

SECOND REGULAR SESSION

SENATE BILL NO. 887

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WALSH.

Read 1st time January 15, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4131S.011

AN ACT

To repeal sections 32.087 and 144.070, RSMo, and to enact in lieu thereof three new sections relating to the department of revenue.

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

Section A. Sections 32.087 and 144.070, RSMo, are repealed and three
2 new sections enacted in lieu thereof, to be known as sections 32.087, 144.070, and
3 301.476, to read as follows:

32.087. 1. Within ten days after the adoption of any ordinance or order
2 in favor of adoption of any local sales tax authorized under the local sales tax law
3 by the voters of a taxing entity, the governing body or official of such taxing
4 entity shall forward to the director of revenue by United States registered mail
5 or certified mail a certified copy of the ordinance or order. The ordinance or order
6 shall reflect the effective date thereof.

7 2. Any local sales tax so adopted shall become effective on the first day
8 of the second calendar quarter after the director of revenue receives notice of
9 adoption of the local sales tax, except as provided in subsection 18 of this section,
10 and shall be imposed on all transactions on which the Missouri state sales tax is
11 imposed.

12 3. Every retailer within the jurisdiction of one or more taxing entities
13 which has imposed one or more local sales taxes under the local sales tax law
14 shall add all taxes so imposed along with the tax imposed by the sales tax law of
15 the state of Missouri to the sale price and, when added, the combined tax shall
16 constitute a part of the price, and shall be a debt of the purchaser to the retailer
17 until paid, and shall be recoverable at law in the same manner as the purchase
18 price. The combined rate of the state sales tax and all local sales taxes shall be

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

19 the sum of the rates, multiplying the combined rate times the amount of the sale.

20 4. The brackets required to be established by the director of revenue
21 under the provisions of section 144.285 shall be based upon the sum of the
22 combined rate of the state sales tax and all local sales taxes imposed under the
23 provisions of the local sales tax law.

24 5. (1) The ordinance or order imposing a local sales tax under the local
25 sales tax law shall impose a tax upon all transactions upon which the Missouri
26 state sales tax is imposed to the extent and in the manner provided in sections
27 144.010 to 144.525, and the rules and regulations of the director of revenue
28 issued pursuant thereto; except that the rate of the tax shall be the sum of the
29 combined rate of the state sales tax or state highway use tax and all local sales
30 taxes imposed under the provisions of the local sales tax law.

31 (2) Notwithstanding any other provision of law to the contrary, local
32 taxing jurisdictions, except those in which voters have approved a local use tax
33 under section 144.757, shall have placed on the ballot on or after the general
34 election in November 2014, but no later than the general election in November
35 2022, whether to repeal application of the local sales tax to the titling of motor
36 vehicles, trailers, boats, and outboard motors that are subject to state sales tax
37 under section 144.020 and purchased from a source other than a licensed
38 Missouri dealer. The ballot question presented to the local voters shall contain
39 substantially the following language:

40 Shall the _____ (local jurisdiction's name) discontinue applying
41 and collecting the local sales tax on the titling of motor vehicles,
42 trailers, boats, and outboard motors that were purchased from a
43 source other than a licensed Missouri dealer?

44 Approval of this measure will result in a reduction of local revenue
45 to provide for vital services for _____ (local jurisdiction's name)
46 and it will place Missouri dealers of motor vehicles, outboard
47 motors, boats, and trailers at a competitive disadvantage to
48 non-Missouri dealers of motor vehicles, outboard motors, boats, and
49 trailers.

50 YES NO

51 If you are in favor of the question, place an "X" in the box opposite
52 "YES". If you are opposed to the question, place an "X" in the box
53 opposite "NO".

54 (3) If the ballot question set forth in subdivision (2) of this subsection

55 receives a majority of the votes cast in favor of the proposal, or if the local taxing
56 jurisdiction fails to place the ballot question before the voters on or before the
57 general election in November 2022, the local taxing jurisdiction shall cease
58 applying the local sales tax to the titling of motor vehicles, trailers, boats, and
59 outboard motors that were purchased from a source other than a licensed
60 Missouri dealer.

