

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2190
98TH GENERAL ASSEMBLY

4792H.02C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 32, RSMo, by adding thereto one new section relating to tax collection, with an effective date.

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

Section A. Chapter 32, RSMo, is amended by adding thereto one new section, to be
2 known as section 32.420, to read as follows:

32.420. 1. For purposes of this section, the following terms mean:

2 **(1) “Assessing entity”, the state or one or more political subdivisions of the state**
3 **that collects a tax, fee, charge, or assessment from a qualifying business, but not to include**
4 **fees, charges, or assessments imposed for electric, gas, water, sewer, transit, or**
5 **communication services;**

6 **(2) “Department”, the department of revenue;**

7 **(3) “Election”, the submission by a qualifying business of an authorization for the**
8 **department to pay one or more recurring taxes, fees, charges, or assessments issued by an**
9 **assessing entity on a form supplied by the department;**

10 **(4) “Qualifying business”, a business that is required to pay a tax, fee, charge, or**
11 **assessment issued by an assessing entity:**

12 **(a) In a total amount greater than fifty thousand dollars per year; and**

13 **(b) Pays a tax, fee, charge, or assessment to twenty-five or more assessing entities.**

14 **2. Notwithstanding any provision of law to the contrary, the department shall adopt**
15 **rules implementing a system in which any recurring tax, fee, charge, or assessment issued**
16 **by an assessing entity against a qualifying business, which has made an election for such**
17 **tax, fee, charge, or assessment, shall be paid by such qualifying business in one transaction**
18 **per month to the department. The department shall pay the assessing entity or entities the**

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.

19 amount remitted by the qualifying business as soon as practical, but no later than fifteen
20 days after the receipt of payment from the qualifying business.

21 3. Notwithstanding any provision of law to the contrary, payments received by the
22 department on or before the date such payment is due to the assessing entity but remitted
23 to the assessing entity after such date shall not incur any late fees or penalties.

24 4. For the purpose of administrative expenses associated with this section, the
25 department may collect a fee from a qualifying business that makes an election under this
26 section in an amount that shall not exceed one percent of the payments the qualifying
27 business remits to the department.

28 5. (1) The first year the provisions of this section are effective, the department shall
29 accept the first twenty-five qualifying businesses that apply;

30 (2) The second year the provisions of this section are effective, the department shall
31 accept the first one hundred qualifying businesses that apply; and

32 (3) The third year the provisions of this section are effective and every year
33 thereafter, the department shall accept all qualifying businesses that apply.

Section B. The enactment of section 32.420 of this act shall be effective on January 1,
2 2019.

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