

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 90, Page 1, Section A, Line 7, by inserting  
2 immediately after said line the following:

3 "32.087. 1. Within ten days after the adoption of any ordinance or order in favor of adoption  
4 of any local sales tax authorized under the local sales tax law by the voters of a taxing entity, the  
5 governing body or official of such taxing entity shall forward to the director of revenue by United  
6 States registered mail or certified mail a certified copy of the ordinance or order. The ordinance or  
7 order shall reflect the effective date thereof.

8 2. Any local sales tax so adopted shall become effective on the first day of the second  
9 calendar quarter after the director of revenue receives notice of adoption of the local sales tax, except  
10 as provided in subsection 18 of this section, and shall be imposed on all transactions on which the  
11 Missouri state sales tax is imposed.

12 3. Every retailer within the jurisdiction of one or more taxing entities which has imposed one  
13 or more local sales taxes under the local sales tax law shall add all taxes so imposed along with the  
14 tax imposed by the sales tax law of the state of Missouri to the sale price and, when added, the  
15 combined tax shall constitute a part of the price, and shall be a debt of the purchaser to the retailer  
16 until paid, and shall be recoverable at law in the same manner as the purchase price. The combined  
17 rate of the state sales tax and all local sales taxes shall be the sum of the rates, multiplying the  
18 combined rate times the amount of the sale.

19 4. The brackets required to be established by the director of revenue under the provisions of  
20 section 144.285 shall be based upon the sum of the combined rate of the state sales tax and all local  
21 sales taxes imposed under the provisions of the local sales tax law.

22 5. (1) The ordinance or order imposing a local sales tax under the local sales tax law shall  
23 impose a tax upon all [sellers a tax for the privilege of engaging in the business of selling tangible  
24 personal property or rendering taxable services at retail] transactions upon which the Missouri state  
25 sales tax is imposed to the extent and in the manner provided in sections 144.010 to 144.525, and the  
26 rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax  
27 shall be the sum of the combined rate of the state sales tax or state highway use tax and all local sales  
28 taxes imposed under the provisions of the local sales tax law.

29 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,  
30 except those in which voters have previously approved a local use tax under section 144.757, shall  
31 have placed on the ballot on or after the general election in November 2014, but no later than the  
32 general election in November 2016, whether to repeal application of the local sales tax to the titling  
33 of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section  
34 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot question  
35 presented to the local voters shall contain substantially the following language:

36 Shall the ..... (local jurisdiction's name) discontinue applying and collecting  
37 the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were

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1 purchased from a source other than a licensed Missouri dealer? Approval of this measure will result  
 2 in a reduction of local revenue to provide for vital services for ..... (local jurisdiction's  
 3 name) and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a  
 4 competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and  
 5 trailers.

6 ☐ YES

☐ NO

7 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to  
 8 the question, place an "X" in the box opposite "NO".

9 (3) If the ballot question set forth in subdivision (2) of this subsection receives a majority of  
 10 the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot  
 11 question before the voters on or before the general election in November 2016, the local taxing  
 12 jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and  
 13 outboard motors that were purchased from a source other than a licensed Missouri dealer.

14 (4) In addition to the requirement that the ballot question set forth in subdivision (2) of this  
 15 subsection be placed before the voters, the governing body of any local taxing jurisdiction that had  
 16 previously imposed a local use tax on the use of motor vehicles, trailers, boats, and outboard motors  
 17 may, at any time, place a proposal on the ballot at any election to repeal application of the local sales  
 18 tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a source  
 19 other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters voting  
 20 thereon are in favor of the proposal to repeal application of the local sales tax to such titling, then the  
 21 local sales tax shall no longer be applied to the titling of motor vehicles, trailers, boats, and outboard  
 22 motors purchased from a source other than a licensed Missouri dealer. If a majority of the votes cast  
 23 by the registered voters voting thereon are opposed to the proposal to repeal application of the local  
 24 sales tax to such titling, such application shall remain in effect.