61 (4) In addition to the requirement that the ballot question set forth in
62 subdivision (2) of this subsection be placed before the voters, the governing body
63 of any local taxing jurisdiction that had previously imposed a local use tax on the
64 use of motor vehicles, trailers, boats, and outboard motors may, at any time, place
65 a proposal on the ballot at any election to repeal application of the local sales tax
66 to the titling of motor vehicles, trailers, boats, and outboard motors purchased
67 from a source other than a licensed Missouri dealer. If a majority of the votes
68 cast by the registered voters voting thereon are in favor of the proposal to repeal
69 application of the local sales tax to such titling, then the local sales tax shall no
70 longer be applied to the titling of motor vehicles, trailers, boats, and outboard
71 motors purchased from a source other than a licensed Missouri dealer. If a
72 majority of the votes cast by the registered voters voting thereon are opposed to
73 the proposal to repeal application of the local sales tax to such titling, such
74 application shall remain in effect.

75 (5) In addition to the requirement that the ballot question set forth in
76 subdivision (2) of this subsection be placed before the voters on or after the
77 general election in November 2014, and on or before the general election in
78 November 2022, whenever the governing body of any local taxing jurisdiction
79 imposing a local sales tax on the sale of motor vehicles, trailers, boats, and
80 outboard motors receives a petition, signed by fifteen percent of the registered
81 voters of such jurisdiction voting in the last gubernatorial election, and calling
82 for a proposal to be placed on the ballot at any election to repeal application of
83 the local sales tax to the titling of motor vehicles, trailers, boats, and outboard
84 motors purchased from a source other than a licensed Missouri dealer, the
85 governing body shall submit to the voters of such jurisdiction a proposal to repeal
86 application of the local sales tax to such titling. If a majority of the votes cast by
87 the registered voters voting thereon are in favor of the proposal to repeal
88 application of the local sales tax to such titling, then the local sales tax shall no
89 longer be applied to the titling of motor vehicles, trailers, boats, and outboard
90 motors purchased from a source other than a licensed Missouri dealer. If a

91 majority of the votes cast by the registered voters voting thereon are opposed to
92 the proposal to repeal application of the local sales tax to such titling, such
93 application shall remain in effect.

94 (6) Nothing in this subsection shall be construed to authorize the voters
95 of any jurisdiction to repeal application of any state sales or use tax.

96 (7) If any local sales tax on the titling of motor vehicles, trailers, boats,
97 and outboard motors purchased from a source other than a licensed Missouri
98 dealer is repealed, such repeal shall take effect on the first day of the second
99 calendar quarter after the election. If any local sales tax on the titling of motor
100 vehicles, trailers, boats, and outboard motors purchased from a source other than
101 a licensed Missouri dealer is required to cease to be applied or collected due to
102 failure of a local taxing jurisdiction to hold an election pursuant to subdivision
103 (2) of this subsection, such cessation shall take effect on March 1, 2023.

104 (8) Notwithstanding any provision of law to the contrary, if any local sales
105 tax on the titling of motor vehicles, trailers, boats, and outboard motors
106 purchased from a source other than a licensed Missouri dealer is repealed after
107 the general election in November 2014, or if the taxing jurisdiction failed to
108 present the ballot to the voters at a general election on or before November 2022,
109 then the governing body of such taxing jurisdiction may, at any election
110 subsequent to the repeal or after the general election in November 2022, if the
111 jurisdiction failed to present the ballot to the voters, place before the voters the
112 issue of imposing a sales tax on the titling of motor vehicles, trailers, boats, and
113 outboard motors that are subject to state sales tax under section 144.020 that
114 were purchased from a source other than a licensed Missouri dealer. The ballot
115 question presented to the local voters shall contain substantially the following
116 language:

117 Shall the _____ (local jurisdiction's name) apply and collect the
118 local sales tax on the titling of motor vehicles, trailers, boats, and
119 outboard motors that are subject to state sales tax under section
120 144.020 and purchased from a source other than a licensed
121 Missouri dealer?

