

FIRST REGULAR SESSION

SENATE BILL NO. 190

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR ONDER.

Pre-filed December 20, 2018, and ordered printed.

ADRIANE D. CROUSE, Secretary.

0931S.011

AN ACT

To repeal section 144.700, RSMo, and to enact in lieu thereof one new section relating to the use of sales and use tax revenues for transportation.

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

Section A. Section 144.700, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.700, to read as follows:

144.700. 1. All revenue received by the director of revenue from the tax imposed by sections 144.010 to 144.430 and 144.600 to 144.745, **including any payments of taxes made under protest, shall be deposited in the state general revenue fund, except [that] for:**

(1) **The revenue derived from the rate of one cent on the dollar of the tax which shall be held and distributed in the manner provided in sections 144.701 and 163.031[, shall be deposited in the state general revenue fund, including any payments of the taxes made under protest]; and**

(2) **The revenue derived from the following rates which shall be deposited in the state road fund created in section 30(b) of article IV of the Constitution of Missouri:**

(a) **For the 2020 calendar year, the rate of one-tenth of a cent on the dollar of the tax;**

(b) **For the 2021 calendar year, the rate of one-fifth of a cent on the dollar of the tax;**

(c) **For the 2022 calendar year, the rate of three-tenths of a cent on the dollar of the tax;**

(d) **For the 2023 calendar year, the rate of two-fifths of a cent on the dollar of the tax; and**

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 **(e) For the 2024 calendar year and thereafter, the rate of one-half**
21 **of a cent on the dollar of the tax.**

22 2. The director of revenue shall keep accurate records of any payment of
23 the tax made under protest. In the event any payment shall be made under
24 protest:

25 (1) A protest affidavit shall be submitted to the director of revenue within
26 thirty days after the payment is made; and

27 (2) An appeal shall be taken in the manner provided in section 144.261
28 from any decision of the director of revenue disallowing the making of the
29 payment under protest or an application shall be filed by a protesting taxpayer
30 with the director of revenue for a stay of the period for appeal on the ground that
31 a case is presently pending in the courts involving the same question, with an
32 agreement by the taxpayer to be bound by the final decision in the pending case.

33 3. Nothing in this section shall be construed to apply to any refund to
34 which the taxpayer would be entitled under any applicable provision of law.

35 4. All payments deposited in the state general revenue fund that are made
36 under protest shall be retained in the state treasury if the taxpayer does not
37 prevail. If the taxpayer prevails, then taxes paid under protest shall be refunded
38 to the taxpayer, with all interest income derived therefrom, from funds
39 appropriated by the general assembly for such purpose.

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