

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 182
97TH GENERAL ASSEMBLY
2013

0935H.10T

AN ACT

To repeal 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, RSMo, and to enact in lieu thereof thirteen new sections relating to taxes on motor vehicle sales, with an emergency clause.

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

Section A. 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144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615, RSMo, are repealed and thirteen new sections enacted in lieu thereof, to be known as sections 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615, and 1, to read as follows:

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

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

3. Every retailer within the jurisdiction of one or more taxing entities

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

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

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

24 5. (1) The ordinance or order imposing a local sales tax under the local
25 sales tax law shall impose **a tax** upon all [sellers a tax for the privilege of
26 engaging in the business of selling tangible personal property or rendering
27 taxable services at retail] **transactions upon which the Missouri state sales**
28 **tax is imposed** to the extent and in the manner provided in sections 144.010 to
29 144.525, and the rules and regulations of the director of revenue issued pursuant
30 thereto; except that the rate of the tax shall be the sum of the combined rate of
31 the state sales tax or state highway use tax and all local sales taxes imposed
32 under the provisions of the local sales tax law.

33 (2) **Notwithstanding any other provision of law to the contrary,**
34 **local taxing jurisdictions, except those in which voters have previously**
35 **approved a local use tax under section 144.757, shall have placed on the**
36 **ballot on or after the general election in November 2014, but no later**
37 **than the general election in November 2016, whether to repeal**
38 **application of the local sales tax to the titling of motor vehicles,**
39 **trailers, boats, and outboard motors that are subject to state sales tax**
40 **under section 144.020 and purchased from vendors not located in**
41 **Missouri. The ballot question presented to the local voters shall**
42 **contain substantially the following language:**

43 Shall the (local jurisdiction's name) **discontinue**
44 **applying and collecting the local sales tax on the titling of motor**
45 **vehicles, trailers, boats, and outboard motors that were purchased from**
46 **vendors not located in Missouri? Approval of this measure will result**
47 **in a reduction of local revenue to provide for vital services for**
48 **..... (local jurisdiction's name) and it will place Missouri**

49 dealers of motor vehicles, outboard motors, boats, and trailers at a
50 competitive disadvantage to non-Missouri dealers of motor vehicles,
51 outboard motors, boats, and trailers.

52 ☐ YES ☐ NO

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

56 (3) If the ballot question set forth in subdivision (2) of this
57 subsection receives a majority of the votes cast in favor of the proposal,
58 or if the local taxing jurisdiction fails to place the ballot question
59 before the voters on or before the general election in November 2016,
60 the local taxing jurisdiction shall cease applying the local sales tax to
61 the titling of motor vehicles, trailers, boats, and outboard motors that
62 were purchased from vendors not located in Missouri.

63 (4) In addition to the requirement that the ballot question set
64 forth in subdivision (2) of this subsection be placed before the voters,
65 the governing body of any local taxing jurisdiction that had previously
66 imposed a local use tax on the use of motor vehicles, trailers, boats, and
67 outboard motors that were purchased from vendors not located in
68 Missouri may, at any time, place a proposal on the ballot at any election
69 to repeal application of the local sales tax to such titling. If a majority
70 of the votes cast by the registered voters voting thereon are in favor of
71 the proposal to repeal application of the local sales tax to such titling,
72 then the local sales tax shall no longer be applied to such titling. If a
73 majority of the votes cast by the registered voters voting thereon are
74 opposed to the proposal to repeal application of the local sales tax to
75 such titling, such application shall remain in effect.

76 (5) In addition to the requirement that the ballot question set
77 forth in subdivision (2) of this subsection be placed before the voters
78 on or after the general election in November 2014, and on or before the
79 general election in November 2016, whenever the governing body of any
80 local taxing jurisdiction imposing a local sales tax on the sale of motor
81 vehicles, trailers, boats, and outboard motors receives a petition, signed
82 by fifteen percent of the registered voters of such jurisdiction voting
83 in the last gubernatorial election, calling for a proposal to be placed on
84 the ballot at any election to repeal application of the local sales tax to

85 such titling, the governing body shall submit to the voters of such
86 jurisdiction a proposal to repeal application of the local sales tax to
87 such titling. If a majority of the votes cast by the registered voters
88 voting thereon are in favor of the proposal to repeal application of the
89 local sales tax to such titling, then the local sales tax shall no longer be
90 applied to such titling. If a majority of the votes cast by the registered
91 voters voting thereon are opposed to the proposal to repeal application
92 of the local sales tax to such titling, such application shall remain in
93 effect.