25 (5) In addition to the requirement that the ballot question set forth in subdivision (2) of this  
 26 subsection be placed before the voters on or after the general election in November 2014, and on or  
 27 before the general election in November 2016, whenever the governing body of any local taxing  
 28 jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and outboard  
 29 motors receives a petition, signed by fifteen percent of the registered voters of such jurisdiction  
 30 voting in the last gubernatorial election, calling for a proposal to be placed on the ballot at any  
 31 election to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and  
 32 outboard motors purchased from a source other than a licensed Missouri dealer, the governing body  
 33 shall submit to the voters of such jurisdiction a proposal to repeal application of the local sales tax to  
 34 such titling. If a majority of the votes cast by the registered voters voting thereon are in favor of the  
 35 proposal to repeal application of the local sales tax to such titling, then the local sales tax shall no  
 36 longer be applied to the titling of motor vehicles, trailers, boats, and outboard motors purchased from  
 37 a source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters  
 38 voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling,  
 39 such application shall remain in effect.

40 (6) Nothing in this subsection shall be construed to authorize the voters of any jurisdiction to  
 41 repeal application of any state sales or use tax.

42 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors  
 43 purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take  
 44 effect on the first day of the second calendar quarter after the election. If any local sales tax on the  
 45 titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a  
 46 licensed Missouri dealer is required to cease to be applied or collected due to failure of a local taxing  
 47 jurisdiction to hold an election pursuant to subdivision (2) of this subsection, such cessation shall  
 48 take effect on March 1, 2017.

1           6. On and after the effective date of any local sales tax imposed under the provisions of the  
2 local sales tax law, the director of revenue shall perform all functions incident to the administration,  
3 collection, enforcement, and operation of the tax, and the director of revenue shall collect in addition  
4 to the sales tax for the state of Missouri all additional local sales taxes authorized under the authority  
5 of the local sales tax law. All local sales taxes imposed under the local sales tax law together with all  
6 taxes imposed under the sales tax law of the state of Missouri shall be collected together and reported  
7 upon such forms and under such administrative rules and regulations as may be prescribed by the  
8 director of revenue.

9           7. All applicable provisions contained in sections 144.010 to 144.525 governing the state  
10 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of  
11 any local sales tax imposed under the local sales tax law except as modified by the local sales tax  
12 law.

13           8. All exemptions granted to agencies of government, organizations, persons and to the sale  
14 of certain articles and items of tangible personal property and taxable services under the provisions  
15 of sections 144.010 to 144.525, as these sections now read and as they may hereafter be amended, it  
16 being the intent of this general assembly to ensure that the same sales tax exemptions granted from  
17 the state sales tax law also be granted under the local sales tax law, are hereby made applicable to the  
18 imposition and collection of all local sales taxes imposed under the local sales tax law.

19           9. The same sales tax permit, exemption certificate and retail certificate required by sections  
20 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the  
21 requirements of the local sales tax law, and no additional permit or exemption certificate or retail  
22 certificate shall be required; except that the director of revenue may prescribe a form of exemption  
23 certificate for an exemption from any local sales tax imposed by the local sales tax law.

24           10. All discounts allowed the retailer under the provisions of the state sales tax law for the  
25 collection of and for payment of taxes under the provisions of the state sales tax law are hereby  
26 allowed and made applicable to any local sales tax collected under the provisions of the local sales  
27 tax law.

28           11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation  
29 of the provisions of those sections are hereby made applicable to violations of the provisions of the  
30 local sales tax law.

31           12. (1) For the purposes of any local sales tax imposed by an ordinance or order under the  
32 local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard motors  
33 required to be titled under the laws of the state of Missouri, shall be deemed to be consummated at  
34 the place of business of the retailer unless the tangible personal property sold is delivered by the  
35 retailer or his agent to an out-of-state destination. In the event a retailer has more than one place of  
36 business in this state which participates in the sale, the sale shall be deemed to be consummated at  
37 the place of business of the retailer where the initial order for the tangible personal property is taken,  
38 even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or  
39 billing. A sale by a retailer's agent or employee shall be deemed to be consummated at the place of  
40 business from which he works.

41           (2) For the purposes of any local sales tax imposed by an ordinance or order under the local  
42 sales tax law, the sales tax upon the titling of all [sales of] motor vehicles, trailers, boats, and  
43 outboard motors shall be [deemed to be consummated] imposed at the rate in effect at the location of  
44 the residence of the purchaser, and remitted to that local taxing entity and not at the place of business  
45 of the retailer, or the place of business from which the retailer's agent or employee works.

