

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 703
95TH GENERAL ASSEMBLY

0026L.04C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 32.063, 136.055, 144.025, 144.060, 144.070, 144.080, 144.130, and 144.100, RSMo, and to enact in lieu thereof eleven new sections relating to motor vehicle fees and taxes, with penalty provisions.

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

Section A. Sections 32.063, 136.055, 144.025, 144.060, 144.070, 144.080, 144.130, and
2 144.100, RSMo, are repealed and eleven new sections enacted in lieu thereof, to be known as
3 sections 32.063, 32.095, 136.055, 144.025, 144.060, 144.070, 144.080, 144.100, 144.130,
4 144.145, and 301.558, to read as follows:

32.063. 1. The director of revenue[, his] **and the director's** employees or agents may
2 accept credit cards in payment of taxes and fees. The type of credit cards accepted shall be at the
3 discretion of the director.

4 2. In addition to other fees provided by law, the director of revenue **and the director's**
5 **employees or agents** may set a fee to be added to each credit card transaction equal to the charge
6 paid by the state or the taxpayer for the use of the credit card by the taxpayer. No other fees shall
7 be imposed other than those herein authorized.

32.095. Beginning January 1, 2012, the director of the department of revenue may
2 **select or appoint any boat dealer or motor vehicle dealer, as such terms are defined in**
3 **chapter 301, RSMo, to act as an agent of the department of revenue for the purpose of**
4 **registering and licensing of motor vehicles and trailers under chapter 301, RSMo, titling**
5 **and registering boats, vessels, and outboard motors under chapter 306, RSMo, and**
6 **collecting motor vehicle sales and use taxes under sections 136.055, 144.070, and 144.440,**
7 **RSMo. Such boat dealers or motor vehicle dealers shall only act as an agent under this**
8 **section for an initial sale or lease of a motor vehicle, trailer, boat, or outboard motor, but**

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.

9 **shall not act as an agent under this section for any subsequent registration under chapter**
10 **301 or 306, RSMo.**

136.055. 1. Any person who is selected or appointed by the state director of revenue to
2 act as an agent of the department of revenue, whose duties shall be the sale of motor vehicle
3 licenses and the collection of motor vehicle sales and use taxes **when required** under [the
4 provisions of section] **sections 144.070 and 144.440, RSMo**, and who receives no salary from
5 the department of revenue, shall be authorized to collect from the party requiring such services
6 additional fees as compensation in full and for all services rendered on the following basis:

(1) For each motor vehicle or trailer license sold, renewed or transferred--two dollars and
7 fifty cents beginning January 1, 1998; and four dollars beginning July 1, 2000; and five dollars
8 beginning August 28, 2002, for those licenses biennially renewed pursuant to section 301.147,
9 RSMo. Beginning July 1, 2003, for each motor vehicle or trailer license sold, renewed or
10 transferred--three dollars and fifty cents and seven dollars for those licenses sold or biennially
11 renewed pursuant to section 301.147, RSMo;

(2) For each application or transfer of title--two dollars and fifty cents beginning January
12 1, 1998;

(3) For each instruction permit, nondriver license, chauffeur's, operator's or driver's
13 license issued for a period of three years or less--two dollars and fifty cents and five dollars for
14 licenses or instruction permits issued or renewed for a period exceeding three years;

(4) For each notice of lien processed--two dollars and fifty cents beginning August 28,
15 2000;

(5) No notary fee or other fee or additional charge shall be paid or collected except for
16 electronic telephone transmission reception--two dollars.

2. All fees charged shall not exceed those in this section. Beginning July 1, 2003, the
17 fees imposed by this section shall be collected by all permanent branch offices and all full-time
18 or temporary offices maintained by the department of revenue.

3. Any person acting as agent of the department of revenue for the sale and issuance of
19 licenses and other documents related to motor vehicles shall have an insurable interest in all
20 license plates, licenses, tabs, forms and other documents held on behalf of the department.

4. The fee increases authorized by this section and approved by the general assembly
21 were requested by the fee agents. All fee agent offices, **excluding boat dealers or motor**
22 **vehicle dealers acting as agents of the department of revenue under section 32.095, RSMo**,
23 shall display a three foot by four foot sign with black letters of at least three inches in height on
24 a white background which states:

The increased fees approved by the Missouri Legislature and
25 charged by this fee office were requested by the fee agents.

