel into this state if the vessel will be kept in this state for a period in excess of sixty consecutive days. A delinquency penalty fee of ten dollars shall be imposed for each thirty days of delinquency, not to exceed a total of thirty dollars. If the director of revenue learns that any person has failed to make application for a vessel certificate of registration in accordance with this section or has sold a vessel documented by the United States Coast Guard without obtaining a certificate of registration as provided in this section, the director shall cancel the registration of all vessels and outboard motors registered in the name of the person, either as sole owner or a co-owner, and shall notify the person that the cancellation will remain in force until the person pays the delinquency penalty fee together with all fees, charges, and payments which the person should have paid in connection with the vessel certificate of

1 registration.

2 2. [A] Beginning January 1, 2013, any boat or vessel documented by the United States
3 Coast Guard or other agency of the federal government and operated on the waters of this state
4 shall [not] be liable for the payment of any state or local sales or use tax on the purchase[, but
5 shall be liable for the payment of an in-lieu watercraft tax, which is hereby imposed]. The [fee in
6 lieu of tax] state and local sales and use taxes imposed pursuant to this section shall not apply to
7 United States Coast Guard registered vessels purchased for purposes of marine construction
8 including, but not limited to, barges, dredges, marine cranes, and other marine equipment utilized
9 for construction or dredging of waterways. The [in-lieu watercraft tax] state and local sales and
10 use taxes shall be collected by the director of revenue in the same manner in which other state and
11 local sales and use taxes are collected, and shall be deposited in the state treasury to the credit of
12 general revenue [and shall be appropriated for use by the Missouri state water patrol].

13 3. Watercraft dealers in this state shall report to the director of revenue on forms furnished
14 by the director the sale of each watercraft sold to a resident of this state. [If the watercraft is
15 registered and licensed pursuant to the provisions of this chapter and all applicable sales taxes
16 have been paid, the director shall not collect the in-lieu tax imposed by this subsection. If the
17 watercraft is registered with the United States Coast Guard or other agency of the federal
18 government and not under the provisions of this chapter the director shall bill the purchaser of the
19 watercraft for the in-lieu tax imposed by this subsection. Any person who fails to pay the in-lieu
20 tax due under this section, within thirty days after receipt of the bill from the director of revenue,
21 shall be liable to the same penalties imposed by law for failure to pay sales and use taxes due the
22 state.

23 The in-lieu tax shall be determined as follows:

24 PURCHASE PRICE OF WATERCRAFT TAX DUE

25	Less than \$15,000	\$ 500.00
26	\$15,001 to \$30,000	650.00
27	\$30,001 to \$50,000	1,000.00
28	\$50,001 to \$100,000	1,400.00
29	\$100,001 to \$150,000	2,000.00
30	\$150,001 to \$200,000	3,000.00
31	\$200,001 to \$250,000	4,000.00
32	\$250,001 to \$300,000	5,000.00
33	\$300,001 to \$350,000	5,500.00
34	\$350,001 to \$400,000	6,000.00
35	\$400,001 to \$450,000	6,500.00
36	\$450,001 to \$500,000	7,500.00

\$500,001 to \$550,000	8,500.00
\$550,001 to \$650,000	9,500.00
\$650,001 to \$750,000	10,500.00
\$750,001 and above	add an additional 1,500.00
for each \$100,000 increment	

3.] 4. The registration decals for any vessel documented by the United States Coast Guard shall be in force and effect for a period of three years so long as the vessel is owned or held by the original holder of the certificate of registration and shall be renewed upon application and payment of a registration renewal fee equal to the amount required for a certificate of number under section 306.030. The owner shall attach the registration decals to both sides of the forward half of the bow of the documented vessel in a place that is fully visible.

[4.] 5. The department of revenue may issue a temporary vessel certificate of registration authorizing the operation of a vessel to be documented by the United States Coast Guard for not more than sixty days. The temporary registration shall be made available by the department of revenue and may be purchased from the department of revenue or from a dealer upon proof of purchase of a vessel. The department shall make temporary certificates of registration available to registered dealers in this state in sets of ten. The fee for the temporary certificates of registration shall be five dollars each. No dealer shall charge more than five dollars for each temporary certificate of registration issued. The temporary registration shall be valid for a period of sixty days from the date of issuance by the department of revenue to the purchaser of the vessel or from the date of sale of the vessel by a dealer from which the purchaser obtains a certificate of registration. The temporary certificate of registration shall be issued on a form prescribed by the department of revenue and issued only for the purchaser's use in the operation of the vessel purchased to enable the purchaser to legally operate the vessel while a certificate of registration is being obtained, and shall be displayed on no other vessel. Temporary certificates of registration issued under this section shall not be transferable or renewable and shall not be valid upon issuance of a proper certificate of registration. The dealer or authorized agent shall insert the date of issuance and expiration date, year, make and the manufacturer's identification number of the vessel on the temporary registration when issued to the purchaser. The dealer shall complete the information on the temporary registration in full. Every dealer that issues a temporary certificate of registration shall keep, for inspection by authorized officers, a correct record of each temporary certificate of registration issued by the dealer by recording the registration number, purchaser's name and address, year, make and manufacturer's identification number of the vessel on which the temporary certificate of registration is to be used and the date of issuance.

[5.] 6. Upon the sale or transfer of any vessel documented by the United States Coast Guard for which a certificate of registration has been issued, the registration shall be terminated.

1 If the new owner elects to have the vessel documented by the United States Coast Guard, the new
2 owner shall submit, in addition to the properly assigned certificate of registration, proof of release
3 from the documentation provided by the United States Coast Guard and shall comply with the
4 provisions of this section. If the new owner elects not to document the vessel with the United
5 States Coast Guard, the owner shall comply with the applicable provisions of this chapter.

6 [6.] 7. The certificate of registration shall be available at all times for inspection on the
7 vessel for which it is issued, whenever the vessel is in operation.

8 Section B. Section A of this act is hereby submitted to the qualified voters of this state for
9 approval or rejection at an election which is hereby ordered and which shall be held and
10 conducted on the Tuesday immediately following the first Monday in November, 2010, or at a
11 special election to be called by the governor for that purpose, pursuant to the laws and
12 constitutional provisions of this state applicable to general elections and the submission of
13 referendum measures by initiative petition, and it shall become effective when approved by a
14 majority of the votes cast thereon at such election and not otherwise.”; and
15

16 Further amend said bill by amending the title, enacting clause, and intersectional references
17 accordingly.