122 Approval of this measure will result in an increase of local revenue
123 to provide for vital services for _____ (local jurisdiction's name),
124 and it will remove a competitive advantage that non-Missouri
125 dealers of motor vehicles, outboard motors, boats, and trailers have
126 over Missouri dealers of motor vehicles, outboard motors, boats,

127 and trailers.

128 YES

NO

129 If you are in favor of the question, place an "X" in the box opposite
130 "YES". If you are opposed to the question, place an "X" in the box
131 opposite "NO".

132 (9) If any local sales tax on the titling of motor vehicles, trailers, boats,
133 and outboard motors purchased from a source other than a licensed Missouri
134 dealer is adopted, such tax shall take effect and be imposed on the first day of the
135 second calendar quarter after the election.

136 6. On and after the effective date of any local sales tax imposed under the
137 provisions of the local sales tax law, the director of revenue shall perform all
138 functions incident to the administration, collection, enforcement, and operation
139 of the tax, and the director of revenue shall collect in addition to the sales tax for
140 the state of Missouri all additional local sales taxes authorized under the
141 authority of the local sales tax law. All local sales taxes imposed under the local
142 sales tax law together with all taxes imposed under the sales tax law of the state
143 of Missouri shall be collected together and reported upon such forms and under
144 such administrative rules and regulations as may be prescribed by the director
145 of revenue.

146 7. All applicable provisions contained in sections 144.010 to 144.525
147 governing the state sales tax and section 32.057, the uniform confidentiality
148 provision, shall apply to the collection of any local sales tax imposed under the
149 local sales tax law except as modified by the local sales tax law.

150 8. All exemptions granted to agencies of government, organizations,
151 persons and to the sale of certain articles and items of tangible personal property
152 and taxable services under the provisions of sections 144.010 to 144.525, as these
153 sections now read and as they may hereafter be amended, it being the intent of
154 this general assembly to ensure that the same sales tax exemptions granted from
155 the state sales tax law also be granted under the local sales tax law, are hereby
156 made applicable to the imposition and collection of all local sales taxes imposed
157 under the local sales tax law.

158 9. The same sales tax permit, exemption certificate and retail certificate
159 required by sections 144.010 to 144.525 for the administration and collection of
160 the state sales tax shall satisfy the requirements of the local sales tax law, and
161 no additional permit or exemption certificate or retail certificate shall be
162 required; except that the director of revenue may prescribe a form of exemption

163 certificate for an exemption from any local sales tax imposed by the local sales tax
164 law.

165 10. All discounts allowed the retailer under the provisions of the state
166 sales tax law for the collection of and for payment of taxes under the provisions
167 of the state sales tax law are hereby allowed and made applicable to any local
168 sales tax collected under the provisions of the local sales tax law.

169 11. The penalties provided in section 32.057 and sections 144.010 to
170 144.525 for a violation of the provisions of those sections are hereby made
171 applicable to violations of the provisions of the local sales tax law.

172 12. (1) For the purposes of any local sales tax imposed by an ordinance
173 or order under the local sales tax law, all sales, except the sale of motor vehicles,
174 trailers, boats, and outboard motors required to be titled under the laws of the
175 state of Missouri, shall be deemed to be consummated at the place of business of
176 the retailer unless the tangible personal property sold is delivered by the retailer
177 or his agent to an out-of-state destination. In the event a retailer has more than
178 one place of business in this state which participates in the sale, the sale shall
179 be deemed to be consummated at the place of business of the retailer where the
180 initial order for the tangible personal property is taken, even though the order
181 must be forwarded elsewhere for acceptance, approval of credit, shipment or
182 billing. A sale by a retailer's agent or employee shall be deemed to be
183 consummated at the place of business from which he works.

