

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute No. 2 for House Bill No. 698, Page 42, Section 135.1575,
2 Line 19, by inserting after all of said section and line the following:

3 "144.083. 1. The director of revenue shall require all persons who are responsible for the
4 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no cost
5 to the licensee which shall be prominently displayed at the licensee's place of business, and the
6 license is valid until revoked by the director or surrendered by the person to whom issued when sales
7 are discontinued. The director shall issue the retail sales license within ten working days following
8 the receipt of a properly completed application. Any person applying for a retail sales license or
9 reinstatement of a revoked sales tax license who owes any tax under sections 144.010 to 144.510 or
10 sections 143.191 to 143.261 must pay the amount due plus interest and penalties before the
11 department may issue the applicant a license or reinstate the revoked license. All persons beginning
12 business subsequent to August 13, 1986, and who are required to collect the sales tax shall secure a
13 retail sales license prior to making sales at retail. Such license may, after ten days' notice, be revoked
14 by the director of revenue only in the event the licensee shall be in default for a period of sixty days
15 in the payment of any taxes levied under section 144.020 or sections 143.191 to 143.261.
16 Notwithstanding the provisions of section 32.057 in the event of revocation, the director of revenue
17 may publish the status of the business account including the date of revocation in a manner as
18 determined by the director.

19 2. The possession of a retail sales license and a statement from the department of revenue
20 that the licensee owes no tax due under sections 144.010 to 144.510, sections 144.600 to 144.745, or
21 sections 143.191 to [143.261] 143.265 shall be a prerequisite to the issuance or renewal of any city
22 or county occupation license or any state license which is required for conducting any business
23 where goods are sold at retail. The date of issuance on the statement that the licensee owes no tax
24 due shall be no more than ninety days before the date of submission for application or renewal of the
25 local license. The revocation of a retailer's license by the director shall render the occupational
26 license or the state license null and void.

27 3. No person responsible for the collection of taxes under section 144.080 shall make sales at
28 retail unless such person is the holder of a valid retail sales license. After all appeals have been
29 exhausted, the director of revenue may notify the county or city law enforcement agency
30 representing the area in which the former licensee's business is located that the retail sales license of
31 such person has been revoked, and that any county or city occupation license of such person is also
32 revoked. The county or city may enforce the provisions of this section, and may prohibit further

Action Taken _____ Date _____

1 sales at retail by such person.

2 4. In addition to the provisions of subsection 2 of this section, beginning January 1, [2009]
3 2017, the possession of a statement from the department of revenue stating no tax is due for any
4 individual or corporation subject to the tax under sections [143.191 to 143.265 or sections 144.010 to
5 144.510] 143.011 to 143.071 shall also be a prerequisite to the issuance or renewal of any city or
6 county occupation license or any state license required for conducting any business where goods are
7 sold at retail. The statement of no tax due shall be dated no [longer] more than ninety days before
8 the date of submission for application or renewal of the city or county license.

9 5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale price
10 paid by the final purchaser and not to any off-invoice discounts or other pricing discounts or
11 mechanisms negotiated between manufacturers, wholesalers, and retailers."; and

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