

FIRST REGULAR SESSION

# HOUSE BILL NO. 579

## 100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CARPENTER.

1374H.011

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales tax, with a delayed effective date.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.088, to read as follows:

**144.088. 1. For purposes of this section, the following terms shall mean:**

(1) "Sales invoice", any document, in either paper or electronic format, which lists items to be sold as part of a sales transaction and states the prices of such items; and

(2) "Sales receipt", any document, in either paper or electronic format, which lists items sold as part of a sales transaction and states the prices of such items.

2. Any seller who provides a purchaser with a sales receipt or sales invoice in conjunction with a sale, as defined under section 144.010, shall clearly state on such sales receipt or sales invoice the total rate of all sales tax imposed on the sale referenced by such document. This total rate shall reflect any applicable state or local sales tax authorized under the laws of this state.

Section B. The enactment of Section A of this act shall become effective on January 1, 2021.

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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.