184 (2) For the purposes of any local sales tax imposed by an ordinance or
185 order under the local sales tax law, the sales tax upon the titling of all motor
186 vehicles, trailers, boats, and outboard motors shall be imposed at the rate in
187 effect at the location of the residence of the purchaser, and remitted to that local
188 taxing entity, and not at the place of business of the retailer, or the place of
189 business from which the retailer's agent or employee works.

190 (3) For the purposes of any local tax imposed by an ordinance or under the
191 local sales tax law on charges for mobile telecommunications services, all taxes
192 of mobile telecommunications service shall be imposed as provided in the Mobile
193 Telecommunications Sourcing Act, 4 U.S.C. Sections 116 through 124, as
194 amended.

195 13. (1) Local sales taxes shall not be imposed on the seller of motor
196 vehicles, trailers, boats, and outboard motors required to be titled under the laws
197 of the state of Missouri, but shall be collected from the purchaser by the director
198 of revenue at the time application is made for a certificate of title, if the address

199 of the applicant is within a taxing entity imposing a local sales tax under the
200 local sales tax law.

201 **(2) Notwithstanding the provisions of subdivision (1) of this**
202 **subsection to the contrary, beginning July 1, 2021, any motor vehicle**
203 **dealer licensed under section 301.560 engaged in the business of selling**
204 **motor vehicles or trailers shall collect and remit local sales taxes on all**
205 **motor vehicles sold by the motor vehicle dealer, and shall be subject to**
206 **all provisions of sections 144.010 to 144.525. Any motor vehicle dealer**
207 **collecting and remitting sales taxes on motor vehicles under this**
208 **subdivision shall be entitled to deduct and retain an amount equal to**
209 **two percent of the motor vehicle sales tax pursuant to section**
210 **144.140. Any amount of the tax collected under this subdivision that is**
211 **retained by a motor vehicle dealer pursuant to section 144.140 shall not**
212 **constitute state revenue. In no event shall revenues from the general**
213 **revenue fund or any other state fund be utilized to compensate motor**
214 **vehicle dealers for their role in collecting and remitting local sales**
215 **taxes on motor vehicles. In the event this subdivision or any portion**
216 **thereof is held to violate Article IV, Section 30(b) of the Missouri**
217 **Constitution, no motor vehicle dealer shall be authorized to collect and**
218 **remit local sales taxes on motor vehicles under this subdivision. No**
219 **motor vehicle dealer shall seek compensation from the state of Missouri**
220 **or its agencies if a court of competent jurisdiction declares that the**
221 **retention of two percent of the motor vehicle sales tax is**
222 **unconstitutional and orders the return of such revenues.**

223 14. The director of revenue and any of his deputies, assistants and
224 employees who have any duties or responsibilities in connection with the
225 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,
226 or recording of funds which come into the hands of the director of revenue under
227 the provisions of the local sales tax law shall enter a surety bond or bonds
228 payable to any and all taxing entities in whose behalf such funds have been
229 collected under the local sales tax law in the amount of one hundred thousand
230 dollars for each such tax; but the director of revenue may enter into a blanket
231 bond covering himself and all such deputies, assistants and employees. The cost
232 of any premium for such bonds shall be paid by the director of revenue from the
233 share of the collections under the sales tax law retained by the director of
234 revenue for the benefit of the state.

235 15. The director of revenue shall annually report on his management of
236 each trust fund which is created under the local sales tax law and administration
237 of each local sales tax imposed under the local sales tax law. He shall provide
238 each taxing entity imposing one or more local sales taxes authorized by the local
239 sales tax law with a detailed accounting of the source of all funds received by him
240 for the taxing entity. Notwithstanding any other provisions of law, the state
241 auditor shall annually audit each trust fund. A copy of the director's report and
242 annual audit shall be forwarded to each taxing entity imposing one or more local
243 sales taxes.

