

FIRST REGULAR SESSION

[PERFECTED]

# HOUSE BILL NO. 440

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE KOENIG.

0835H.02P

D. ADAM CRUMBLISS, ChiefClerk

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### AN ACT

To repeal section 144.080, RSMo, and to enact in lieu thereof one new section relating to payment of sales tax, with a penalty provision.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 144.080, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.080, to read as follows:

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

2. Where the aggregate amount levied and imposed upon a seller by section 144.020 is in excess of two hundred and fifty dollars for either the first or second month of a calendar

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 quarter, the seller shall file a return and pay such aggregate amount for such months to the  
17 director of revenue by the twentieth day of the succeeding month.

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

22 4. The seller of any property or person rendering any service, subject to the tax imposed  
23 by sections 144.010 to 144.525, shall collect the tax from the purchaser of such property or the  
24 recipient of the service to the extent possible under the provisions of section 144.285, but the  
25 seller's inability to collect any part or all of the tax does not relieve the seller of the obligation  
26 to pay to the state the tax imposed by section 144.020; except that the collection of the tax  
27 imposed by sections 144.010 to 144.525 on motor vehicles and trailers shall be made as provided  
28 in sections 144.070 and 144.440.

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

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