

HB 701 -- USE TAXES

SPONSOR: Falkner III

Currently, the Department of Revenue must create and maintain a mapping feature on its website that displays various sales tax information by July 1, 2019. This bill requires the mapping feature to include use tax information (Section 32.310, RSMo). Beginning October 1, 2019, this bill provides that a vendor will be considered to be engaging in business activities in this state when certain criteria specified in the bill is met. Vendors meeting such criteria will be required to collect and remit the use tax as provided under current law (Section 144.605). This bill requires the Director of the Department of Revenue to provide and maintain a downloadable electronic database at no cost to the user of the database for taxing jurisdiction boundary changes and tax rates. Vendors will not be liable for reliance upon inaccurate data provided by the Director of the Department of Revenue on tax rates, boundaries, or taxing jurisdiction assignments (Section 144.637).

This bill modifies ballot language required for the submission of a local use tax to voters by including that the approval of the local use tax will eliminate the difference in tax rates collected by local and out-of-state sellers by imposing the same rate on all sellers (Section 144.757).

This bill is the same as SB 189 (2019).