

HCS HB 299 -- NOTIFICATION OF SALES TAX LAW MODIFICATIONS

SPONSOR: Hoskins

COMMITTEE ACTION: Voted "Do Pass with Amendments" by the Standing Committee on Ways and Means by a vote of 10 to 2. Voted "Do Pass with HCS" by the Select Committee on Financial Institutions and Taxation by a vote of 8 to 0.

This bill requires the Department of Revenue to notify affected sellers when a change in the amount of sales tax due is modified by a decision of the department director, Administrative Hearing Commission, or a court that revises which items or services are taxable 90 days before the modification can take effect for the sellers. The notification can be by email or other similar secure electronic means. If the department fails to notify a seller of the change, the seller will not be liable for the additional taxes due under the modification until the seller is notified.

PROPOSERS: Supporters say that the bill requires the Department of Revenue to notify businesses of sales tax changes so they can comply with the law.

Testifying for the bill were Representative Hoskins; Associated Industries of Missouri; Taxpayers Research Institute of Missouri; Missouri Society of Accountants; National Federation of Independent Business; Missouri Society of CPAs; Missouri Budget Project; Missouri Retailers Association; and Missouri Grocers' Association.

OPPOSERS: There was no opposition voiced to the committee.