

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 182**  
**97TH GENERAL ASSEMBLY**

0935H.10C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, and 144.615, RSMo, and to enact in lieu thereof thirteen new sections relating to local taxes on motor vehicle sales, with an emergency clause.

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

Section A. Sections 32.087, 144.020, 144.021, 144.069, 144.071, 144.440, 144.450, 2 144.455, 144.525, 144.610, 144.613, and 144.615, RSMo, are repealed and thirteen new sections 3 enacted in lieu thereof, to be known as sections 32.087, 144.020, 144.021, 144.069, 144.071, 4 144.440, 144.450, 144.455, 144.525, 144.610, 144.613, 144.615, and 1, to read as follows:

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

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

3. Every retailer within the jurisdiction of one or more taxing entities which has imposed 10 one or more local sales taxes under the local sales tax law shall add all taxes so imposed along 11 with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when 12 added, the combined tax shall constitute a part of the price, and shall be a debt of the purchaser 13 to the retailer until paid, and shall be recoverable at law in the same manner as the purchase 14

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.

15 price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the  
16 rates, multiplying the combined rate times the amount of the sale.

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

20 5. (1) The ordinance or order imposing a local sales tax under the local sales tax law  
21 shall impose a tax upon all [sellers a tax for the privilege of engaging in the business of selling  
22 tangible personal property or rendering taxable services at retail] **transactions upon which the**  
23 **Missouri state sales tax is imposed** to the extent and in the manner provided in sections  
24 144.010 to 144.525, and the rules and regulations of the director of revenue issued pursuant  
25 thereto; except that the rate of the tax shall be the sum of the combined rate of the state sales tax  
26 or state highway use tax and all local sales taxes imposed under the provisions of the local sales  
27 tax law.

28 (2) **Notwithstanding any other provision of law to the contrary, local taxing**  
29 **jurisdictions, except those in which voters have previously approved a local use tax under**  
30 **section 144.757, shall have placed on the ballot on or after the general election in November**  
31 **2014, but no later than the general election in November 2016, whether to repeal**  
32 **application of the local sales tax to the titling of motor vehicles, trailers, boats, and**  
33 **outboard motors that are subject to state sales tax under section 144.020 and purchased**  
34 **from vendors not located in Missouri. The ballot question presented to the local voters**  
35 **shall contain substantially the following language:**

36 **Shall the ..... (local jurisdiction's name) discontinue applying and**  
37 **collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard**  
38 **motors that were purchased from vendors not located in Missouri? Approval of this**  
39 **measure will result in a reduction of local revenue to provide for vital services for**  
40 **..... (local jurisdiction's name) and it will place Missouri dealers of motor**  
41 **vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-**  
42 **Missouri dealers of motor vehicles, outboard motors, boats, and trailers.**

43  YES  NO

44 **If you are in favor of the question, place an "X" in the box opposite "YES". If you are**  
45 **opposed to the question, place an "X" in the box opposite "NO".**

46 (3) **If the ballot question set forth in subdivision (2) of this subsection receives a**  
47 **majority of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails**  
48 **to place the ballot question before the voters on or before the general election in November**  
49 **2016, the local taxing jurisdiction shall cease applying the local sales tax to the titling of**

50 motor vehicles, trailers, boats, and outboard motors that were purchased from vendors not  
51 located in Missouri.

52 (4) In addition to the requirement that the ballot question set forth in subdivision  
53 (2) of this subsection be placed before the voters, the governing body of any local taxing  
54 jurisdiction that had previously imposed a local use tax on the use of motor vehicles,  
55 trailers, boats, and outboard motors that were purchased from vendors not located in  
56 Missouri may, at any time, place a proposal on the ballot at any election to repeal  
57 application of the local sales tax to such titling. If a majority of the votes cast by the  
58 registered voters voting thereon are in favor of the proposal to repeal application of the  
59 local sales tax to such titling, then the local sales tax shall no longer be applied to such  
60 titling. If a majority of the votes cast by the registered voters voting thereon are opposed  
61 to the proposal to repeal application of the local sales tax to such titling, such application  
62 shall remain in effect.