244 16. Within the boundaries of any taxing entity where one or more local
245 sales taxes have been imposed, if any person is delinquent in the payment of the
246 amount required to be paid by him under the local sales tax law or in the event
247 a determination has been made against him for taxes and penalty under the local
248 sales tax law, the limitation for bringing suit for the collection of the delinquent
249 tax and penalty shall be the same as that provided in sections 144.010 to
250 144.525. Where the director of revenue has determined that suit must be filed
251 against any person for the collection of delinquent taxes due the state under the
252 state sales tax law, and where such person is also delinquent in payment of taxes
253 under the local sales tax law, the director of revenue shall notify the taxing entity
254 in the event any person fails or refuses to pay the amount of any local sales tax
255 due so that appropriate action may be taken by the taxing entity.

256 17. Where property is seized by the director of revenue under the
257 provisions of any law authorizing seizure of the property of a taxpayer who is
258 delinquent in payment of the tax imposed by the state sales tax law, and where
259 such taxpayer is also delinquent in payment of any tax imposed by the local sales
260 tax law, the director of revenue shall permit the taxing entity to join in any sale
261 of property to pay the delinquent taxes and penalties due the state and to the
262 taxing entity under the local sales tax law. The proceeds from such sale shall
263 first be applied to all sums due the state, and the remainder, if any, shall be
264 applied to all sums due such taxing entity.

265 18. If a local sales tax has been in effect for at least one year under the
266 provisions of the local sales tax law and voters approve reimposition of the same
267 local sales tax at the same rate at an election as provided for in the local sales
268 tax law prior to the date such tax is due to expire, the tax so reimposed shall
269 become effective the first day of the first calendar quarter after the director
270 receives a certified copy of the ordinance, order or resolution accompanied by a

271 map clearly showing the boundaries thereof and the results of such election,
272 provided that such ordinance, order or resolution and all necessary accompanying
273 materials are received by the director at least thirty days prior to the expiration
274 of such tax. Any administrative cost or expense incurred by the state as a result
275 of the provisions of this subsection shall be paid by the city or county reimposing
276 such tax.

144.070. 1. At the time the owner of any new or used motor vehicle,
2 trailer, boat, or outboard motor which was acquired in a transaction subject to
3 sales tax under the Missouri sales tax law makes application to the director of
4 revenue for an official certificate of title and the registration of the motor vehicle,
5 trailer, boat, or outboard motor as otherwise provided by law, the owner shall
6 present to the director of revenue evidence satisfactory to the director of revenue
7 showing the purchase price exclusive of any charge incident to the extension of
8 credit paid by or charged to the applicant in the acquisition of the motor vehicle,
9 trailer, boat, or outboard motor, or that no sales tax was incurred in its
10 acquisition, and if sales tax was incurred in its acquisition, the applicant shall
11 pay or cause to be paid to the director of revenue the sales tax provided by the
12 Missouri sales tax law in addition to the registration fees now or hereafter
13 required according to law, and the director of revenue shall not issue a certificate
14 of title for any new or used motor vehicle, trailer, boat, or outboard motor subject
15 to sales tax as provided in the Missouri sales tax law until the tax levied for the
16 sale of the same under sections 144.010 to 144.510 has been paid as provided in
17 this section or is registered under the provisions of subsection 5 of this section.

18 2. As used in subsection 1 of this section, the term "purchase price" shall
19 mean the total amount of the contract price agreed upon between the seller and
20 the applicant in the acquisition of the motor vehicle, trailer, boat, or outboard
21 motor, regardless of the medium of payment therefor.

22 3. In the event that the purchase price is unknown or undisclosed, or that
23 the evidence thereof is not satisfactory to the director of revenue, the same shall
24 be fixed by appraisal by the director.