46           (3) For the purposes of any local tax imposed by an ordinance or under the local sales tax  
47 law on charges for mobile telecommunications services, all taxes of mobile telecommunications  
48 service shall be imposed as provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C.

1 Sections 116 through 124, as amended.

2 13. Local sales taxes [imposed pursuant to the local sales tax law] shall not be imposed on  
3 the seller [on the purchase and sale] of motor vehicles, trailers, boats, and outboard motors [shall not  
4 be collected and remitted by the seller,] required to be titled under the laws of the state of Missouri,  
5 but shall be collected from the purchaser by the director of revenue at the time application is made  
6 for a certificate of title, if the address of the applicant is within a taxing entity imposing a local sales  
7 tax under the local sales tax law.

8 14. The director of revenue and any of his deputies, assistants and employees who have any  
9 duties or responsibilities in connection with the collection, deposit, transfer, transmittal,  
10 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the  
11 director of revenue under the provisions of the local sales tax law shall enter a surety bond or bonds  
12 payable to any and all taxing entities in whose behalf such funds have been collected under the local  
13 sales tax law in the amount of one hundred thousand dollars for each such tax; but the director of  
14 revenue may enter into a blanket bond covering himself and all such deputies, assistants and  
15 employees. The cost of any premium for such bonds shall be paid by the director of revenue from  
16 the share of the collections under the sales tax law retained by the director of revenue for the benefit  
17 of the state.

18 15. The director of revenue shall annually report on his management of each trust fund  
19 which is created under the local sales tax law and administration of each local sales tax imposed  
20 under the local sales tax law. He shall provide each taxing entity imposing one or more local sales  
21 taxes authorized by the local sales tax law with a detailed accounting of the source of all funds  
22 received by him for the taxing entity. Notwithstanding any other provisions of law, the state auditor  
23 shall annually audit each trust fund. A copy of the director's report and annual audit shall be  
24 forwarded to each taxing entity imposing one or more local sales taxes.

25 16. Within the boundaries of any taxing entity where one or more local sales taxes have been  
26 imposed, if any person is delinquent in the payment of the amount required to be paid by him under  
27 the local sales tax law or in the event a determination has been made against him for taxes and  
28 penalty under the local sales tax law, the limitation for bringing suit for the collection of the  
29 delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525. Where  
30 the director of revenue has determined that suit must be filed against any person for the collection of  
31 delinquent taxes due the state under the state sales tax law, and where such person is also delinquent  
32 in payment of taxes under the local sales tax law, the director of revenue shall notify the taxing entity  
33 in the event any person fails or refuses to pay the amount of any local sales tax due so that  
34 appropriate action may be taken by the taxing entity.

35 17. Where property is seized by the director of revenue under the provisions of any law  
36 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed by  
37 the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by  
38 the local sales tax law, the director of revenue shall permit the taxing entity to join in any sale of  
39 property to pay the delinquent taxes and penalties due the state and to the taxing entity under the  
40 local sales tax law. The proceeds from such sale shall first be applied to all sums due the state, and  
41 the remainder, if any, shall be applied to all sums due such taxing entity.

42 18. If a local sales tax has been in effect for at least one year under the provisions of the local  
43 sales tax law and voters approve reimposition of the same local sales tax at the same rate at an  
44 election as provided for in the local sales tax law prior to the date such tax is due to expire, the tax so  
45 reimposed shall become effective the first day of the first calendar quarter after the director receives  
46 a certified copy of the ordinance, order or resolution accompanied by a map clearly showing the  
47 boundaries thereof and the results of such election, provided that such ordinance, order or resolution  
48 and all necessary accompanying materials are received by the director at least thirty days prior to the

1 expiration of such tax. Any administrative cost or expense incurred by the state as a result of the  
 2 provisions of this subsection shall be paid by the city or county reimposing such tax."; and

3 Further amend said bill, Page 15, Section 115.601, Line 48, by inserting immediately after  
 4 said line the following:

5 "144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used  
 6 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways  
 7 or waters of this state which are required to be titled under the laws of the state of Missouri and,  
 8 except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of engaging  
 9 in the business of selling tangible personal property or rendering taxable service at retail in this state.  
 10 The rate of tax shall be as follows:

