

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 884, Page 1, Section A, Line 5, by
2 inserting the following after all of said section and line:

3
4 "32.087. 1. Within ten days after the adoption of any ordinance or order in favor of
5 adoption of any local sales tax authorized under the local sales tax law by the voters of a taxing
6 entity, the governing body or official of such taxing entity shall forward to the director of revenue
7 by United States registered mail or certified mail a certified copy of the ordinance or order. The
8 ordinance or order shall reflect the effective date thereof.

9 2. Any local sales tax so adopted shall become effective on the first day of the second
10 calendar quarter after the director of revenue receives notice of adoption of the local sales tax,
11 except as provided in subsection 18 of this section, and shall be imposed on all transactions on
12 which the Missouri state sales tax is imposed.

13 3. Every retailer within the jurisdiction of one or more taxing entities which has imposed
14 one or more local sales taxes under the local sales tax law shall add all taxes so imposed along with
15 the tax imposed by the sales tax law of the state of Missouri to the sale price and, when added, the
16 combined tax shall constitute a part of the price, and shall be a debt of the purchaser to the retailer
17 until paid, and shall be recoverable at law in the same manner as the purchase price. The combined
18 rate of the state sales tax and all local sales taxes shall be the sum of the rates, multiplying the
19 combined rate times the amount of the sale.

20 4. The brackets required to be established by the director of revenue under the provisions of
21 section 144.285 shall be based upon the sum of the combined rate of the state sales tax and all local
22 sales taxes imposed under the provisions of the local sales tax law.

23 5. (1) The ordinance or order imposing a local sales tax under the local sales tax law shall
24 impose a tax upon all transactions upon which the Missouri state sales tax is imposed to the extent
25 and in the manner provided in sections 144.010 to 144.525, and the rules and regulations of the
26 director of revenue issued pursuant thereto; except that the rate of the tax shall be the sum of the
27 combined rate of the state sales tax or state highway use tax and all local sales taxes imposed under
28 the provisions of the local sales tax law.

29 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,
30 except those in which voters have approved a local use tax under section 144.757, shall have placed
31 on the ballot on or after the general election in November 2014, but no later than the general
32 election in November 2018, whether to repeal application of the local sales tax to the titling of
33 motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section
34 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot question
35 presented to the local voters shall contain substantially the following language:

36 Shall the (local jurisdiction's name) discontinue applying and collecting the local sales tax

Action Taken _____ Date _____

1 on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a
2 source other than a licensed Missouri dealer?

3 Approval of this measure will result in a reduction of local revenue to provide for vital
4 services for (local jurisdiction's name) and it will place Missouri dealers of motor vehicles,
5 outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor
6 vehicles, outboard motors, boats, and trailers.

7
8 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
9 opposed to the question, place an "X" in the box opposite "NO".

10 (3) If the ballot question set forth in subdivision (2) of this subsection receives a majority of
11 the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot
12 question before the voters on or before the general election in November 2018, the local taxing
13 jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats,
14 and outboard motors that were purchased from a source other than a licensed Missouri dealer.

15 (4) In addition to the requirement that the ballot question set forth in subdivision (2) of this
16 subsection be placed before the voters, the governing body of any local taxing jurisdiction that had
17 previously imposed a local use tax on the use of motor vehicles, trailers, boats, and outboard motors
18 may, at any time, place a proposal on the ballot at any election to repeal application of the local
19 sales tax to the titling of motor vehicles, trailers, boats, and outboard motors purchased from a
20 source other than a licensed Missouri dealer. If a majority of the votes cast by the registered voters
21 voting thereon are in favor of the proposal to repeal application of the local sales tax to such titling,
22 then the local sales tax shall no longer be applied to the titling of motor vehicles, trailers, boats, and
23 outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the
24 votes cast by the registered voters voting thereon are opposed to the proposal to repeal application
25 of the local sales tax to such titling, such application shall remain in effect.

26 (5) In addition to the requirement that the ballot question set forth in subdivision (2) of this
27 subsection be placed before the voters on or after the general election in November 2014, and on or
28 before the general election in November ~~2018~~ 2022, whenever the governing body of any local
29 taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and
30 outboard motors receives a petition, signed by fifteen percent of the registered voters of such
31 jurisdiction voting in the last gubernatorial election, and calling for a proposal to be placed on the
32 ballot at any election to repeal application of the local sales tax to the titling of motor vehicles,
33 trailers, boats, and outboard motors purchased from a source other than a licensed Missouri dealer,
34 the governing body shall submit to the voters of such jurisdiction a proposal to repeal application of
35 the local sales tax to such titling. If a majority of the votes cast by the registered voters voting
36 thereon are in favor of the proposal to repeal application of the local sales tax to such titling, then
37 the local sales tax shall no longer be applied to the titling of motor vehicles, trailers, boats, and
38 outboard motors purchased from a source other than a licensed Missouri dealer. If a majority of the
39 votes cast by the registered voters voting thereon are opposed to the proposal to repeal application
40 of the local sales tax to such titling, such application shall remain in effect.