25 4. The director of the department of revenue shall endorse upon the
26 official certificate of title issued by the director upon such application an entry
27 showing that such sales tax has been paid or that the motor vehicle, trailer, boat,
28 or outboard motor represented by such certificate is exempt from sales tax and
29 state the ground for such exemption.

30 5. Any person, company, or corporation engaged in the business of renting

31 or leasing motor vehicles, trailers, boats, or outboard motors, which are to be used
32 exclusively for rental or lease purposes, and not for resale, may apply to the
33 director of revenue for authority to operate as a leasing or rental company and
34 pay an annual fee of two hundred fifty dollars for such authority. Any company
35 approved by the director of revenue may pay the tax due on any motor vehicle,
36 trailer, boat, or outboard motor as required in section 144.020 at the time of
37 registration thereof or in lieu thereof may pay a sales tax as provided in sections
38 144.010, 144.020, 144.070 and 144.440. A sales tax shall be charged to and paid
39 by a leasing company which does not exercise the option of paying in accordance
40 with section 144.020, on the amount charged for each rental or lease agreement
41 while the motor vehicle, trailer, boat, or outboard motor is domiciled in this
42 state. Any motor vehicle, trailer, boat, or outboard motor which is leased as the
43 result of a contract executed in this state shall be presumed to be domiciled in
44 this state.

45 6. Every applicant to be a lease or rental company shall furnish with the
46 application a corporate surety bond or irrevocable letter of credit, as defined in
47 section 400.5-102, issued by any state or federal financial institution in the penal
48 sum of one hundred thousand dollars, on a form approved by the
49 department. The bond or irrevocable letter of credit shall be conditioned upon the
50 lease or rental company complying with the provisions of any statutes applicable
51 to lease or rental companies, and the bond shall be an indemnity for any loss
52 sustained by reason of the acts of the person bonded when such acts constitute
53 grounds for the suspension or revocation of the lease or rental license. The bond
54 shall be executed in the name of the state of Missouri for the benefit of all
55 aggrieved parties or the irrevocable letter of credit shall name the state of
56 Missouri as the beneficiary; except that, the aggregate liability of the surety or
57 financial institution to the aggrieved parties shall, in no event, exceed the amount
58 of the bond or irrevocable letter of credit. The proceeds of the bond or irrevocable
59 letter of credit shall be paid upon receipt by the department of a final judgment
60 from a Missouri court of competent jurisdiction against the principal and in favor
61 of an aggrieved party.

62 7. Any corporation may have one or more of its divisions separately apply
63 to the director of revenue for authorization to operate as a leasing company,
64 provided that the corporation:

65 (1) Has filed a written consent with the director authorizing any of its
66 divisions to apply for such authority;

67 (2) Is authorized to do business in Missouri;

68 (3) Has agreed to treat any sale of a motor vehicle, trailer, boat, or
69 outboard motor from one of its divisions to another of its divisions as a sale at
70 retail;

71 (4) Has registered under the fictitious name provisions of sections 417.200
72 to 417.230 each of its divisions doing business in Missouri as a leasing company;
73 and

74 (5) Operates each of its divisions on a basis separate from each of its other
75 divisions. However, when the transfer of a motor vehicle, trailer, boat or
76 outboard motor occurs within a corporation which holds a license to operate as
77 a motor vehicle or boat dealer pursuant to sections 301.550 to 301.573 the
78 provisions in subdivision (3) of this subsection shall not apply.

79 8. If the owner of any motor vehicle, trailer, boat, or outboard motor
80 desires to charge and collect sales tax as provided in this section, the owner shall
81 make application to the director of revenue for a permit to operate as a motor
82 vehicle, trailer, boat, or outboard motor leasing company. The director of revenue
83 shall promulgate rules and regulations determining the qualifications of such a
84 company, and the method of collection and reporting of sales tax charged and
85 collected. Such regulations shall apply only to owners of motor vehicles, trailers,
86 boats, or outboard motors, electing to qualify as motor vehicle, trailer, boat, or
87 outboard motor leasing companies under the provisions of subsection 5 of this
88 section, and no motor vehicle renting or leasing, trailer renting or leasing, or boat
89 or outboard motor renting or leasing company can come under sections 144.010,
90 144.020, 144.070 and 144.440 unless all motor vehicles, trailers, boats, and
91 outboard motors held for renting and leasing are included.