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

97 (7) If any local sales tax on the titling of motor vehicles, trailers,
98 boats, and outboard motors purchased from vendors located outside of
99 Missouri is repealed, such repeal shall take effect on the first day of the
100 second calendar quarter after the election. If any local sales tax on the
101 titling of motor vehicles, trailers, boats, and outboard motors
102 purchased from vendors located outside of Missouri is required to cease
103 to be applied or collected due to failure of a local taxing jurisdiction to
104 hold an election, such cessation shall take effect on March 1, 2017.

105 6. On and after the effective date of any local sales tax imposed under the
106 provisions of the local sales tax law, the director of revenue shall perform all
107 functions incident to the administration, collection, enforcement, and operation
108 of the tax, and the director of revenue shall collect in addition to the sales tax for
109 the state of Missouri all additional local sales taxes authorized under the
110 authority of the local sales tax law. All local sales taxes imposed under the local
111 sales tax law together with all taxes imposed under the sales tax law of the state
112 of Missouri shall be collected together and reported upon such forms and under
113 such administrative rules and regulations as may be prescribed by the director
114 of revenue.

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

119 8. All exemptions granted to agencies of government, organizations,
120 persons and to the sale of certain articles and items of tangible personal property

121 and taxable services under the provisions of sections 144.010 to 144.525, as these
122 sections now read and as they may hereafter be amended, it being the intent of
123 this general assembly to ensure that the same sales tax exemptions granted from
124 the state sales tax law also be granted under the local sales tax law, are hereby
125 made applicable to the imposition and collection of all local sales taxes imposed
126 under the local sales tax law.

127 9. The same sales tax permit, exemption certificate and retail certificate
128 required by sections 144.010 to 144.525 for the administration and collection of
129 the state sales tax shall satisfy the requirements of the local sales tax law, and
130 no additional permit or exemption certificate or retail certificate shall be
131 required; except that the director of revenue may prescribe a form of exemption
132 certificate for an exemption from any local sales tax imposed by the local sales tax
133 law.

134 10. All discounts allowed the retailer under the provisions of the state
135 sales tax law for the collection of and for payment of taxes under the provisions
136 of the state sales tax law are hereby allowed and made applicable to any local
137 sales tax collected under the provisions of the local sales tax law.

138 11. The penalties provided in section 32.057 and sections 144.010 to
139 144.525 for a violation of the provisions of those sections are hereby made
140 applicable to violations of the provisions of the local sales tax law.

141 12. (1) For the purposes of any local sales tax imposed by an ordinance
142 or order under the local sales tax law, all sales, except the sale of motor vehicles,
143 trailers, boats, and outboard motors **required to be titled under the laws of**
144 **the state of Missouri**, shall be deemed to be consummated at the place of
145 business of the retailer unless the tangible personal property sold is delivered by
146 the retailer or his agent to an out-of-state destination. In the event a retailer has
147 more than one place of business in this state which participates in the sale, the
148 sale shall be deemed to be consummated at the place of business of the retailer
149 where the initial order for the tangible personal property is taken, even though
150 the order must be forwarded elsewhere for acceptance, approval of credit,
151 shipment or billing. A sale by a retailer's agent or employee shall be deemed to
152 be consummated at the place of business from which he works.

153 (2) For the purposes of any local sales tax imposed by an ordinance or
154 order under the local sales tax law, **the sales tax upon the titling of** all [sales
155 of] motor vehicles, trailers, boats, and outboard motors shall be [deemed to be
156 consummated] **imposed** at the **rate in effect at the location of the** residence

157 of the purchaser and not at the place of business of the retailer, or the place of
158 business from which the retailer's agent or employee works.

159 (3) For the purposes of any local tax imposed by an ordinance or under the
160 local sales tax law on charges for mobile telecommunications services, all taxes
161 of mobile telecommunications service shall be imposed as provided in the Mobile
162 Telecommunications Sourcing Act, 4 U.S.C. Sections 116 through 124, as
163 amended.

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

171 14. The director of revenue and any of his deputies, assistants and
172 employees who have any duties or responsibilities in connection with the
173 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,
174 or recording of funds which come into the hands of the director of revenue under
175 the provisions of the local sales tax law shall enter a surety bond or bonds
176 payable to any and all taxing entities in whose behalf such funds have been
177 collected under the local sales tax law in the amount of one hundred thousand
178 dollars for each such tax; but the director of revenue may enter into a blanket
179 bond covering himself and all such deputies, assistants and employees. The cost
180 of any premium for such bonds shall be paid by the director of revenue from the
181 share of the collections under the sales tax law retained by the director of
182 revenue for the benefit of the state.

