

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Bill No. 377, Page 1, In the Title, Line 3, by deleting all of said line and inserting in
2 lieu thereof the words, "to taxation."; and

3
4 Further amend said bill, page, Section A, Line 2, by inserting after all of said section and line the
5 following:

6 "94.360. 1. The council of any incorporated town or city in this state having a special charter
7 and which contains not more than thirty thousand inhabitants may by ordinance levy and collect a
8 license tax on wholesale houses, auctioneers, architects, druggists, grocers, banks, brokers, wholesale
9 merchants, merchants of all kinds, confectioners, delivery trucks, ice trucks, transfer trucks, laundry
10 wagons, milk wagons, merchant delivery companies, cigar and tobacco stands, hay scales, wood
11 dealers, coal dealers, coal distributors, coal truckers, lumber dealers, real estate agents, loan
12 companies, abstracters, abstract agencies, loan agents, collection agencies, undertakers, public
13 buildings, office buildings, public halls, public grounds, concerts, photographers in office or upon
14 streets, canvassers, artists, drummers, patent right dealers, insurance companies, insurance agents,
15 taverns, hotels, rooming houses, boarding houses, sanitariums, hospitals, health schools, telephone
16 companies, street contractors, paperhanger contractors, painting contractors, plastering contractors,
17 and all subcontractors, flour mills, express company agencies, opticians, wagons, buggies, carriages,
18 tinnerns, barbers, barbershops, hairdressers, hair dressing shops, whether conducted in connection
19 with other business or separate, beauty parlors, tailors, florists, nursery stock agents, bookbinders,
20 monument dealers, and agencies, manufacturing agents, shoe cobbler shops, storage warehouses,
21 shoe shining parlors, job printing plants, outdoor advertising, ready-to-wear clothing agencies,
22 tailor-made clothing agencies, sewing machine agencies, piano and organ dealers and agents, foreign
23 coffee and tea dealers, and agents or all other vocations whatsoever, and fix the rate of carriage of
24 persons and wagonage, drayage and cartage of property; and may levy and collect a license tax and
25 regulate hawkers, peddlers, pawnbrokers, restaurants, butchers, wholesale butchers, bathhouses and
26 masseurs, lunch stands, lunch counters, lunch wagons, soft drink and ice cream stands and vendors,
27 ice cream parlors, peanut and popcorn stands, and stands of every kind, hucksters, opera houses,
28 moving picture shows, private parks, public lectures, public meetings, baseball parks, horse and
29 cattle dealers, stockyards, wagon yards, auto yards, oil stations, wholesale and retail inspectors,
30 gaugers, mercantile agents, manufacturing and other corporations, or institutions, machine shops,
31 blacksmith shops, radio repair shops, foundries, sewer contractors, building contractors, stone
32 contractors, sidewalk contractors, bridge contractors, plumbing contractors, brick contractors,
33 cement contractors, and all subcontractors, street railroad cars, gas companies, light companies,
34 power companies, and water companies, laundries, laundry agencies, rug and carpet cleaners, linen
35 supply rental service, conditioning and renting for use, bed linen, table linen, towels, rugs, uniform
36 aprons, coats, caps, coveralls, chair covers, automobile seat covers or any other items, ice plants and