41 (6) Nothing in this subsection shall be construed to authorize the voters of any jurisdiction
42 to repeal application of any state sales or use tax.

43 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors
44 purchased from a source other than a licensed Missouri dealer is repealed, such repeal shall take
45 effect on the first day of the second calendar quarter after the election. If any local sales tax on the
46 titling of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a
47 licensed Missouri dealer is required to cease to be applied or collected due to failure of a local
48 taxing jurisdiction to hold an election pursuant to subdivision (2) of this subsection, such cessation

1 shall take effect on March 1, ~~[2019]~~ 2023.

2 (8) Notwithstanding any provision of law to the contrary, if any local sales tax on the titling
3 of motor vehicles, trailers, boats, and outboard motors purchased from a source other than a licensed
4 Missouri dealer is repealed after the general election in November 2014, or if the taxing jurisdiction
5 failed to present the ballot to the voters at a general election on or before November ~~[2018]~~ 2022,
6 then the governing body of such taxing jurisdiction may, at any election subsequent to the repeal or
7 after the general election in November ~~[2018]~~ 2022, if the jurisdiction failed to present the ballot to
8 the voters, place before the voters the issue of imposing a sales tax on the titling of motor vehicles,
9 trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 that
10 were purchased from a source other than a licensed Missouri dealer. The ballot question presented
11 to the local voters shall contain substantially the following language:

12 Shall the _____ (local jurisdiction's name) apply and collect the local sales tax on the
13 titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under
14 section 144.020 and purchased from a source other than a licensed Missouri dealer?

15 Approval of this measure will result in an increase of local revenue to provide for vital
16 services for _____ (local jurisdiction's name), and it will remove a competitive advantage that non-
17 Missouri dealers of motor vehicles, outboard motors, boats, and trailers have over Missouri dealers
18 of motor vehicles, outboard motors, boats, and trailers.

19 ☐ YES ☐ NO

20 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
21 opposed to the question, place an "X" in the box opposite "NO".

22 (9) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors
23 purchased from a source other than a licensed Missouri dealer is adopted, such tax shall take effect
24 and be imposed on the first day of the second calendar quarter after the election.

25 6. On and after the effective date of any local sales tax imposed under the provisions of the
26 local sales tax law, the director of revenue shall perform all functions incident to the administration,
27 collection, enforcement, and operation of the tax, and the director of revenue shall collect in
28 addition to the sales tax for the state of Missouri all additional local sales taxes authorized under the
29 authority of the local sales tax law. All local sales taxes imposed under the local sales tax law
30 together with all taxes imposed under the sales tax law of the state of Missouri shall be collected
31 together and reported upon such forms and under such administrative rules and regulations as may
32 be prescribed by the director of revenue.

33 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state
34 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of
35 any local sales tax imposed under the local sales tax law except as modified by the local sales tax
36 law.

37 8. All exemptions granted to agencies of government, organizations, persons and to the sale
38 of certain articles and items of tangible personal property and taxable services under the provisions
39 of sections 144.010 to 144.525, as these sections now read and as they may hereafter be amended, it
40 being the intent of this general assembly to ensure that the same sales tax exemptions granted from
41 the state sales tax law also be granted under the local sales tax law, are hereby made applicable to
42 the imposition and collection of all local sales taxes imposed under the local sales tax law.

43 9. The same sales tax permit, exemption certificate and retail certificate required by sections
44 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the
45 requirements of the local sales tax law, and no additional permit or exemption certificate or retail
46 certificate shall be required; except that the director of revenue may prescribe a form of exemption
47 certificate for an exemption from any local sales tax imposed by the local sales tax law.

48 10. All discounts allowed the retailer under the provisions of the state sales tax law for the

1 collection of and for payment of taxes under the provisions of the state sales tax law are hereby
2 allowed and made applicable to any local sales tax collected under the provisions of the local sales
3 tax law.

4 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation
5 of the provisions of those sections are hereby made applicable to violations of the provisions of the
6 local sales tax law.