63 (5) In addition to the requirement that the ballot question set forth in subdivision  
64 (2) of this subsection be placed before the voters on or after the general election in  
65 November 2014, and on or before the general election in November 2016, whenever the  
66 governing body of any local taxing jurisdiction imposing a local sales tax on the sale of  
67 motor vehicles, trailers, boats, and outboard motors receives a petition, signed by fifteen  
68 percent of the registered voters of such jurisdiction voting in the last gubernatorial  
69 election, calling for a proposal to be placed on the ballot at any election to repeal  
70 application of the local sales tax to such titling, the governing body shall submit to the  
71 voters of such jurisdiction a proposal to repeal application of the local sales tax to such  
72 titling. If a majority of the votes cast by the registered voters voting thereon are in favor  
73 of the proposal to repeal application of the local sales tax to such titling, then the local sales  
74 tax shall no longer be applied to such titling. If a majority of the votes cast by the  
75 registered voters voting thereon are opposed to the proposal to repeal application of the  
76 local sales tax to such titling, such application shall remain in effect.

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

79 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and  
80 outboard motors purchased from vendors located outside of Missouri is repealed, such  
81 repeal shall take effect on the first day of the second calendar quarter after the election.  
82 If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors  
83 purchased from vendors located outside of Missouri is required to cease to be applied or  
84 collected due to failure of a local taxing jurisdiction to hold an election, such cessation shall  
85 take effect on March 1, 2017.

86           6. On and after the effective date of any local sales tax imposed under the provisions of  
87 the local sales tax law, the director of revenue shall perform all functions incident to the  
88 administration, collection, enforcement, and operation of the tax, and the director of revenue  
89 shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes  
90 authorized under the authority of the local sales tax law. All local sales taxes imposed under the  
91 local sales tax law together with all taxes imposed under the sales tax law of the state of Missouri  
92 shall be collected together and reported upon such forms and under such administrative rules and  
93 regulations as may be prescribed by the director of revenue.

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

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

105           9. The same sales tax permit, exemption certificate and retail certificate required by  
106 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall  
107 satisfy the requirements of the local sales tax law, and no additional permit or exemption  
108 certificate or retail certificate shall be required; except that the director of revenue may prescribe  
109 a form of exemption certificate for an exemption from any local sales tax imposed by the local  
110 sales tax law.

111           10. All discounts allowed the retailer under the provisions of the state sales tax law for  
112 the collection of and for payment of taxes under the provisions of the state sales tax law are  
113 hereby allowed and made applicable to any local sales tax collected under the provisions of the  
114 local sales tax law.

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

118           12. (1) For the purposes of any local sales tax imposed by an ordinance or order under  
119 the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard  
120 motors **required to be titled under the laws of the state of Missouri**, shall be deemed to be  
121 consummated at the place of business of the retailer unless the tangible personal property sold

122 is delivered by the retailer or his agent to an out-of-state destination. In the event a retailer has  
123 more than one place of business in this state which participates in the sale, the sale shall be  
124 deemed to be consummated at the place of business of the retailer where the initial order for the  
125 tangible personal property is taken, even though the order must be forwarded elsewhere for  
126 acceptance, approval of credit, shipment or billing. A sale by a retailer's agent or employee shall  
127 be deemed to be consummated at the place of business from which he works.

128 (2) For the purposes of any local sales tax imposed by an ordinance or order under the  
129 local sales tax law, **the sales tax upon the titling of** all [sales of] motor vehicles, trailers, boats,  
130 and outboard motors shall be [deemed to be consummated] **imposed** at the **rate in effect at the**  
131 **location of the** residence of the purchaser and not at the place of business of the retailer, or the  
132 place of business from which the retailer's agent or employee works.

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

137 13. Local sales taxes [imposed pursuant to the local sales tax law] **shall not be imposed**  
138 **on the seller** [on the purchase and sale] of motor vehicles, trailers, boats, and outboard motors  
139 [shall not be collected and remitted by the seller,] **required to be titled under the laws of the**  
140 **state of Missouri**, but shall be collected **from the purchaser** by the director of revenue at the  
141 time application is made for a certificate of title, if the address of the applicant is within a taxing  
142 entity imposing a local sales tax under the local sales tax law.

