

FIRST REGULAR SESSION

SENATE BILL NO. 85

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WALLINGFORD.

Pre-filed December 1, 2018, and ordered printed.

ADRIANE D. CROUSE, Secretary.

0547S.011

AN ACT

To repeal section 144.080, RSMo, and to enact in lieu thereof one new section relating to sales tax filing dates, with existing penalty provisions.

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Section A. Section 144.080, RSMo, is repealed and one new section
2 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
2 the sale of property or rendering of service, subject to the tax imposed by the
3 provisions of sections 144.010 to 144.525, is exercising the taxable privilege of
4 selling the property or rendering the service at retail and is subject to the tax
5 levied in section 144.020. The person shall be responsible not only for the
6 collection of the amount of the tax imposed on the sale or service to the extent
7 possible under the provisions of section 144.285, but shall, on or before the last
8 day of the month following each calendar quarterly period of three months, file
9 a return with the director of revenue showing the person's gross receipts and the
10 amount of tax levied in section 144.020 for the preceding quarter, and shall remit
11 to the director of revenue, with the return, the taxes levied in section 144.020,
12 except as provided in subsections 2 and 3 of this section. The director of revenue
13 may promulgate rules or regulations changing the filing and payment
14 requirements of sellers, but shall not require any seller to file and pay more
15 frequently than required in this section.

16 2. Where the aggregate amount levied and imposed upon a seller by
17 section 144.020 is in excess of two hundred fifty dollars for either the first or
18 second month of a calendar quarter, the seller shall file a return and pay such
19 aggregate amount for such months to the director of revenue by the twentieth day
20 of the succeeding month. **Beginning January 1, 2020, the seller shall file**

21 **a return and pay such aggregate amount for such months to the**
22 **director of revenue on or before the last day of the month of the**
23 **succeeding month.**

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

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

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

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