11 (1) Upon every retail sale in this state of tangible personal property, [including but not  
 12 limited to] excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and  
 13 outboard motors required to be titled under the laws of the state of Missouri and subject to tax under  
 14 subdivision (9) of this subsection, a tax equivalent to four percent of the purchase price paid or  
 15 charged, or in case such sale involves the exchange of property, a tax equivalent to four percent of  
 16 the consideration paid or charged, including the fair market value of the property exchanged at the  
 17 time and place of the exchange, except as otherwise provided in section 144.025;

18 (2) A tax equivalent to four percent of the amount paid for admission and seating  
 19 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games  
 20 and athletic events;

21 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of electricity  
 22 or electrical current, water and gas, natural or artificial, to domestic, commercial or industrial  
 23 consumers;

24 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and  
 25 long distance telecommunications service to telecommunications subscribers and to others through  
 26 equipment of telecommunications subscribers for the transmission of messages and conversations  
 27 and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto;  
 28 except that, the payment made by telecommunications subscribers or others, pursuant to section  
 29 144.060, and any amounts paid for access to the internet or interactive computer services shall not be  
 30 considered as amounts paid for telecommunications services;

31 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services  
 32 for transmission of messages of telegraph companies;

33 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals  
 34 and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car,  
 35 tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the  
 36 public;

37 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by  
 38 every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses  
 39 and trucks as are licensed by the division of motor carrier and railroad safety of the department of  
 40 economic development of Missouri, engaged in the transportation of persons for hire;

41 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of  
 42 tangible personal property, provided that if the lessor or renter of any tangible personal property had  
 43 previously purchased the property under the conditions of "sale at retail" or leased or rented the  
 44 property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or  
 45 subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental  
 46 receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles,  
 47 mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in  
 48 this section and section 144.070. In no event shall the rental or lease of boats and outboard motors

1 be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor  
 2 shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement,  
 3 entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the  
 4 provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible  
 5 personal property which is exempt from the sales or use tax under section 144.030 upon a sale  
 6 thereof is likewise exempt from the sales or use tax upon the lease or rental thereof.

7 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of  
 8 new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on  
 9 the highways or waters of this state which are required to be registered under the laws of the state of  
 10 Missouri. This tax is imposed on the person titling such property, and shall be paid according to the  
 11 procedures in section 144.440.

12 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which  
 13 are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words  
 14 "This ticket is subject to a sales tax."

15 144.021. The purpose and intent of sections 144.010 to 144.510 is to impose a tax upon the  
 16 privilege of engaging in the business, in this state, of selling tangible personal property and those  
 17 services listed in section 144.020 and for the privilege of titling new and used motor vehicles,  
 18 trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this  
 19 state which are required to be registered under the laws of the state of Missouri. Except as otherwise  
 20 provided, the primary tax burden is placed upon the seller making the taxable sales of property or  
 21 service and is levied at the rate provided for in section 144.020. Excluding subdivision (9) of  
 22 subsection 1 of section 144.020 and sections 144.070, 144.440 and 144.450, the extent to which a  
 23 seller is required to collect the tax from the purchaser of the taxable property or service is governed  
 24 by section 144.285 and in no way affects sections 144.080 and 144.100, which require all sellers to  
 25 report to the director of revenue their "gross receipts", defined herein to mean the aggregate amount  
 26 of the sales price of all sales at retail, and remit tax at four percent of their gross receipts.

27 144.069. All sales taxes associated with the titling of motor vehicles, trailers, boats and  
 28 outboard motors under the laws of Missouri shall be [deemed to be consummated] imposed at the  
 29 rate in effect at the location of the address of the owner thereof, and all sales taxes associated with  
 30 the titling of vehicles under leases of over sixty-day duration of motor vehicles, trailers, boats and  
 31 outboard motors [subject to sales taxes under this chapter] shall be [deemed to be consummated]  
 32 imposed at the rate in effect, unless the vehicle, trailer, boat or motor has been registered and sales  
 33 taxes have been paid prior to the consummation of the lease agreement at the location of the address  
 34 of the lessee thereof on the date the lease is consummated, and all applicable sales taxes levied by  
 35 any political subdivision shall be collected and remitted on such sales from the purchaser or lessee by  
 36 the state department of revenue on that basis.

