

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 5, Page 36, Section 143.171, Line 43, by inserting
2 after all of said line the following:

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4 "144.142. 1. In addition to the provisions of section 144.140 and any other provisions of law
5 allowing for the retention of sales or use tax otherwise due, beginning August 28, 2021, and ending June 30,
6 2023, any retailer in this state who is required to remit state sales or use tax under this chapter shall be
7 permitted to retain the full amount of such state sales or use tax collected by the retailer on any sales of:

8 (1) Tickets or admissions to a movie or film at the retailer's movie or film theater;

9 (2) Tickets or admissions to a musical performance at the retailer's music venue or at any mixed-use
10 arena or stadium operating as a music venue; or

11 (3) Concessions sold on-site at the retailer's movie or film theater, the retailer's music venue, or any
12 mixed-use arena, stadium, or other venue operating as a music venue.

13 2. The provisions of this section shall not be construed to affect the collection, remittance, or
14 distribution of any local sales or use tax.

15 3. The department of revenue shall provide forms for a retailer to document any sales or use tax
16 retained under this section. Such forms shall be submitted to the department of revenue with the retailer's
17 other applicable sales or use tax returns, at the times provided under sections 144.080 and 144.655 and any
18 other applicable provisions of this chapter.

19 4. The department of revenue may promulgate all necessary rules and regulations for the
20 administration of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
21 created under the authority delegated in this section shall become effective only if it complies with and is
22 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter
23 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to
24 review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional,
25 then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be
26 invalid and void."; and

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

Action Taken _____ Date _____