

FIRST REGULAR SESSION

# HOUSE BILL NO. 1255

## 101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KELLY (141).

2580H.011

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales and use tax.

*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  
2 known as section 144.142, to read as follows:

**144.142. 1. In addition to the provisions of section 144.140 and any other provisions  
2 of law allowing for a retention of sales or use tax otherwise due, beginning August 28, 2021,  
3 and ending June 30, 2023, the person required to remit the state sales tax due under  
4 subdivision (2) of subsection 1 of section 144.020, or the corresponding state use tax, shall  
5 be entitled to retain the full amount of such sales or use tax due.**

**6 2. The department of revenue may promulgate all necessary rules and regulations  
7 for the administration of this section. Any rule or portion of a rule, as that term is defined  
8 in section 536.010, that is created under the authority delegated in this section shall become  
9 effective only if it complies with and is subject to all of the provisions of chapter 536 and,  
10 if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any  
11 of the powers vested with the general assembly pursuant to chapter 536 to review, to delay  
12 the effective date, or to disapprove and annul a rule are subsequently held  
13 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted  
14 after August 28, 2021, shall be invalid and void.**

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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.