

SECOND REGULAR SESSION

# HOUSE BILL NO. 2491

## 101ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE POCHE.

4635H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

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

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*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 144.095, to read as follows:

3 **144.095. 1. As used in this section, the term "grace period" means a period of**  
4 **time for payment or performance past the due date of the debt or time for performance**  
5 **if made within a specified period after such date.**

6 **2. (1) Beginning on or after January 1, 2023, Missouri business owners who**  
7 **were unable to pay sales tax and lost their business license due to a pandemic hardship,**  
8 **upon request to the division, shall be granted a ninety-day grace period to pay sales tax**  
9 **and obtain a business license after the first payment on past-due tax amounts is**  
10 **initiated. If the business owner continues to make timely payments on the past-due tax**  
11 **amount, the owner may retain his or her business license. The ninety-day grace period**  
12 **shall begin immediately from the date of notification from the division that the grace**  
13 **period has been granted.**

14 **(2) During the ninety-day grace period, the department shall waive any late**  
15 **payment fees and interest but shall allow the payment of any overdue sales tax accrued**  
16 **during the grace period to be paid over twelve months from the end date of the grace**  
17 **period in twelve equal installments.**

18 **3. The division may promulgate all necessary rules and regulations for the**  
19 **administration of this section, including eligibility and document requirements for the**  
20 **grace period application process and procedures for revocation of the grace period and**

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.

19 **business license due to noncompliance. Any rule or portion of a rule, as that term is**  
20 **defined in section 536.010, that is created under the authority delegated in this section**  
21 **shall become effective only if it complies with and is subject to all of the provisions of**  
22 **chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**  
23 **nonseverable, and if any of the powers vested with the general assembly pursuant to**  
24 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**  
25 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**  
26 **proposed or adopted after August 28, 2022, shall be invalid and void.**

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