

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 174,
2 Page 14, Section 144.020, Line 34, by deleting the words, "for other purposes"; and

3
4 Further amend said page and section, Line 36, by inserting after all of said line the following:

5
6 "(c) A telecommunications provider shall notify the director of revenue of its intention to utilize the
7 standards described in paragraph (b) of this subdivision to determine the charges that are subject to sales tax
8 under this subdivision. Such notification shall be in writing and shall meet standardized criteria established
9 by the department regarding the form and format of such notice;

10 (d) The director of revenue may promulgate and enforce reasonable rules and regulations for the
11 administration and enforcement of the provisions of this subdivision. Any rule or portion of a rule, as that
12 term is defined in section 536.010 that is created under the authority delegated in this section shall become
13 effective only if it complies with and is subject to all of the provisions of chapter 536, and, if applicable,
14 section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
15 general assembly pursuant to chapter 536, to review, to delay the effective date, or to disapprove and annul a
16 rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or
17 adopted after August 28, 2019, shall be invalid and void;"; and

18
19 Further amend said bill by amending the title, enacting clause, and intersectional references
20 accordingly.

Action Taken _____ Date _____