

FIRST REGULAR SESSION

HOUSE BILL NO. 477

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CHRISTOFANELLI.

1281H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 144.080, RSMo, and to enact in lieu thereof one new section 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Section A. Section 144.080, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.080, to read as follows: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. **(1)** Where the aggregate amount levied and imposed upon a seller by section 144.020 is in excess of two hundred fifty dollars for either the first or second month of a calendar quarter, the seller shall file a return and pay such aggregate amount for such months to the director of revenue by the twentieth day of the succeeding month.

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 **(2) Beginning January 1, 2022, where the aggregate amount levied and imposed**
19 **upon a seller by section 144.020 is in excess of two hundred fifty dollars for either the first**
20 **or second month of a calendar quarter, the seller shall file a return and pay such aggregate**
21 **amount for such months to the director of revenue on or before the last day of the**
22 **succeeding month.**

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

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

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

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