

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

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 727, Page 1, in the Title, Lines 2 and 3, by  
2 deleting the words, "farmers' markets"; and inserting in lieu thereof the word, "taxation"; and  
3

4 Further amend said bill, Page 1, Section A, Line 2, by inserting after all of said line the following:  
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6 "144.021. 1. The purpose and intent of sections 144.010 to 144.510 is to impose a tax upon  
7 the privilege of engaging in the business, in this state, of selling tangible personal property and those  
8 services listed in section 144.020 and for the privilege of titling new and used motor vehicles,  
9 trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this  
10 state which are required to be registered under the laws of the state of Missouri. Except as otherwise  
11 provided, the primary tax burden is placed upon the seller making the taxable sales of property or  
12 service and is levied at the rate provided for in section 144.020. Excluding subdivision (9) of  
13 subsection 1 of section 144.020 and sections 144.070, 144.440 and 144.450, the extent to which a  
14 seller is required to collect the tax from the purchaser of the taxable property or service is governed  
15 by section 144.285 and in no way affects sections 144.080 and 144.100, which require all sellers to  
16 report to the director of revenue their "gross receipts", defined herein to mean the aggregate amount  
17 of the sales price of all sales at retail, and remit tax at four percent of their gross receipts.

18 2. If the amount of taxes due under sections 144.010 to 144.510 is modified by a decision of:

19 (1) The director of revenue;

20 (2) The administrative hearing commission; or

21 (3) A court of competent jurisdiction;

22 which changes which items of tangible personal property or services are taxable, all affected sellers  
23 shall be notified by the department of revenue before such modification shall take effect for such  
24 sellers. Failure of the department of revenue to notify a seller shall relieve such seller of liability for  
25 taxes that would be due under the modification until the seller is notified. The waiver of liability for  
26 taxes under this subsection shall only apply to sellers actively selling the type of tangible personal  
27 property or service affected by the decision on the date the decision is made or handed down."; and  
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29 Further amend said bill by amending the title, enacting clause, and intersectional references  
30 accordingly.

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