

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

Offered By

1 AMEND House Committee Substitute for House Bill No. 1295, Page 4, Section 143.151, Line 13,  
2 by inserting after all of said section and line the following:

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

28 2. The possession of a retail sales license and a statement  
29 from the department of revenue that the licensee owes no tax due  
30 under sections 144.010 to 144.510, sections 144.600 to 144.745, or  
31 sections 143.191 to [143.261] 143.265 shall be a prerequisite to the  
32 issuance or renewal of any city or county occupation license or any  
33 state license which is required for conducting any business where  
34 goods are sold at retail. The date of issuance on the statement  
35 that the licensee owes no tax due shall be no more than ninety days  
36 before the date of submission for application or renewal of the  
37 local license. The revocation of a retailer's license by the  
38 director shall render the occupational license or the state license

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 null and void.

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

12 4. In addition to the provisions of subsection 2 of this  
13 section, beginning January 1, ~~[2009]~~ 2018, the possession of a  
14 statement from the department of revenue stating no tax is due for  
15 any individual or corporation subject to the tax under sections  
16 [143.191 to 143.265 or sections 144.010 to 144.510] 143.011 to  
17 143.071 shall also be a prerequisite to the issuance or renewal of  
18 any city or county occupation license or any state license required  
19 for conducting any business where goods are sold at retail. The  
20 statement of no tax due shall be dated no ~~[longer]~~ more than ninety  
21 days before the date of submission for application or renewal of  
22 the city or county license.

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

28  
29 Further amend said bill by amending the title, enacting clause, and intersectional references  
30 accordingly.