143 14. The director of revenue and any of his deputies, assistants and employees who have  
144 any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,  
145 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the  
146 director of revenue under the provisions of the local sales tax law shall enter a surety bond or  
147 bonds payable to any and all taxing entities in whose behalf such funds have been collected  
148 under the local sales tax law in the amount of one hundred thousand dollars for each such tax;  
149 but the director of revenue may enter into a blanket bond covering himself and all such deputies,  
150 assistants and employees. The cost of any premium for such bonds shall be paid by the director  
151 of revenue from the share of the collections under the sales tax law retained by the director of  
152 revenue for the benefit of the state.

153 15. The director of revenue shall annually report on his management of each trust fund  
154 which is created under the local sales tax law and administration of each local sales tax imposed  
155 under the local sales tax law. He shall provide each taxing entity imposing one or more local  
156 sales taxes authorized by the local sales tax law with a detailed accounting of the source of all  
157 funds received by him for the taxing entity. Notwithstanding any other provisions of law, the

158 state auditor shall annually audit each trust fund. A copy of the director's report and annual audit  
159 shall be forwarded to each taxing entity imposing one or more local sales taxes.

160 16. Within the boundaries of any taxing entity where one or more local sales taxes have  
161 been imposed, if any person is delinquent in the payment of the amount required to be paid by  
162 him under the local sales tax law or in the event a determination has been made against him for  
163 taxes and penalty under the local sales tax law, the limitation for bringing suit for the collection  
164 of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to  
165 144.525. Where the director of revenue has determined that suit must be filed against any person  
166 for the collection of delinquent taxes due the state under the state sales tax law, and where such  
167 person is also delinquent in payment of taxes under the local sales tax law, the director of  
168 revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount  
169 of any local sales tax due so that appropriate action may be taken by the taxing entity.

170 17. Where property is seized by the director of revenue under the provisions of any law  
171 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed  
172 by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax  
173 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join  
174 in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing  
175 entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums  
176 due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

177 18. If a local sales tax has been in effect for at least one year under the provisions of the  
178 local sales tax law and voters approve reimposition of the same local sales tax at the same rate  
179 at an election as provided for in the local sales tax law prior to the date such tax is due to expire,  
180 the tax so reimposed shall become effective the first day of the first calendar quarter after the  
181 director receives a certified copy of the ordinance, order or resolution accompanied by a map  
182 clearly showing the boundaries thereof and the results of such election, provided that such  
183 ordinance, order or resolution and all necessary accompanying materials are received by the  
184 director at least thirty days prior to the expiration of such tax. Any administrative cost or  
185 expense incurred by the state as a result of the provisions of this subsection shall be paid by the  
186 city or county reimposing such tax.

144.020. 1. A tax is hereby levied and imposed **for the privilege of titling new and  
2 used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use  
3 on the highways or waters of this state which are required to be titled under the laws of the  
4 state of Missouri and, except as provided in paragraph (9) hereof,** upon all sellers for the  
5 privilege of engaging in the business of selling tangible personal property or rendering taxable  
6 service at retail in this state. The rate of tax shall be as follows:

7 (1) Upon every retail sale in this state of tangible personal property, [including but not  
8 limited to] **excluding** motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and  
9 outboard motors **required to be titled under the laws of the state of Missouri and subject to**  
10 **tax under subdivision (9) of subsection (1) of section 144.020**, a tax equivalent to four percent  
11 of the purchase price paid or charged, or in case such sale involves the exchange of property, a  
12 tax equivalent to four percent of the consideration paid or charged, including the fair market  
13 value of the property exchanged at the time and place of the exchange, except as otherwise  
14 provided in section 144.025;

15 (2) A tax equivalent to four percent of the amount paid for admission and seating  
16 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation,  
17 games and athletic events;

18 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of  
19 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or  
20 industrial consumers;

21 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local  
22 and long distance telecommunications service to telecommunications subscribers and to others  
23 through equipment of telecommunications subscribers for the transmission of messages and  
24 conversations and upon the sale, rental or leasing of all equipment or services pertaining or  
25 incidental thereto; except that, the payment made by telecommunications subscribers or others,  
26 pursuant to section 144.060, and any amounts paid for access to the internet or interactive  
27 computer services shall not be considered as amounts paid for telecommunications services;

