

FIRST REGULAR SESSION

HOUSE BILL NO. 1307

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KELLY (141).

2654H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales and use tax.

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

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be
2 known as section 144.142, to read as follows:

**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.**

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 **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.**

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