

HB 2491 -- SALES TAX

SPONSOR: Pouche

Beginning on or after January 1, 2023, Missouri business owners who were unable to pay sales tax and lost their business license due to a pandemic hardship, upon request, shall be granted a 90 day grace period, as defined in the bill, to pay sales tax and obtain a business license after the first payment on past-due tax amounts is initiated. If the business owner continues to make timely payments on the past-due tax amount, the owner may retain his or her business license. The 90 day grace period shall begin immediately from the date of notification that the grace period has been granted.

During the 90 day grace period, the Department of Revenue shall waive any late payment fees and interest but shall allow the payment of any overdue sales tax accrued during the grace period to be paid over 12 months from the end date of the grace period in 12 equal installments.