28 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of  
29 services for transmission of messages of telegraph companies;

30 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms,  
31 meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore,  
32 dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are  
33 regularly served to the public;

34 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets  
35 by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such  
36 buses and trucks as are licensed by the division of motor carrier and railroad safety of the  
37 department of economic development of Missouri, engaged in the transportation of persons for  
38 hire;

39 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of  
40 tangible personal property, provided that if the lessor or renter of any tangible personal property  
41 had previously purchased the property under the conditions of "sale at retail" or leased or rented  
42 the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor,

43 renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or  
44 subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers,  
45 motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid  
46 as provided in this section and section 144.070. In no event shall the rental or lease of boats and  
47 outboard motors be considered a sale, charge, or fee to, for or in places of amusement,  
48 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to,  
49 for, or in such places of amusement, entertainment or recreation. Rental and leased boats or  
50 outboard motors shall be taxed under the provisions of the sales tax laws as provided under such  
51 laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales  
52 or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax  
53 upon the lease or rental thereof.

54 **(9) A tax equivalent to four percent of the purchase price, as defined in section**  
55 **144.070, of new and used motor vehicles, trailers, boats, and outboard motors purchased**  
56 **or acquired for use on the highways or waters of this state which are required to be**  
57 **registered under the laws of the state of Missouri. This tax is imposed on the person titling**  
58 **such property, and shall be paid according to the procedures in section 144.440.**

59 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525  
60 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the  
61 words "This ticket is subject to a sales tax."

144.021. The purpose and intent of sections 144.010 to 144.510 is to impose a tax upon  
2 the privilege of engaging in the business, in this state, of selling tangible personal property and  
3 those services listed in section 144.020 **and for the privilege of titling new and used motor**  
4 **vehicles, trailers, boats, and outboard motors purchased or acquired for use on the**  
5 **highways or waters of this state which are required to be registered under the laws of the**  
6 **state of Missouri. Except as otherwise provided,** the primary tax burden is placed upon the  
7 seller making the taxable sales of property or service and is levied at the rate provided for in  
8 section 144.020. Excluding **subdivision (9) of subsection 1 of section 144.020** and sections  
9 144.070, 144.440 and 144.450, the extent to which a seller is required to collect the tax from the  
10 purchaser of the taxable property or service is governed by section 144.285 and in no way affects  
11 sections 144.080 and 144.100, which require all sellers to report to the director of revenue their  
12 "gross receipts", defined herein to mean the aggregate amount of the sales price of all sales at  
13 retail, and remit tax at four percent of their gross receipts.

144.069. All sales taxes associated with the titling of motor vehicles, trailers, boats and  
2 outboard motors **under the laws of Missouri** shall be [deemed to be consummated] **imposed**  
3 at the **rate in effect at the location of the** address of the owner thereof, and all **sales taxes**  
4 **associated with the titling of vehicles under** leases of over sixty-day duration of motor



5 vehicles, trailers, boats and outboard motors [subject to sales taxes under this chapter] shall be  
6 [deemed to be consummated] **imposed at the rate in effect**, unless the vehicle, trailer, boat or  
7 motor has been registered and sales taxes have been paid prior to the consummation of the lease  
8 agreement at the **location of the** address of the lessee thereof on the date the lease is  
9 consummated, and all applicable sales taxes levied by any political subdivision shall be collected  
10 on such sales **from the purchaser or lessee** by the state department of revenue on that basis.

144.071. 1. In all cases where the purchaser of a motor vehicle, trailer, boat or outboard  
2 motor rescinds the sale of that motor vehicle, trailer, boat or outboard motor and receives a  
3 refund of the purchase price and returns the motor vehicle, trailer, boat or outboard motor to the  
4 seller within sixty calendar days from the date of the sale, **any** [the sales or use] tax paid to the  
5 department of revenue shall be refunded to the purchaser upon proper application to the director  
6 of revenue.