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

192 16. Within the boundaries of any taxing entity where one or more local

193 sales taxes have been imposed, if any person is delinquent in the payment of the
194 amount required to be paid by him under the local sales tax law or in the event
195 a determination has been made against him for taxes and penalty under the local
196 sales tax law, the limitation for bringing suit for the collection of the delinquent
197 tax and penalty shall be the same as that provided in sections 144.010 to
198 144.525. Where the director of revenue has determined that suit must be filed
199 against any person for the collection of delinquent taxes due the state under the
200 state sales tax law, and where such person is also delinquent in payment of taxes
201 under the local sales tax law, the director of revenue shall notify the taxing entity
202 in the event any person fails or refuses to pay the amount of any local sales tax
203 due so that appropriate action may be taken by the taxing entity.

204 17. Where property is seized by the director of revenue under the
205 provisions of any law authorizing seizure of the property of a taxpayer who is
206 delinquent in payment of the tax imposed by the state sales tax law, and where
207 such taxpayer is also delinquent in payment of any tax imposed by the local sales
208 tax law, the director of revenue shall permit the taxing entity to join in any sale
209 of property to pay the delinquent taxes and penalties due the state and to the
210 taxing entity under the local sales tax law. The proceeds from such sale shall
211 first be applied to all sums due the state, and the remainder, if any, shall be
212 applied to all sums due such taxing entity.

213 18. If a local sales tax has been in effect for at least one year under the
214 provisions of the local sales tax law and voters approve reimposition of the same
215 local sales tax at the same rate at an election as provided for in the local sales
216 tax law prior to the date such tax is due to expire, the tax so reimposed shall
217 become effective the first day of the first calendar quarter after the director
218 receives a certified copy of the ordinance, order or resolution accompanied by a
219 map clearly showing the boundaries thereof and the results of such election,
220 provided that such ordinance, order or resolution and all necessary accompanying
221 materials are received by the director at least thirty days prior to the expiration
222 of such tax. Any administrative cost or expense incurred by the state as a result
223 of the provisions of this subsection shall be paid by the city or county reimposing
224 such tax.

144.020. 1. A tax is hereby levied and imposed **for the privilege of**
2 **titling new and used motor vehicles, trailers, boats, and outboard**
3 **motors purchased or acquired for use on the highways or waters of this**
4 **state which are required to be titled under the laws of the state of**

5 **Missouri and, except as provided in subdivision (9) of this subsection,**
6 upon all sellers for the privilege of engaging in the business of selling tangible
7 personal property or rendering taxable service at retail in this state. The rate of
8 tax shall be as follows:

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

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

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

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

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

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

39 (7) A tax equivalent to four percent of the amount paid or charged for
40 intrastate tickets by every person operating a railroad, sleeping car, dining car,

41 express car, boat, airplane and such buses and trucks as are licensed by the
42 division of motor carrier and railroad safety of the department of economic
43 development of Missouri, engaged in the transportation of persons for hire;

44 (8) A tax equivalent to four percent of the amount paid or charged for
45 rental or lease of tangible personal property, provided that if the lessor or renter
46 of any tangible personal property had previously purchased the property under
47 the conditions of "sale at retail" or leased or rented the property and the tax was
48 paid at the time of purchase, lease or rental, the lessor, sublessor, renter or
49 subrenter shall not apply or collect the tax on the subsequent lease, sublease,
50 rental or subrental receipts from that property. The purchase, rental or lease of
51 motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard
52 motors shall be taxed and the tax paid as provided in this section and section
53 144.070. In no event shall the rental or lease of boats and outboard motors be
54 considered a sale, charge, or fee to, for or in places of amusement, entertainment
55 or recreation nor shall any such rental or lease be subject to any tax imposed to,
56 for, or in such places of amusement, entertainment or recreation. Rental and
57 leased boats or outboard motors shall be taxed under the provisions of the sales
58 tax laws as provided under such laws for motor vehicles and trailers. Tangible
59 personal property which is exempt from the sales or use tax under section
60 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the
61 lease or rental thereof.