92 9. Any person, company, or corporation engaged in the business of renting
93 or leasing three thousand five hundred or more motor vehicles which are to be
94 used exclusively for rental or leasing purposes and not for resale, and that has
95 applied to the director of revenue for authority to operate as a leasing company
96 may also operate as a registered fleet owner as prescribed in section 301.032.

97 10. **(1)** Beginning July 1, [2010] **2021**, any motor vehicle dealer licensed
98 under section 301.560 engaged in the business of selling motor vehicles or trailers
99 [may apply to the director of revenue for authority to] **shall** collect and remit the
100 sales tax required under this section on all motor vehicles sold by the motor
101 vehicle dealer[. A motor vehicle dealer receiving authority to collect and remit the
102 tax is], **and shall be** subject to all provisions under sections 144.010 to

103 144.525. Any motor vehicle dealer [authorized to collect and remit] **collecting**
104 **and remitting** sales taxes on motor vehicles under this subsection shall be
105 entitled to deduct and retain an amount equal to two percent of the motor vehicle
106 sales tax pursuant to section 144.140. Any amount of the tax collected under this
107 subsection that is retained by a motor vehicle dealer pursuant to section 144.140
108 shall not constitute state revenue. In no event shall revenues from the general
109 revenue fund or any other state fund be utilized to compensate motor vehicle
110 dealers for their role in collecting and remitting sales taxes on motor vehicles. In
111 the event this subsection or any portion thereof is held to violate Article IV,
112 Section 30(b) of the Missouri Constitution, no motor vehicle dealer shall be
113 authorized to collect and remit sales taxes on motor vehicles under this section.
114 No motor vehicle dealer shall seek compensation from the state of Missouri or its
115 agencies if a court of competent jurisdiction declares that the retention of two
116 percent of the motor vehicle sales tax is unconstitutional and orders the return
117 of such revenues.

118 **(2) A motor vehicle dealer shall not issue a temporary permit**
119 **pursuant to section 301.140 for a motor vehicle sold by the motor**
120 **vehicle dealer until the motor vehicle dealer has collected the sales tax**
121 **owed on such motor vehicle as provided under subdivision (1) of this**
122 **subsection.**

301.476. Notwithstanding any provision of law to the contrary,
2 **any person possessing a license plate determined by the director to be**
3 **of a design substantially similar to plates issued by the state of**
4 **Missouri at least twenty-five years prior to the time of registration may**
5 **use such plate when registering a vehicle as set forth in this chapter,**
6 **provided that the year of the issuance of plates of such design is**
7 **consistent with the year of the manufacture of the vehicle, and that the**
8 **configuration of letters, numbers or combination of letters and numbers**
9 **of such plate are not identical to the configuration of letters, numbers**
10 **or combination of letters and numbers of any plates already issued to**
11 **an owner by the director. Registration of license plates under this**
12 **section shall be subject to an additional fee of twenty-five dollars. Such**
13 **license plate shall be eligible for transfer under this chapter only to**
14 **another vehicle that is also eligible to be registered with the plate**
15 **under this section. Such license plate shall not be required to possess**
16 **the characteristic features of reflective material and common color**

17 **scheme and design as prescribed in section 301.130. The owner of the**
18 **vehicle registered as provided in this section shall keep the certificate**
19 **of registration in the vehicle at all times. The certificate of registration**
20 **shall be prima facie evidence that the vehicle has been properly**
21 **registered with the director and that all fees have been paid.**

✓

Unofficial

Bill

Copy