

HB 1828 -- SALES AND USE TAX REGULATIONS

SPONSOR: Sutherland

COMMITTEE ACTION: Voted "do pass by consent" by the Committee on Ways and Means by a vote of 7 to 0.

This bill requires the Director of the Department of Revenue to establish and enforce reasonable sales and use tax rules and regulations to efficiently secure payment of and accounting for the state sales and use tax as imposed in Chapter 144, RSMo.

FISCAL NOTE: No impact on state funds in FY 2009, FY 2010, and FY 2011.

PROPOSERS: Supporters say that the bill regulates changes in the sales and use tax in Chapter 144, RSMo. Currently, when a new section is added to the sales tax law, a revision must be made in this section to reflect the changes in order for the Department of Revenue to have the authority to establish regulations. The bill will keep the section from continuously needing to be changed.

Testifying for the bill were Representative Sutherland; Missouri Retailers Association; and Department of Revenue.

OPPOSERS: There was no opposition voiced to the committee.