

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 521 & 579, Pages 140 and 141, Section  
2 144.083, Lines 17 through 38, by deleting all of said lines and inserting in lieu thereof the following:

3  
4 "2. The possession of a retail sales license and a statement from the department of revenue  
5 that the licensee owes no tax due under sections 144.010 to 144.510, sections 144.600 to 144.745, or  
6 sections 143.191 to [143.261] 143.265 shall be a prerequisite to the issuance or renewal of any city  
7 or county occupation license or any state license which is required for conducting any business  
8 where goods are sold at retail. The date of issuance on the statement that the licensee owes no tax  
9 due shall be no more than ninety days before the date of submission for application or renewal of the  
10 local license. The revocation of a retailer's license by the director shall render the occupational  
11 license or the state license null and void.

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16 such person has been revoked, and that any county or city occupation license of such person is also  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

19 4. In addition to the provisions of subsection 2 of this section, beginning January 1, [2009]  
20 2017, the possession of a statement from the department of revenue stating no tax is due for any  
21 individual or corporation subject to the tax under sections [143.191 to 143.265 or sections 144.010 to  
22 144.510] 143.011 to 143.071 shall also be a prerequisite to the issuance or renewal of any city or  
23 county occupation license or any state license required for conducting any business where goods are  
24 sold at retail. The statement of no tax due shall be dated no [longer] more than ninety days before  
25 the date of submission for application or renewal of the city or county license."; and

26 Further amend said bill by amending the title, enacting clause, and intersectional references  
27 accordingly.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_