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

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

144.021. The purpose and intent of sections 144.010 to 144.510 is to
2 impose a tax upon the privilege of engaging in the business, in this state, of
3 selling tangible personal property and those services listed in section 144.020
4 **and for the privilege of titling new and used motor vehicles, trailers,**
5 **boats, and outboard motors purchased or acquired for use on the**

6 **highways or waters of this state which are required to be registered**
7 **under the laws of the state of Missouri. Except as otherwise provided,**
8 the primary tax burden is placed upon the seller making the taxable sales of
9 property or service and is levied at the rate provided for in section
10 144.020. Excluding **subdivision (9) of subsection 1 of section 144.020 and**
11 sections 144.070, 144.440 and 144.450, the extent to which a seller is required to
12 collect the tax from the purchaser of the taxable property or service is governed
13 by section 144.285 and in no way affects sections 144.080 and 144.100, which
14 require all sellers to report to the director of revenue their "gross receipts",
15 defined herein to mean the aggregate amount of the sales price of all sales at
16 retail, and remit tax at four percent of their gross receipts.

144.069. All sales **taxes associated with the titling** of motor vehicles,
2 trailers, boats and outboard motors **under the laws of Missouri** shall be
3 [deemed to be consummated] **imposed at the rate in effect at the location**
4 **of the** address of the owner thereof, and all **sales taxes associated with the**
5 **titling of vehicles under** leases of over sixty-day duration of motor vehicles,
6 trailers, boats and outboard motors [subject to sales taxes under this chapter]
7 shall be [deemed to be consummated] **imposed at the rate in effect**, unless the
8 vehicle, trailer, boat or motor has been registered and sales taxes have been paid
9 prior to the consummation of the lease agreement at the **location of the** address
10 of the lessee thereof on the date the lease is consummated, and all applicable
11 sales taxes levied by any political subdivision shall be collected on such sales
12 **from the purchaser or lessee** by the state department of revenue on that
13 basis.

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

8 2. In any rescission whereby a seller reacquires title to the motor vehicle,
9 trailer, boat or outboard motor sold by him and the reacquisition is within sixty
10 calendar days from the date of the original sale, the person reacquiring the motor
11 vehicle, trailer, boat or outboard motor shall be entitled to a refund of any [sales
12 or use] tax paid as a result of the reacquisition of the motor vehicle, trailer, boat

13 or outboard motor, upon proper application to the director of revenue.

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

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

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

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

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

18 [3.] 2. In the event that the purchase price is unknown or undisclosed, or
19 that the evidence thereof is not satisfactory to the director of revenue, the same
20 shall be fixed by appraisement by the director.

21 [4.] 3. No certificate of title shall be issued for such motor vehicle, trailer,
22 boat, or outboard motor unless the tax for the privilege of using the highways or
23 waters of this state has been paid or the vehicle, trailer, boat, or outboard motor
24 is registered under the provisions of subsection 5 of this section.

25 [5.] 4. The owner of any motor vehicle, trailer, boat, or outboard motor
26 which is to be used exclusively for rental or lease purposes may pay the tax due
27 thereon required in section 144.020 at the time of registration or in lieu thereof
28 may pay a [use] **sales** tax as provided in sections 144.010, 144.020, 144.070 and
29 144.440. A [use] **sales** tax shall be charged and paid on the amount charged for

30 each rental or lease agreement while the motor vehicle, trailer, boat, or outboard
31 motor is domiciled in the state. If the owner elects to pay upon each rental or
32 lease, he shall make an affidavit to that effect in such form as the director of
33 revenue shall require and shall remit the tax due at such times as the director
34 of revenue shall require.

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

40 **[7.] 6.** The provisions of this section, and the tax imposed by this section,
41 shall not apply to manufactured homes.

144.450. In order to avoid double taxation under the provisions of sections
2 144.010 to 144.510, any person who purchases a motor vehicle, trailer,
3 manufactured home, boat, or outboard motor in any other state and seeks to
4 register or obtain a certificate of title for it in this state shall be credited with the
5 amount of any sales tax or use tax shown to have been previously paid by him on
6 the purchase price of such motor vehicle, trailer, boat, or outboard motor in such
7 other state. The tax imposed by **subdivision (9) of subsection 1 of** section
8 **[144.440] 144.020** shall not apply:

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

11 **(2)]** To motor vehicles, trailers, boats, or outboard motors brought into
12 this state by a person moving any such vehicle, trailer, boat, or outboard motor
13 into Missouri from another state who shall have registered and in good faith
14 regularly operated any such motor vehicle, trailer, boat, or outboard motor in
15 such other state at least ninety days prior to the time it is registered in this
16 state;

17 **[(3)] (2)** To motor vehicles, trailers, boats, or outboard motors acquired
18 by registered dealers for resale;

19 **[(4)] (3)** To motor vehicles, trailers, boats, or outboard motors purchased,
20 owned or used by any religious, charitable or eleemosynary institution for use in
21 the conduct of regular religious, charitable or eleemosynary functions and
22 activities;

23 **[(5)] (4)** To motor vehicles owned and used by religious organizations in
24 transferring pupils to and from schools supported by such organization;

25 [(6)] **(5)** Where the motor vehicle, trailer, boat, or outboard motor has
26 been acquired by the applicant for a certificate of title therefor by gift or under
27 a will or by inheritance, and the tax hereby imposed has been paid by the donor
28 or decedent;

29 [(7)] **(6)** To any motor vehicle, trailer, boat, or outboard motor owned or
30 used by the state of Missouri or any other political subdivision thereof, or by an
31 educational institution supported by public funds; or

32 [(8)] **(7)** To farm tractors.