37 144.071. 1. In all cases where the purchaser of a motor vehicle, trailer, boat or outboard  
 38 motor rescinds the sale of that motor vehicle, trailer, boat or outboard motor and receives a refund of  
 39 the purchase price and returns the motor vehicle, trailer, boat or outboard motor to the seller within  
 40 sixty calendar days from the date of the sale, any [the sales or use] tax paid to the department of  
 41 revenue shall be refunded to the purchaser upon proper application to the director of revenue.

42 2. In any rescission whereby a seller reacquires title to the motor vehicle, trailer, boat or  
 43 outboard motor sold by him and the reacquisition is within sixty calendar days from the date of the  
 44 original sale, the person reacquiring the motor vehicle, trailer, boat or outboard motor shall be  
 45 entitled to a refund of any [sales or use] tax paid as a result of the reacquisition of the motor vehicle,  
 46 trailer, boat or outboard motor, upon proper application to the director of revenue.

47 3. Any city or county [sales or use] tax refunds shall be deducted by the director of revenue  
 48 from the next remittance made to that city or county.

1           4. Each claim for refund must be made within one year after payment of the tax on which the  
2 refund is claimed.

3           5. As used in this section, the term "boat" includes all motorboats and vessels as the terms  
4 "motorboat" and "vessel" are defined in section 306.010.

5           144.440. 1. [In addition to all other taxes now or hereafter levied and imposed upon every  
6 person for the privilege of using the highways or waterways of this state, there is hereby levied and  
7 imposed a tax equivalent to four percent of the purchase price, as defined in section 144.070, which  
8 is paid or charged on new and used motor vehicles, trailers, boats, and outboard motors purchased or  
9 acquired for use on the highways or waters of this state which are required to be registered under the  
10 laws of the state of Missouri.

11           2.] At the time the owner of any [such] motor vehicle, trailer, boat, or outboard motor makes  
12 application to the director of revenue for an official certificate of title and the registration of the same  
13 as otherwise provided by law, he shall present to the director of revenue evidence satisfactory to the  
14 director showing the purchase price paid by or charged to the applicant in the acquisition of the  
15 motor vehicle, trailer, boat, or outboard motor, or that the motor vehicle, trailer, boat, or outboard  
16 motor is not subject to the tax herein provided and, if the motor vehicle, trailer, boat, or outboard  
17 motor is subject to the tax herein provided, the applicant shall pay or cause to be paid to the director  
18 of revenue the tax provided herein.

19           [3.] 2. In the event that the purchase price is unknown or undisclosed, or that the evidence  
20 thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisement by the  
21 director.

22           [4.] 3. No certificate of title shall be issued for such motor vehicle, trailer, boat, or outboard  
23 motor unless the tax for the privilege of using the highways or waters of this state has been paid or  
24 the vehicle, trailer, boat, or outboard motor is registered under the provisions of subsection 5 of this  
25 section.

26           [5.] 4. The owner of any motor vehicle, trailer, boat, or outboard motor which is to be used  
27 exclusively for rental or lease purposes may pay the tax due thereon required in section 144.020 at  
28 the time of registration or in lieu thereof may pay a [use] sales tax as provided in sections 144.010,  
29 144.020, 144.070 and 144.440. A [use] sales tax shall be charged and paid on the amount charged  
30 for each rental or lease agreement while the motor vehicle, trailer, boat, or outboard motor is  
31 domiciled in the state. If the owner elects to pay upon each rental or lease, he shall make an affidavit  
32 to that effect in such form as the director of revenue shall require and shall remit the tax due at such  
33 times as the director of revenue shall require.

34           [6.] 5. In the event that any leasing company which rents or leases motor vehicles, trailers,  
35 boats, or outboard motors elects to collect a [use] sales tax[,] all of its lease receipts would be subject  
36 to the [use] sales tax[,] regardless of whether or not the leasing company previously paid a sales tax  
37 when the vehicle, trailer, boat, or outboard motor was originally purchased.

