

SCR 2 -- SALES TAX REFUNDS TO CERTAIN TAXPAYERS

SPONSOR: Moon

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Ways and Means by a vote of 9 to 0. Voted "Do Pass" by the Standing Committee on Rules- Administrative Oversight by a vote of 13 to 0.

This concurrent resolution calls on the Department of Revenue to issue refunds to businesses and individuals for sales and use taxes paid as a result of an audit conducted by the department between August 28, 2005, and August 28, 2015, when such amounts owed were due to an expansion of the department's interpretation of taxable items for which the taxpayer did not collect the tax.

This concurrent resolution also calls on the Department to issue refunds to businesses and individuals that supplied wedding venues and charged sales tax for such venues as a result of an audit by the Department between January 1, 2018, and October 1, 2019.

PROPONENTS: Supporters say that the Department of Revenue reinterpreted Missouri's sales tax laws and incorrectly collected sales tax from certain taxpayers. These taxpayers deserve refunds in order to make these taxpayers financially whole.

Testifying for the bill were Senator Moon; and Arnie Dienoff.

OPPONENTS: There was no opposition voiced to the committee.

Written testimony has been submitted for this bill. The full written testimony can be found under Testimony on the bill page on the House website.