

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 226
101ST GENERAL ASSEMBLY

0991H.02C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 144.080, RSMo, and to enact in lieu thereof two new sections relating to sales tax.

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

Section A. Section 144.080, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 144.080 and 144.142, to read as follows: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 ~~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~~ **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** filing period**, and shall remit to the director of revenue, with the return, the taxes levied in section 144.020 ~~as provided in subsections 2 and 3~~ **as provided in subsections 2 **and 3** to 4** 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~~ **five** hundred ~~fifty~~ dollars ~~for either the first or second month of a calendar quarter~~ **per calendar month during the previous calendar year**, the seller shall file a return and pay such aggregate amount ~~for such months to the director of revenue by~~ **on a monthly**

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.

18 **basis. The return shall be filed and the taxes paid on or before** the twentieth day of the
19 succeeding month.

20 **3. Where the aggregate amount levied and imposed upon a seller by section 144.020**
21 **is less than five hundred dollars per calendar month, but is at least two hundred dollars**
22 **in a calendar quarter during the previous calendar year, the seller shall file a return and**
23 **pay such aggregate amount on a quarterly basis. The return shall be filed and the taxes**
24 **paid on or before the last day of the month following each calendar quarterly period.**

25 **4.** Where the aggregate amount levied and imposed upon a seller by section 144.020 is
26 less than ~~[forty-five]~~ **two hundred** dollars ~~[in a]~~ **per** calendar quarter **during the previous**
27 **calendar year**, the ~~[director of revenue shall by regulation permit the]~~ seller ~~[to]~~ **shall** file a
28 return ~~[for a calendar year]~~ **and pay such aggregate amount on an annual basis.** The return
29 shall be filed and the taxes paid on or before January thirty-first of the succeeding year.

30 ~~[4.]~~ **5.** The seller of any property or person rendering any service, subject to the tax
31 imposed by sections 144.010 to 144.525, shall collect the tax from the purchaser of such property
32 or the recipient of the service to the extent possible under the provisions of section 144.285, but
33 the seller's inability to collect any part or all of the tax does not relieve the seller of the obligation
34 to pay to the state the tax imposed by section 144.020; except that the collection of the tax
35 imposed by sections 144.010 to 144.525

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

37 ~~[5-]~~ **6.** Any person may advertise or hold out or state to the public or to any customer
38 directly that the tax or any part thereof imposed by sections 144.010 to 144.525, and required to
39 be collected by the person, will be assumed or absorbed by the person, provided that the amount
40 of tax assumed or absorbed shall be stated on any invoice or receipt for the property sold or
41 service rendered. Any person violating any of the provisions of this section shall be guilty of a
42 misdemeanor. This subsection shall not apply to any retailer prohibited from collecting and
43 remitting sales tax under section 66.630.

144.142. 1. In addition to the provisions of section 144.140 and any other provisions
2 **of law allowing for the retention of sales or use tax otherwise due, beginning August 28,**
3 **2021, and ending June 30, 2023, any retailer in this state who is required to remit state**
4 **sales or use tax under this chapter shall be permitted to retain the full amount of such state**
5 **sales or use tax collected by the retailer on any sales of:**

- 6 **(1) Tickets or admissions to a movie or film at the retailer's movie or film theater;**
- 7 **(2) Tickets or admissions to a musical performance at the retailer's music venue or**
8 **at any mixed-use arena or stadium operating as a music venue; or**
- 9 **(3) Concessions sold on-site at the retailer's movie or film theater, the retailer's**
10 **music venue, or any mixed-use arena, stadium, or other venue operating as a music venue.**

11 **2. The provisions of this section shall not be construed to affect the collection,**
12 **remittance, or distribution of any local sales or use tax.**

13 **3. The department of revenue shall provide forms for a retailer to document any**
14 **sales or use tax retained under this section. Such forms shall be submitted to the**
15 **department of revenue with the retailer's other applicable sales or use tax returns, at the**
16 **times provided under sections 144.080 and 144.655 and any other applicable provisions of**
17 **this chapter.**

18 **4. The department of revenue may promulgate all necessary rules and regulations**
19 **for the administration of this section. Any rule or portion of a rule, as that term is defined**
20 **in section 536.010, that is created under the authority delegated in this section shall become**
21 **effective only if it complies with and is subject to all of the provisions of chapter 536 and,**
22 **if applicable, section 536.028. This section and chapter 536 are nonseverable, and if any**
23 **of the powers vested with the general assembly pursuant to chapter 536 to review, to delay**
24 **the effective date, or to disapprove and annul a rule are subsequently held**
25 **unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted**
26 **after August 28, 2021, shall be invalid and void.**

✓