38           [7.] 6. The provisions of this section, and the tax imposed by this section, shall not apply to  
39 manufactured homes.

40           144.450. In order to avoid double taxation under the provisions of sections 144.010 to  
41 144.510, any person who purchases a motor vehicle, trailer, manufactured home, boat, or outboard  
42 motor in any other state and seeks to register or obtain a certificate of title for it in this state shall be  
43 credited with the amount of any sales tax or use tax shown to have been previously paid by him on  
44 the purchase price of such motor vehicle, trailer, boat, or outboard motor in such other state. The tax  
45 imposed by subdivision (9) of subsection 1 of section [144.440] 144.020 shall not apply:

46           (1) [To motor vehicles, trailers, boats, or outboard motors on account of which the sales tax  
47 provided by sections 144.010 to 144.510 shall have been paid;

48           (2)] To motor vehicles, trailers, boats, or outboard motors brought into this state by a person

1 moving any such vehicle, trailer, boat, or outboard motor into Missouri from another state who shall  
 2 have registered and in good faith regularly operated any such motor vehicle, trailer, boat, or outboard  
 3 motor in such other state at least ninety days prior to the time it is registered in this state;

4 [(3)] (2) To motor vehicles, trailers, boats, or outboard motors acquired by registered  
 5 dealers for resale;

6 [(4)] (3) To motor vehicles, trailers, boats, or outboard motors purchased, owned or used by  
 7 any religious, charitable or eleemosynary institution for use in the conduct of regular religious,  
 8 charitable or eleemosynary functions and activities;

9 [(5)] (4) To motor vehicles owned and used by religious organizations in transferring pupils  
 10 to and from schools supported by such organization;

11 [(6)] (5) Where the motor vehicle, trailer, boat, or outboard motor has been acquired by the  
 12 applicant for a certificate of title therefor by gift or under a will or by inheritance, and the tax hereby  
 13 imposed has been paid by the donor or decedent;

14 [(7)] (6) To any motor vehicle, trailer, boat, or outboard motor owned or used by the state of  
 15 Missouri or any other political subdivision thereof, or by an educational institution supported by  
 16 public funds; or

17 [(8)] (7) To farm tractors.

18 144.455. The tax imposed by subdivision (9) of subsection 1 of section [144.440] 144.020  
 19 on the titling of motor vehicles and trailers is levied for the purpose of providing revenue to be used  
 20 by this state to defray in whole or in part the cost of constructing, widening, reconstructing,  
 21 maintaining, resurfacing and repairing the public highways, roads and streets of this state, and the  
 22 cost and expenses incurred in the administration and enforcement of subdivision (9) of subsection 1  
 23 of section 144.020 and sections 144.440 to 144.455, and for no other purpose whatsoever, and all  
 24 revenue collected or received by the director of revenue from the tax imposed by subdivision (9) of  
 25 subsection 1 of section [144.440] 144.020 on motor vehicles and trailers shall be promptly deposited  
 26 [in the state treasury to the credit of the state highway department fund] as dictated by article IV,  
 27 section 30(b) of the Constitution of Missouri.

28 144.525. Notwithstanding any other provision of law, the amount of any state and local sales  
 29 [or use] taxes due on the purchase of a motor vehicle, trailer, boat or outboard motor required to be  
 30 registered under the provisions of sections 301.001 to 301.660 and sections 306.010 to 306.900 shall  
 31 be computed on the rate of such taxes in effect on the date the purchaser submits application for a  
 32 certificate of ownership to the director of revenue; except that, in the case of a sale at retail, of an  
 33 outboard motor by a retail business which is not required to be registered under the provisions of  
 34 section 301.251, the amount of state and local [sales and use] taxes due shall be computed on the rate  
 35 of such taxes in effect as of the calendar date of the retail sale.

36 144.610. 1. A tax is imposed for the privilege of storing, using or consuming within this  
 37 state any article of tangible personal property, excluding motor vehicles, trailers, motorcycles,  
 38 mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state  
 39 of Missouri and subject to tax under subdivision (9) of subsection 1 of section 144.020, purchased on  
 40 or after the effective date of sections 144.600 to 144.745 in an amount equivalent to the percentage  
 41 imposed on the sales price in the sales tax law in section 144.020. This tax does not apply with  
 42 respect to the storage, use or consumption of any article of tangible personal property purchased,  
 43 produced or manufactured outside this state until the transportation of the article has finally come to  
 44 rest within this state or until the article has become commingled with the general mass of property of  
 45 this state.

