

SECOND REGULAR SESSION

HOUSE BILL NO. 1678

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ENGLUND.

5502L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 144.083, RSMo, and to enact in lieu thereof one new section relating to statements of no taxes due.

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

Section A. Section 144.083, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.083, to read as follows:

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

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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

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

32 4. In addition to the provisions of subsection 2 of this section, beginning January 1,
33 [2009] **2018**, the possession of a statement from the department of revenue stating no tax is due
34 **for any individual or corporation subject to the tax** under sections [143.191 to 143.265 or
35 sections 144.010 to 144.510] **143.011 to 143.071** shall also be a prerequisite to the issuance or
36 renewal of any city or county occupation license or any state license required for conducting any
37 business where goods are sold at retail. The statement of no tax due shall be dated no [longer]
38 **more** than ninety days before the date of submission for application or renewal of the city or
39 county license.

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

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