

HB 41 -- SALES TAX

SPONSOR: Lavender

This bill requires certain out-of-state sellers with no physical presence in Missouri to collect and remit Missouri sales tax. The seller must remit sales tax if he or she sells tangible personal property or products electronically and had previous or current calendar year sales of at least \$100,000 or 200 or more transactions in this state.

The state can bring a declaratory judgment action in any circuit court to establish that the obligation to remit sales tax is valid. During the pendency of action, the declaratory judgment action will operate as an injunction, prohibiting the state from enforcing this section unless a previous judgment against the seller establishes the validity of the obligation under this section. Once an injunction under this section is lifted or dissolved, the state can assess and apply the obligation to remit sales tax from that date forward.

This bill is the same as HB 2390 (2018).