46 2. Every person storing, using or consuming in this state tangible personal property subject  
 47 to the tax in subsection 1 of this section is liable for the tax imposed by this law, and the liability  
 48 shall not be extinguished until the tax is paid to this state, but a receipt from a vendor authorized by

the director of revenue under the rules and regulations that he prescribes to collect the tax, given to the purchaser in accordance with the provisions of section 144.650, relieves the purchaser from further liability for the tax to which receipt refers.

3. Because this section no longer imposes a Missouri use tax on the storage, use, or consumption of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state of Missouri, in that the state sales tax is now imposed on the titling of such property, the local sales tax, rather than the local use tax, applies.

144.613. Notwithstanding the provisions of section 144.655, at the time the owner of any new or used boat or boat motor which was acquired after December 31, 1979, in a transaction subject to [use] tax under [the Missouri use tax law] this chapter makes application to the director of revenue for the registration of the boat or boat motor, he shall present to the director of revenue evidence satisfactory to the director of revenue showing the purchase price, exclusive of any charge incident to the extension of credit, paid by or charged to the applicant in the acquisition of the boat or boat motor, or that no sales or use tax was incurred in its acquisition, and, if [sales or use] tax was incurred in its acquisition, that the same has been paid, or the applicant shall pay or cause to be paid to the director of revenue the [use] tax provided by [the Missouri use tax law] this chapter in addition to the registration fees now or hereafter required according to law, and the director of revenue shall not issue a registration for any new or used boat or boat motor subject to [use] tax [as provided in the Missouri use tax law] in this chapter until the tax levied for the use of the same under [sections 144.600 to 144.748] this chapter has been paid.

144.615. There are specifically exempted from the taxes levied in sections 144.600 to 144.745:

(1) Property, the storage, use or consumption of which this state is prohibited from taxing pursuant to the constitution or laws of the United States or of this state;

(2) Property, the gross receipts from the sale of which are required to be included in the measure of the tax imposed pursuant to the Missouri sales tax law;

(3) Tangible personal property, the sale or other transfer of which, if made in this state, would be exempt from or not subject to the Missouri sales tax pursuant to the provisions of subsection 2 of section 144.030;

(4) Motor vehicles, trailers, boats, and outboard motors subject to the tax imposed by section [144.440] 144.020;

(5) Tangible personal property which has been subjected to a tax by any other state in this respect to its sales or use; provided, if such tax is less than the tax imposed by sections 144.600 to 144.745, such property, if otherwise taxable, shall be subject to a tax equal to the difference between such tax and the tax imposed by sections 144.600 to 144.745;

(6) Tangible personal property held by processors, retailers, importers, manufacturers, wholesalers, or jobbers solely for resale in the regular course of business;

(7) Personal and household effects and farm machinery used while an individual was a bona fide resident of another state and who thereafter became a resident of this state, or tangible personal property brought into the state by a nonresident for his own storage, use or consumption while temporarily within the state."; and

Section 1. Notwithstanding the provisions of section 1.140 to the contrary, the provisions of sections 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615, as amended by this act, shall be nonseverable, and if any provision is for any reason held to be invalid, such decision shall invalidate all of the remaining provisions of section 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615, as amended by this act.

Section B. Because of the detrimental impact that lost local revenues has had on the

1 domestic economy by placing Missouri dealers of motor vehicles, outboard motors, boats and trailers  
2 at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats and  
3 trailers, the repeal and reenactment of sections 32.087, 144.020, 144.021, 144.069, 144.071,  
4 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615 and the enactment of section 1  
5 of this act is deemed necessary for the immediate preservation of the public health, welfare, peace  
6 and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and  
7 the repeal and reenactment of sections 32.087, 144.020, 144.021, 144.069, 144.071, 144.440,  
8 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615 and the enactment of section 1 of this act  
9 shall be in full force and effect upon its passage and approval."; and

10  
11 Further amend said bill by amending the title, enacting clause, and intersectional references  
12 accordingly.  
13