7 12. (1) For the purposes of any local sales tax imposed by an ordinance or order under the
8 local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard motors
9 required to be titled under the laws of the state of Missouri, shall be deemed to be consummated at
10 the place of business of the retailer unless the tangible personal property sold is delivered by the
11 retailer or his agent to an out-of-state destination. In the event a retailer has more than one place of
12 business in this state which participates in the sale, the sale shall be deemed to be consummated at
13 the place of business of the retailer where the initial order for the tangible personal property is
14 taken, even though the order must be forwarded elsewhere for acceptance, approval of credit,
15 shipment or billing. A sale by a retailer's agent or employee shall be deemed to be consummated at
16 the place of business from which he works.

17 (2) For the purposes of any local sales tax imposed by an ordinance or order under the local
18 sales tax law, the sales tax upon the titling of all motor vehicles, trailers, boats, and outboard motors
19 shall be imposed at the rate in effect at the location of the residence of the purchaser, and remitted to
20 that local taxing entity, and not at the place of business of the retailer, or the place of business from
21 which the retailer's agent or employee works.

22 (3) For the purposes of any local tax imposed by an ordinance or under the local sales tax
23 law on charges for mobile telecommunications services, all taxes of mobile telecommunications
24 service shall be imposed as provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C.
25 Sections 116 through 124, as amended.

26 13. Local sales taxes shall not be imposed on the seller of motor vehicles, trailers, boats, and
27 outboard motors required to be titled under the laws of the state of Missouri, but shall be collected
28 from the purchaser by the director of revenue at the time application is made for a certificate of title,
29 if the address of the applicant is within a taxing entity imposing a local sales tax under the local
30 sales tax law.

31 14. The director of revenue and any of his deputies, assistants and employees who have any
32 duties or responsibilities in connection with the collection, deposit, transfer, transmittal,
33 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the
34 director of revenue under the provisions of the local sales tax law shall enter a surety bond or bonds
35 payable to any and all taxing entities in whose behalf such funds have been collected under the local
36 sales tax law in the amount of one hundred thousand dollars for each such tax; but the director of
37 revenue may enter into a blanket bond covering himself and all such deputies, assistants and
38 employees. The cost of any premium for such bonds shall be paid by the director of revenue from
39 the share of the collections under the sales tax law retained by the director of revenue for the benefit
40 of the state.

41 15. The director of revenue shall annually report on his management of each trust fund
42 which is created under the local sales tax law and administration of each local sales tax imposed
43 under the local sales tax law. He shall provide each taxing entity imposing one or more local sales
44 taxes authorized by the local sales tax law with a detailed accounting of the source of all funds
45 received by him for the taxing entity. Notwithstanding any other provisions of law, the state auditor
46 shall annually audit each trust fund. A copy of the director's report and annual audit shall be
47 forwarded to each taxing entity imposing one or more local sales taxes.

48 16. Within the boundaries of any taxing entity where one or more local sales taxes have

1 been imposed, if any person is delinquent in the payment of the amount required to be paid by him
2 under the local sales tax law or in the event a determination has been made against him for taxes and
3 penalty under the local sales tax law, the limitation for bringing suit for the collection of the
4 delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525.
5 Where the director of revenue has determined that suit must be filed against any person for the
6 collection of delinquent taxes due the state under the state sales tax law, and where such person is
7 also delinquent in payment of taxes under the local sales tax law, the director of revenue shall notify
8 the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax due
9 so that appropriate action may be taken by the taxing entity.

10 17. Where property is seized by the director of revenue under the provisions of any law
11 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed
12 by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed
13 by the local sales tax law, the director of revenue shall permit the taxing entity to join in any sale of
14 property to pay the delinquent taxes and penalties due the state and to the taxing entity under the
15 local sales tax law. The proceeds from such sale shall first be applied to all sums due the state, and
16 the remainder, if any, shall be applied to all sums due such taxing entity.

17 18. If a local sales tax has been in effect for at least one year under the provisions of the
18 local sales tax law and voters approve reimposition of the same local sales tax at the same rate at an
19 election as provided for in the local sales tax law prior to the date such tax is due to expire, the tax
20 so reimposed shall become effective the first day of the first calendar quarter after the director
21 receives a certified copy of the ordinance, order or resolution accompanied by a map clearly
22 showing the boundaries thereof and the results of such election, provided that such ordinance, order
23 or resolution and all necessary accompanying materials are received by the director at least thirty
24 days prior to the expiration of such tax. Any administrative cost or expense incurred by the state as
25 a result of the provisions of this subsection shall be paid by the city or county reimposing such tax.";
26 and
27

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