

SECOND REGULAR SESSION

# HOUSE BILL NO. 1615

98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SWAN.

4959H.011

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To repeal section 144.083, RSMo, and to enact in lieu thereof one new section relating to statements of no tax due.

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

Section A. Section 144.083, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.083, to read as follows:

144.083. 1. The director of revenue shall require all persons who are responsible for the collection of taxes under the provisions of section 144.080 to procure a retail sales license at no cost to the licensee which shall be prominently displayed at the licensee's place of business, and the license is valid until revoked by the director or surrendered by the person to whom issued when sales are discontinued. The director shall issue the retail sales license within ten working days following the receipt of a properly completed application. Any person applying for a retail sales license or reinstatement of a revoked sales tax license who owes any tax under sections 144.010 to 144.510 or sections 143.191 to 143.261 must pay the amount due plus interest and penalties before the department may issue the applicant a license or reinstate the revoked license. All persons beginning business subsequent to August 13, 1986, and who are required to collect the sales tax shall secure a retail sales license prior to making sales at retail. Such license may, after ten days' notice, be revoked by the director of revenue only in the event the licensee shall be in default for a period of sixty days in the payment of any taxes levied under section 144.020 or sections 143.191 to 143.261. Notwithstanding the provisions of section 32.057 in the event of revocation, the director of revenue may publish the status of the business account including the date of revocation in a manner as determined by the director.

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.

17           2. The possession of a retail sales license and a statement from the department of revenue  
18 that the licensee owes no tax due under sections 144.010 to 144.510 or sections 143.191 to  
19 143.261 shall be a prerequisite to the issuance or renewal of any city or county occupation  
20 license or any state license which is required for conducting any business where goods are sold  
21 at retail. The date of issuance on the statement that the licensee owes no tax due shall be no  
22 more than ninety days before the date of submission for application or renewal of the local  
23 license. The revocation of a retailer's license by the director shall render the occupational license  
24 or the state license null and void.

25           3. No person responsible for the collection of taxes under section 144.080 shall make  
26 sales at retail unless such person is the holder of a valid retail sales license. After all appeals  
27 have been exhausted, the director of revenue may notify the county or city law enforcement  
28 agency representing the area in which the former licensee's business is located that the retail sales  
29 license of such person has been revoked, and that any county or city occupation license of such  
30 person is also revoked. The county or city may enforce the provisions of this section, and may  
31 prohibit further sales at retail by such person.

32           4. In addition to the provisions of subsection 2 of this section, beginning January 1,  
33 2009, the possession of a statement from the department of revenue stating no tax is due under  
34 sections 143.191 to 143.265 or sections 144.010 to 144.510 shall also be a prerequisite to the  
35 issuance or renewal of any city or county occupation license or any state license required for  
36 conducting any business where goods are sold at retail. The statement of no tax due shall be  
37 dated no longer than ninety days before the date of submission for application or renewal of the  
38 city or county license.

39           5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale  
40 price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts  
41 or mechanisms negotiated between manufacturers, wholesalers, and retailers.

42           **6. Beginning January 1, 2017, a statement from the department of revenue stating**  
43 **no tax is due as required in this section shall be submitted by any person or entity that**  
44 **submits any bid to perform any work on any project upon which public funds are**  
45 **expended. All bids submitted shall also include a copy of the bidder's city and county**  
46 **business licenses, if applicable. No bid shall be awarded to any person or entity that**  
47 **submits any bid but fails to submit the statement that no tax is due and a copy of all the**  
48 **bidder's applicable business licenses as required in this subsection.**

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