

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 799, Page 1,
2 Section 136.005, Line 8, by inserting after all of said section and line the following:

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

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

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

35 4. In addition to the provisions of subsection 2 of this section, beginning January 1, 2009,
36 the possession of a statement from the department of revenue stating no tax is due under sections

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 143.191 to 143.265 or sections 144.010 to 144.510 shall also be a prerequisite to the issuance or
2 renewal of any city or county occupation license or any state license required for conducting any
3 business where goods are sold at retail. The statement of no tax due shall be dated no longer than
4 ninety days before the date of submission for application or renewal of the city or county license.

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

8 6. Beginning January 1, 2017, a statement from the department of revenue stating no tax is
9 due as required in this section shall be submitted by any person or entity that submits any bid to
10 perform any work on any project upon which public funds are expended. All bids submitted shall
11 also include a copy of the bidder's city and county business licenses, if applicable. No bid shall be
12 awarded to any person or entity that submits any bid but fails to submit the statement that no tax is
13 due and a copy of all the bidder's applicable business licenses as required in this subsection."; and
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15 Further amend said bill by amending the title, enacting clause, and intersectional references
16 accordingly.