

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By  
\_\_\_\_\_

1 AMEND House Bill No. 2274, Page 2, Section 143.071, Line 32, by inserting after all of said  
2 section and line the following:

3  
4 "144.140. 1. [~~From every remittance to the director of revenue made on or before the date~~  
5 ~~when the same becomes due, the person required to remit the same shall be entitled to deduct and~~  
6 ~~retain an amount equal to two percent thereof.~~

7 ~~2.]~~ The director shall provide a monetary allowance from the taxes collected to a certified  
8 service provider under the terms of the certified service contract signed with the provider, provided  
9 that such allowance shall be funded entirely from moneys collected by the certified service provider.

10 [~~3. Any certified service provider receiving an allowance under subsection 2 of this section~~  
11 ~~shall not be entitled to simultaneously deduct the allowance provided for under subsection 1 of this~~  
12 ~~section.~~

13 ~~4.]~~ 2. For the purposes of this section, "certified service provider" shall mean an agent  
14 certified by the department of revenue to perform all the seller's sales and use tax functions, other  
15 than the seller's obligation to remit tax on its own purchases.

16 [~~5. The provisions of this section relating to the allowance for timely remittance of sales tax~~  
17 ~~payment shall also be applicable to the timely remittance of use tax payment under sections~~  
18 ~~144.600 to 144.746.]~~

19 144.608. 1. For the purpose of more efficiently securing the payment of and accounting for  
20 the tax collected and remitted by retailers and vendors, the department is hereby authorized:

21 (1) To consult, contract, and work jointly with the streamlined sales and use tax agreement's  
22 governing board to allow sellers to use the governing board's certified service providers and central  
23 registration system services; or

24 (2) To consult, contract, and work with certified service providers independently. The  
25 department is authorized to determine the method and amount of compensation to be provided to  
26 certified service providers by this state for the services of such certified service providers to certain  
27 sellers[~~, provided that no certified service provider or seller utilizing a certified service provider~~  
28 ~~shall be entitled to the deduction provided in subsection 1 of section 144.140].~~

29 2. The department is also hereby authorized to independently take such actions as may be  
30 reasonably necessary to secure the payment of and account for the tax collected and remitted by

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 retailers and vendors. The department shall independently carry out any or all activities relating to  
2 the collection of online use tax if the department, in its own judgment, determines that  
3 independently carrying out such activities would promote cost-saving to the state.

4 3. The director of revenue shall make, promulgate, and enforce reasonable rules and  
5 regulations for the administration and enforcement of the provisions of this chapter relating to the  
6 collection and remittance of sales and use tax by certified service providers. Any rule or portion of  
7 a rule, as that term is defined in section 536.010, that is created under the authority delegated in this  
8 section shall become effective only if it complies with and is subject to all of the provisions of  
9 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and  
10 if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the  
11 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
12 grant of rulemaking authority and any rule proposed or adopted after January 1, 2023, shall be  
13 invalid and void.

14 4. The provisions of this section shall automatically sunset five years after January 1, 2023,  
15 unless reauthorized by an act of the general assembly."; and

16  
17 Further amend said bill by amending the title, enacting clause, and intersectional references  
18 accordingly.