7 2. In any rescission whereby a seller reacquires title to the motor vehicle, trailer, boat or  
8 outboard motor sold by him and the reacquisition is within sixty calendar days from the date of  
9 the original sale, the person reacquiring the motor vehicle, trailer, boat or outboard motor shall  
10 be entitled to a refund of any [sales or use] tax paid as a result of the reacquisition of the motor  
11 vehicle, trailer, boat or outboard motor, upon proper application to the director of revenue.

12 3. Any city or county [sales or use] tax refunds shall be deducted by the director of  
13 revenue from the next remittance made to that city or county.

14 4. Each claim for refund must be made within one year after payment of the tax on which  
15 the refund is claimed.

16 5. As used in this section, the term "boat" includes all motorboats and vessels as the  
17 terms "motorboat" and "vessel" are defined in section 306.010.

144.440. 1. [In addition to all other taxes now or hereafter levied and imposed upon  
2 every person for the privilege of using the highways or waterways of this state, there is hereby  
3 levied and imposed a tax equivalent to four percent of the purchase price, as defined in section  
4 144.070, which is paid or charged on new and used motor vehicles, trailers, boats, and outboard  
5 motors purchased or acquired for use on the highways or waters of this state which are required  
6 to be registered under the laws of the state of Missouri.

7 2.] At the time the owner of any [such] motor vehicle, trailer, boat, or outboard motor  
8 makes application to the director of revenue for an official certificate of title and the registration  
9 of the same as otherwise provided by law, he shall present to the director of revenue evidence  
10 satisfactory to the director showing the purchase price paid by or charged to the applicant in the  
11 acquisition of the motor vehicle, trailer, boat, or outboard motor, or that the motor vehicle,  
12 trailer, boat, or outboard motor is not subject to the tax herein provided and, if the motor vehicle,

13 trailer, boat, or outboard motor is subject to the tax herein provided, the applicant shall pay or  
14 cause to be paid to the director of revenue the tax provided herein.

15 [3.] 2. In the event that the purchase price is unknown or undisclosed, or that the  
16 evidence thereof is not satisfactory to the director of revenue, the same shall be fixed by  
17 appraisement by the director.

18 [4.] 3. No certificate of title shall be issued for such motor vehicle, trailer, boat, or  
19 outboard motor unless the tax for the privilege of using the highways or waters of this state has  
20 been paid or the vehicle, trailer, boat, or outboard motor is registered under the provisions of  
21 subsection 5 of this section.

22 [5.] 4. The owner of any motor vehicle, trailer, boat, or outboard motor which is to be  
23 used exclusively for rental or lease purposes may pay the tax due thereon required in section  
24 144.020 at the time of registration or in lieu thereof may pay a [use] sales tax as provided in  
25 sections 144.010, 144.020, 144.070 and 144.440. A [use] sales tax shall be charged and paid on  
26 the amount charged for each rental or lease agreement while the motor vehicle, trailer, boat, or  
27 outboard motor is domiciled in the state. If the owner elects to pay upon each rental or lease, he  
28 shall make an affidavit to that effect in such form as the director of revenue shall require and  
29 shall remit the tax due at such times as the director of revenue shall require.

30 [6.] 5. In the event that any leasing company which rents or leases motor vehicles,  
31 trailers, boats, or outboard motors elects to collect a [use] sales tax[,] all of its lease receipts  
32 would be subject to the [use] sales tax[,] regardless of whether or not the leasing company  
33 previously paid a sales tax when the vehicle, trailer, boat, or outboard motor was originally  
34 purchased.

35 [7.] 6. The provisions of this section, and the tax imposed by this section, shall not apply  
36 to manufactured homes.

