

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 174, Page 1, In the Title, Line 3, by deleting all of said line and inserting in lieu
3 thereof the words, "new sections relating to taxation."; and
4

5 Further amend said bill, Page 5, Section 135.1180, Line 75, by inserting after all of said section and
6 line the following:

7 "144.080. 1. Every person receiving any payment or consideration upon the sale of property
8 or rendering of service, subject to the tax imposed by the provisions of sections 144.010 to 144.525,
9 is exercising the taxable privilege of selling the property or rendering the service at retail and is
10 subject to the tax levied in section 144.020. The person shall be responsible not only for the
11 collection of the amount of the tax imposed on the sale or service to the extent possible under the
12 provisions of section 144.285, but shall, on or before the last day of the month following each
13 calendar quarterly period of three months, file a return with the director of revenue showing the
14 person's gross receipts and the amount of tax levied in section 144.020 for the preceding quarter, and
15 shall remit to the director of revenue, with the return, the taxes levied in section 144.020, except as
16 provided in subsections 2 and 3 of this section. The director of revenue may promulgate rules or
17 regulations changing the filing and payment requirements of sellers, but shall not require any seller
18 to file and pay more frequently than required in this section.

19 2. Where the aggregate amount levied and imposed upon a seller by section 144.020 is in
20 excess of two hundred and fifty dollars for either the first or second month of a calendar quarter, the
21 seller shall file a return and pay such aggregate amount for such months to the director of revenue by
22 the twentieth day of the succeeding month.

23 3. Where the aggregate amount levied and imposed upon a seller by section 144.020 is less
24 than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the
25 seller to file a return for a calendar year. The return shall be filed and the taxes paid on or before
26 January thirty-first of the succeeding year.

27 4. The seller of any property or person rendering any service, subject to the tax imposed by
28 sections 144.010 to 144.525, shall collect the tax from the purchaser of such property or the recipient
29 of the service to the extent possible under the provisions of section 144.285, but the seller's inability
30 to collect any part or all of the tax does not relieve the seller of the obligation to pay to the state the
31 tax imposed by section 144.020; except that the collection of the tax imposed by sections 144.010 to

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1 144.525 on motor vehicles and trailers shall be made as provided in sections 144.070 and 144.440.

2 5. [It shall be unlawful for] Any person [to] may advertise or hold out or state to the public
3 or to any customer directly [or indirectly] that the tax or any part thereof imposed by sections
4 144.010 to 144.525, and required to be collected by the person, will be assumed or absorbed by the
5 person, [or that it will not be separately stated and added to the selling price of the] provided that the
6 amount of tax assumed or absorbed shall be stated on any invoice or receipt for the property sold or
7 service rendered [, or if added, that it or any part thereof will be refunded]. Any person violating any
8 of the provisions of this section shall be guilty of a misdemeanor. This subsection shall not apply to
9 any retailer prohibited from collecting and remitting sales tax under section 66.630."; and

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11 Further amend said bill by amending the title, enacting clause, and intersectional references
12 accordingly.