144.455. The tax imposed by **subdivision (9) of subsection 1 of** section
2 [144.440] **144.020** on motor vehicles and trailers is levied for the purpose of
3 providing revenue to be used by this state to defray in whole or in part the cost
4 of constructing, widening, reconstructing, maintaining, resurfacing and repairing
5 the public highways, roads and streets of this state, and the cost and expenses
6 incurred in the administration and enforcement of **subdivision (9) of**
7 **subsection 1 of section 144.020 and** sections 144.440 to 144.455, and for no
8 other purpose whatsoever, and all revenue collected or received by the director
9 of revenue from the tax imposed by **subdivision (9) of subsection 1 of** section
10 [144.440] **144.020** on motor vehicles and trailers shall be promptly deposited [in
11 the state treasury to the credit of the state highway department fund] **as**
12 **dictated by article IV, section 30(b) of the Constitution of Missouri.**

144.525. Notwithstanding any other provision of law, the amount of any
2 state and local sales [or use] taxes due on the purchase of a motor vehicle, trailer,
3 boat or outboard motor required to be registered under the provisions of sections
4 301.001 to 301.660 and sections 306.010 to 306.900 shall be computed on the rate
5 of such taxes in effect on the date the purchaser submits application for a
6 certificate of ownership to the director of revenue; except that, in the case of a
7 sale at retail, of an outboard motor by a retail business which is not required to
8 be registered under the provisions of section 301.251, the amount of state and
9 local [sales and use] taxes due shall be computed on the rate of such taxes in
10 effect as of the calendar date of the retail sale.

144.610. 1. A tax is imposed for the privilege of storing, using or
2 consuming within this state any article of tangible personal property, **excluding**
3 **motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and**
4 **outboard motors required to be titled under the laws of the state of**
5 **Missouri and subject to tax under subdivision (9) of subsection 1 of**
6 **section 144.020,** purchased on or after the effective date of sections 144.600 to

7 144.745 in an amount equivalent to the percentage imposed on the sales price in
8 the sales tax law in section 144.020. This tax does not apply with respect to the
9 storage, use or consumption of any article of tangible personal property
10 purchased, produced or manufactured outside this state until the transportation
11 of the article has finally come to rest within this state or until the article has
12 become commingled with the general mass of property of this state.

13 2. Every person storing, using or consuming in this state tangible
14 personal property **subject to the tax in subsection 1 of this section** is liable
15 for the tax imposed by this law, and the liability shall not be extinguished until
16 the tax is paid to this state, but a receipt from a vendor authorized by the
17 director of revenue under the rules and regulations that he prescribes to collect
18 the tax, given to the purchaser in accordance with the provisions of section
19 144.650, relieves the purchaser from further liability for the tax to which receipt
20 refers.

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

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

144.615. There are specifically exempted from the taxes levied in sections

2 144.600 to 144.745:

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

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

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

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

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

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

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

**Section 1. Notwithstanding the provisions of section 1.140 to the
2 contrary, the provisions of sections 32.087, 144.020, 144.021, 144.069,
3 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615,
4 as amended by this act, shall be nonseverable, and if any provision is
5 for any reason held to be invalid, such decision shall invalidate all of
6 the remaining provisions of section 32.087, 144.020, 144.021, 144.069,
7 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615,
8 as amended by this act.**

Section B. Because of the need to replace local revenues which became
2 unexpectedly unavailable for local governments to provide for local law

3 enforcement, fire protection, emergency personnel, and other vital services and
4 due to the detrimental impact that lost local revenues has had on the domestic
5 economy by placing Missouri dealers of motor vehicles, outboard motors, boats
6 and trailers at a competitive disadvantage to non-Missouri dealers of motor
7 vehicles, outboard motors, boats and trailers, section A of this act is deemed
8 necessary for the immediate preservation of the public health, welfare, peace and
9 safety, and is hereby declared to be an emergency act within the meaning of the
10 constitution, and section A of this act shall be in full force and effect upon its
11 passage and approval.

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