

HOUSE AMENDMENT NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 0591,
2 Page 2, Section 32.087, Lines 25 and 26, by deleting all of said Lines from the Substitute and
3 inserting in lieu thereof:

4 “and outboard motors if they are required to be registered with the department of revenue.
5 The rate of the tax”; and

6
7 Further amend said Substitute, Page 18, Section 137.115, Line 173, by inserting immediately after
8 said Section the following:

9 “144.069. All sales of motor vehicles, trailers, boats, and outboard motors shall be
10 deemed to be consummated at the address of the owner thereof on the date of registration with the
11 department of revenue, and all leases of over sixty-day duration of motor vehicles, trailers, boats
12 and outboard motors subject to sales taxes under this chapter shall be deemed to be consummated
13 unless the vehicle, trailer, boat or motor has been registered and sales taxes have been paid prior
14 to the consummation of the lease agreement at the address of the lessee thereof on the date the
15 lease is consummated, and all applicable sales taxes levied by any political subdivision shall be
16 collected on such sales by the department of revenue on that basis and such sales whether within
17 the boundaries of the state or outside the boundaries of the state shall be deemed consummated at
18 the address of the owner thereof.

19 144.072. In repealing sections 32.087, 144.010, 144.069, and 144.757, an enacting five
20 new sections in lieu thereof, it is the intent of the legislature to reject and abrogate that portion of
21 the holding in *Craig A. Street v. Director of Revenue*, Mo. SC91371 (Mo. banc Jan. 31, 2012),
22 interpreting local sales taxes to be inapplicable to out-of-state purchases of motor vehicles,
23 trailers, boats and outboard motors. The legislature hereby declares its reasonable expectations
24 and intent in enacting the taxing statutes for motor vehicles, trailers, boats and outboard motors
25 sales is and has been that all such sales, regardless of the location of the seller, are deemed to be
26 consummated and take place when the motor vehicles, trailers, boats and outboard motors is
27 registered with the department of revenue, and restores, retroactively and prospectively, the
28 application of Missouri’s local sales tax law so that local sales taxes shall continue to be imposed

1 and collected on the sale of all motor vehicles, trailers, boats and outboard motors, regardless of
2 where the motor vehicles, trailers, boats and outboard motors was purchased, upon registration
3 with the department of revenue. This act is remedial and retroactive, and applies to all
4 transactions involving motor vehicles, trailers, boats and outboard motors to the maximum extent
5 permissible by law, but shall not apply to any taxpayer having received a final adjudication of
6 non-taxibility if such application would violate the state constitution.”; and

7
8 Further amend said Substitute, Page 18, Section 144.757, Lines 19-22 by deleting all of said Lines
9 from the Substitute and inserting in lieu thereof the following:

10 “state, unless such purchases are not deemed to be consummated at the residence of the
11 purchaser under subdivision (2) of subsection 12 of section 32.087 and therefore subject to the
12 local sales taxes levied by the appropriate political subdivisions under subsection 5 of section
13 32.087.”; and

14
15 Further amend said Substitute, Page 40, Section 643.079, Line 102 by inserting immediately after
16 said Line the following:

17 “Section 1. The provisions of sections 32.087, 144.010, 144.069, and 144.757, RSMo,
18 are so essentially and inseparably connected with, and so dependent upon, each other that no such
19 provision would be enacted without all others. If a court of competent jurisdiction enters a final
20 judgment of the merits that is not subject to appeal and that declares any provision or part of said
21 sections unconstitutional or unenforceable, then sections 32.087, 144.010, 144.069, and 144.757,
22 RSMo in their entirety are invalid and shall have no legal effect as of the date of such judgment.
23 In such event, all affected parties shall have the same rights as existed before the enactment of
24 said sections, but shall not be entitled to reimbursement, or required to pay reimbursement, for
25 any sums paid in the good faith belief in the validity and constitutionality of this bill.”; and

26
27 Further amend said bill by amending the title, enacting clause, and intersectional references
28 accordingly.