

FIRST REGULAR SESSION

SENATE BILL NO. 529

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR CIERPIOT.

2624S.01I

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal section 144.140, RSMo, and to enact in lieu thereof one new section relating to sales taxes.

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

Section A. Section 144.140, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 144.140,
3 to read as follows:

144.140. **1.** From every remittance to the director of
2 revenue made on or before the date when the same becomes
3 due, the person required to remit the same shall be entitled
4 to deduct and retain an amount equal to two percent thereof.

**2. Notwithstanding any provision of law to the
6 contrary, for all years beginning on or after January 1,
7 2022, and ending on or before December 31, 2024, from every
8 remittance to the director of revenue made on or before the
9 date when the same becomes due, a seller required to remit
10 the same shall be entitled to deduct and retain one hundred
11 percent of the amount of tax levied pursuant to section
12 144.020 on all sales of tickets for admission and seating
13 accommodations for the viewing of movies, films, and live
14 concerts, and on all sales of concessions sold onsite at
15 such seller's place of business.**

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