144.450. In order to avoid double taxation under the provisions of sections 144.010 to  
2 144.510, any person who purchases a motor vehicle, trailer, manufactured home, boat, or  
3 outboard motor in any other state and seeks to register or obtain a certificate of title for it in this  
4 state shall be credited with the amount of any sales tax or use tax shown to have been previously  
5 paid by him on the purchase price of such motor vehicle, trailer, boat, or outboard motor in such  
6 other state. The tax imposed by **subdivision (9) of subsection 1 of section 144.440** shall not  
7 apply:

8 (1) [To motor vehicles, trailers, boats, or outboard motors on account of which the sales  
9 tax provided by sections 144.010 to 144.510 shall have been paid;

10 (2) [To motor vehicles, trailers, boats, or outboard motors brought into this state by a  
11 person moving any such vehicle, trailer, boat, or outboard motor into Missouri from another state  
12 who shall have registered and in good faith regularly operated any such motor vehicle, trailer,

13 boat, or outboard motor in such other state at least ninety days prior to the time it is registered  
14 in this state;

15 [(3)] (2) To motor vehicles, trailers, boats, or outboard motors acquired by registered  
16 dealers for resale;

17 [(4)] (3) To motor vehicles, trailers, boats, or outboard motors purchased, owned or used  
18 by any religious, charitable or eleemosynary institution for use in the conduct of regular religious,  
19 charitable or eleemosynary functions and activities;

20 [(5)] (4) To motor vehicles owned and used by religious organizations in transferring  
21 pupils to and from schools supported by such organization;

22 [(6)] (5) Where the motor vehicle, trailer, boat, or outboard motor has been acquired by  
23 the applicant for a certificate of title therefor by gift or under a will or by inheritance, and the tax  
24 hereby imposed has been paid by the donor or decedent;

25 [(7)] (6) To any motor vehicle, trailer, boat, or outboard motor owned or used by the  
26 state of Missouri or any other political subdivision thereof, or by an educational institution  
27 supported by public funds; or

28 [(8)] (7) To farm tractors.

144.455. The tax imposed by **subdivision (9) of subsection 1 of** section [144.440]  
2 **144.020** on motor vehicles and trailers is levied for the purpose of providing revenue to be used  
3 by this state to defray in whole or in part the cost of constructing, widening, reconstructing,  
4 maintaining, resurfacing and repairing the public highways, roads and streets of this state, and  
5 the cost and expenses incurred in the administration and enforcement of **subdivision (9) of**  
6 **subsection 1 of section 144.020 and** sections 144.440 to 144.455, and for no other purpose  
7 whatsoever, and all revenue collected or received by the director of revenue from the tax  
8 imposed by **subdivision (9) of subsection 1 of** section [144.440] **144.020** on motor vehicles and  
9 trailers shall be promptly deposited [in the state treasury to the credit of the state highway  
10 department fund] **as dictated by article IV, section 30(b) of the Constitution of Missouri.**

144.525. Notwithstanding any other provision of law, the amount of any state and local  
2 sales [or use] taxes due on the purchase of a motor vehicle, trailer, boat or outboard motor  
3 required to be registered under the provisions of sections 301.001 to 301.660 and sections  
4 306.010 to 306.900 shall be computed on the rate of such taxes in effect on the date the  
5 purchaser submits application for a certificate of ownership to the director of revenue; except  
6 that, in the case of a sale at retail, of an outboard motor by a retail business which is not required  
7 to be registered under the provisions of section 301.251, the amount of state and local [sales and  
8 use] taxes due shall be computed on the rate of such taxes in effect as of the calendar date of the  
9 retail sale.

144.610. 1. A tax is imposed for the privilege of storing, using or consuming within this  
2 state any article of tangible personal property, **excluding motor vehicles, trailers, motorcycles,**  
3 **mopeds, motortricycles, boats, and outboard motors required to be titled under the laws**  
4 **of the state of Missouri and subject to tax under subdivision (9) of subsection 1 of section**  
5 **144.020**, purchased on or after the effective date of sections 144.600 to 144.745 in an amount  
6 equivalent to the percentage imposed on the sales price in the sales tax law in section 144.020.  
7 This tax does not apply with respect to the storage, use or consumption of any article of tangible  
8 personal property purchased, produced or manufactured outside this state until the transportation  
9 of the article has finally come to rest within this state or until the article has become commingled  
10 with the general mass of property of this state.

11 2. Every person storing, using or consuming in this state tangible personal property  
12 **subject to the tax in subsection 1** is liable for the tax imposed by this law, and the liability shall  
13 not be extinguished until the tax is paid to this state, but a receipt from a vendor authorized by  
14 the director of revenue under the rules and regulations that he prescribes to collect the tax, given  
15 to the purchaser in accordance with the provisions of section 144.650, relieves the purchaser  
16 from further liability for the tax to which receipt refers.