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ice plant agencies, ice dealers, omnibuses, automobiles, automobile trailers, tractors, carts, drays, milk wagons, laundry wagons, delivery wagons, transfer and job wagons, ice wagons, and all other vehicles, traveling and auction stores, plumbers, pressing establishments, installment houses and agencies, produce and poultry dealers, feather renovators, baker and bakeries, bakery delivery wagons, and delivery autos, bottling works, dye works, cleaning establishments, sand plants, steamfitters, corn doctors, chiropodists, hackmen, taxicabs, buses, draymen, omnibus drivers, porters, dairies, and regulate the same, and all other pursuing like occupations; and may levy and collect a license tax, regulate, restrain, prohibit and suppress ordinaries, money brokers, money changers, intelligence and employment offices, and agencies, public masquerades, balls, street exhibitions, dance halls, fortune tellers, pistol galleries, shooting galleries, palmists, private venereal hospitals, museums, menageries, equestrian performances, fluoroscopic views, picture shows, telescopic views, lung testers, muscle developers, magnifying glasses, ten pin alleys, ball alleys, bowling alleys, billiard tables, pool and other tables, miniature golf courses, theatrical or other exhibitions, boxing and sparring exhibitions, shows and amusements, amusement parks, and the sale of unclaimed goods by express companies or common carriers, auto wrecking shops, bill posters, junk dealers, porters, carnival and street fairs, circuses and shows for parade and exhibition, or both, skating rinks and runners, and solicitors for steamboats, cars, stages, taxicabs, hotels, rooming houses, boarding houses, bathhouses, masseurs, hospitals, sanitariums, health schools, and all other pursuing like occupations.

2. Notwithstanding any other law to the contrary, the total license taxes, including those authorized under sections 94.360 and 94.270, imposed upon hotels or motels levied by any city may not exceed one-eighth of one percent of a hotel's or motel's gross revenue or the tax rate imposed on hotels and motels as of May 1, 2015, whichever is higher. The provisions of this section shall not apply to any tax levied in compliance with subsection 7 of section 94.270 or to any tax levied under section 92.045."; and

Further amend said bill, Page 11, Section 144.030, Line 367, by inserting after all of said section and line the following:

"144.080. 1. Every person receiving any payment or consideration upon the sale of property or rendering of service, subject to the tax imposed by the provisions of sections 144.010 to 144.525, is exercising the taxable privilege of selling the property or rendering the service at retail and is subject to the tax levied in section 144.020. The person shall be responsible not only for the collection of the amount of the tax imposed on the sale or service to the extent possible under the provisions of section 144.285, but shall, on or before the last day of the month following each calendar quarterly period of three months, file a return with the director of revenue showing the person's gross receipts and the amount of tax levied in section 144.020 for the preceding quarter, and shall remit to the director of revenue, with the return, the taxes levied in section 144.020, except as provided in subsections 2 and 3 of this section. The director of revenue may promulgate rules or regulations changing the filing and payment requirements of sellers, but shall not require any seller to file and pay more frequently than required in this section.

2. Where the aggregate amount levied and imposed upon a seller by section 144.020 is in excess of two hundred and fifty dollars for either the first or second month of a calendar quarter, the seller shall file a return and pay such aggregate amount for such months to the director of revenue by the twentieth day of the succeeding month.

3. Where the aggregate amount levied and imposed upon a seller by section 144.020 is less

1 than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the
2 seller to file a return for a calendar year. The return shall be filed and the taxes paid on or before
3 January thirty-first of the succeeding year.

4 4. The seller of any property or person rendering any service, subject to the tax imposed by
5 sections 144.010 to 144.525, shall collect the tax from the purchaser of such property or the recipient
6 of the service to the extent possible under the provisions of section 144.285, but the seller's inability
7 to collect any part or all of the tax does not relieve the seller of the obligation to pay to the state the
8 tax imposed by section 144.020; except that the collection of the tax imposed by sections 144.010 to
9 144.525 on motor vehicles and trailers shall be made as provided in sections 144.070 and 144.440.

10 5. [It shall be unlawful for] Any person [to] may advertise or hold out or state to the public
11 or to any customer directly [or indirectly] that the tax or any part thereof imposed by sections
12 144.010 to 144.525, and required to be collected by the person, will be assumed or absorbed by the
13 person, [or that it will not be separately stated and added to the selling price of the] provided that the
14 amount of tax assumed or absorbed shall be stated on any invoice or receipt for the property sold or
15 service rendered [, or if added, that it or any part thereof will be refunded]. Any person violating any
16 of the provisions of this section shall be guilty of a misdemeanor. This subsection shall not apply to
17 any retailer prohibited from collecting and remitting sales tax under section 66.630."; and

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