17 **3. Because this section no longer imposes a Missouri use tax on the storage, use, or**  
18 **consumption of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and**  
19 **outboard motors required to be titled under the laws of the state of Missouri, in that the**  
20 **state sales tax is now imposed on the titling of such property, the local sales tax, rather than**  
21 **the local use tax, applies.**

144.613. Notwithstanding the provisions of section 144.655, at the time the owner of any  
2 new or used boat or boat motor which was acquired after December 31, 1979, in a transaction  
3 subject to [use] tax under [the Missouri use tax law] **this chapter** makes application to the  
4 director of revenue for the registration of the boat or boat motor, he shall present to the director  
5 of revenue evidence satisfactory to the director of revenue showing the purchase price, exclusive  
6 of any charge incident to the extension of credit, paid by or charged to the applicant in the  
7 acquisition of the boat or boat motor, or that no sales or use tax was incurred in its acquisition,  
8 and, if [sales or use] tax was incurred in its acquisition, that the same has been paid, or the  
9 applicant shall pay or cause to be paid to the director of revenue the [use] tax provided by [the  
10 Missouri use tax law] **this chapter** in addition to the registration fees now or hereafter required  
11 according to law, and the director of revenue shall not issue a registration for any new or used  
12 boat or boat motor subject to [use] tax [as provided in the Missouri use tax law] **in this chapter**  
13 until the tax levied for the use of the same under [sections 144.600 to 144.748] **this chapter** has  
14 been paid.

144.615. There are specifically exempted from the taxes levied in sections 144.600 to  
2 144.745:

3 (1) Property, the storage, use or consumption of which this state is prohibited from  
4 taxing pursuant to the constitution or laws of the United States or of this state;

5 (2) Property, the gross receipts from the sale of which are required to be included in the  
6 measure of the tax imposed pursuant to the Missouri sales tax law;

7 (3) Tangible personal property, the sale or other transfer of which, if made in this state,  
8 would be exempt from or not subject to the Missouri sales tax pursuant to the provisions of  
9 subsection 2 of section 144.030;

10 (4) Motor vehicles, trailers, boats, and outboard motors subject to the tax imposed by  
11 section [144.440] **144.020**;

12 (5) Tangible personal property which has been subjected to a tax by any other state in  
13 this respect to its sales or use; provided, if such tax is less than the tax imposed by sections  
14 144.600 to 144.745, such property, if otherwise taxable, shall be subject to a tax equal to the  
15 difference between such tax and the tax imposed by sections 144.600 to 144.745;

16 (6) Tangible personal property held by processors, retailers, importers, manufacturers,  
17 wholesalers, or jobbers solely for resale in the regular course of business;

18 (7) Personal and household effects and farm machinery used while an individual was a  
19 bona fide resident of another state and who thereafter became a resident of this state, or tangible  
20 personal property brought into the state by a nonresident for his own storage, use or consumption  
21 while temporarily within the state.

**Section 1. Notwithstanding the provisions of section 1.140 to the contrary, the  
2 provisions of sections 32.087 and 144.757, as amended by this act, shall be nonseverable,  
3 and if any provision is for any reason held to be invalid, such decision shall invalidate all  
4 of the remaining provisions of section 32.087 and 144.757, as amended by this act.**

Section B. Because of the need to replace local revenues which became unexpectedly  
2 unavailable for local governments to provide for local law enforcement, fire protection,  
3 emergency personnel, and other vital services and due to the detrimental impact that lost local  
4 revenues has had on the domestic economy by placing Missouri dealers of motor vehicles,  
5 outboard motors, boats and trailers at a competitive disadvantage to non-Missouri dealers of  
6 motor vehicles, outboard motors, boats and trailers, section A of this act is deemed necessary for  
7 the immediate preservation of the public health, welfare, peace and safety, and is hereby declared  
8 to be an emergency act within the meaning of the constitution, and section A of this act shall be  
9 in full force and effect upon its passage and approval.

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