144.025. 1. Notwithstanding any other provisions of law to the contrary, in any retail sale other than retail sales governed by subsections 4 and 5 of this section, where any article on which sales or use tax has been paid, credited, or otherwise satisfied or which was exempted or excluded from sales or use tax is taken in trade as a credit or part payment on the purchase price of the article being sold, the tax imposed by sections 144.020 and 144.440 shall be computed only on that portion of the purchase price which exceeds the actual allowance made for the article traded in or exchanged, if there is a bill of sale or other record showing the actual allowance made for the article traded in or exchanged. Where the purchaser of a motor vehicle, trailer, boat or outboard motor receives a rebate from the seller or manufacturer, the tax imposed by sections 144.020 and 144.440 shall be computed only on that portion of the purchase price which exceeds the amount of the rebate, if there is a bill of sale or other record showing the actual rebate given by the seller or manufacturer. Where the trade-in or exchange allowance plus any applicable rebate exceeds the purchase price of the purchased article there shall be no sales or use tax owed. This section shall also apply to motor vehicles, trailers, boats, and outboard motors sold by the owner or holder of the properly assigned certificate of ownership if the seller purchases or contracts to purchase a subsequent motor vehicle, trailer, boat, or outboard motor within one hundred eighty days before or after the date of the sale of the original article and a bill of sale showing the paid sale price is presented to the department of revenue at the time of licensing. **Notwithstanding the paid sale price presented, the director of the department of revenue shall impose the tax computed on the sale price of no less than eighty percent of the value of the subsequent motor vehicle, trailer, boat, or outboard motor. As used in this subsection, the term "value" means the average trade-in value as evidenced by the current volume of the National Automobile Dealers Association's Official Used Car Guide, Central Edition, at the time of sale.** A copy of the bill of sale shall be left with the licensing office. Where the subsequent motor vehicle, trailer, boat, or outboard motor is titled more than one hundred eighty days after the sale of the original motor vehicle, trailer, boat, or outboard motor, the allowance pursuant to this section shall be made if the person titling such article establishes that the purchase or contract to purchase was finalized prior to the expiration of the one hundred eighty-day period.

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

3. As used in this section, the term "motor vehicle" includes motor vehicles as defined in section 301.010, RSMo, recreational vehicles as defined in section 700.010, RSMo, or a combination of a truck as defined in section 301.010, RSMo, and a trailer as defined in section 301.010, RSMo.

36 4. The provisions of subsection 1 of this section shall not apply to retail sales of
37 manufactured homes in which the purchaser receives a document known as the "Manufacturer's
38 Statement of Origin" for purposes of obtaining a title to the manufactured home from the
39 department of revenue of this state or from the appropriate agency or officer of any other state.

40 5. Any purchaser of a motor vehicle or trailer used for agricultural use by the purchaser
41 shall be allowed to use as an allowance to offset the sales and use tax liability towards the
42 purchase of the motor vehicle or trailer any grain or livestock produced or raised by the
43 purchaser. The director of revenue may prescribe forms for compliance with this subsection.

 144.060. It shall be the duty of every person making any purchase or receiving any
2 service upon which a tax is imposed by sections 144.010 to 144.510 to pay, to the extent possible
3 under the provisions of section 144.285, the amount of such tax to the person making such sale
4 or rendering such service[;]. Any person who shall willfully and intentionally refuse to pay such
5 tax shall be guilty of a misdemeanor[; provided, however, that]. The provisions of this section
6 shall not apply to any person making any purchase or sale of a motor vehicle subject to sales tax
7 as provided by the Missouri sales tax law, **unless such person making the sale is a boat dealer**
8 **or motor vehicle dealer acting as an agent of the department of revenue under section**
9 **32.095, RSMo.**

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

16 2. As used [above] **in subsection 1 of this section**, the term "purchase price" shall mean
17 [the total amount of the contract price agreed upon between the seller and the applicant in the
18 acquisition] **not less than eighty percent of the value** of the motor vehicle, trailer, boat, or
19 outboard motor[, regardless of the medium of payment therefor] **for all nonretail transactions.**

20 **For retail transactions, "purchase price" means the total amount of the contract price**
21 **agreed upon between the seller and the applicant in the acquisition.**

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

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

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

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

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

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

45 (3) Has agreed to treat any sale of a motor vehicle, trailer, boat, or outboard motor from
46 one of its divisions to another of its divisions as a sale at retail within the meaning of subdivision
47 (9) of subsection 1 of section 144.010;

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

50 (5) Operates each of its divisions on a basis separate from each of its other divisions.
51 However, when the transfer of a motor vehicle, trailer, boat or outboard motor occurs within a
52 corporation which holds a license to operate as a motor vehicle or boat dealer pursuant to
53 sections 301.550 to [301.575] **301.573**, RSMo, the provisions in subdivision (3) of this
54 subsection shall not apply.

55 7. If the owner of any motor vehicle, trailer, boat, or outboard motor desires to charge
56 and collect sales tax as provided [hereinabove] **in this section**, [he] **the owner** shall make
57 application to the director of revenue for a permit to operate as a motor vehicle, trailer, boat, or
58 outboard motor leasing company. The director of revenue shall promulgate rules and regulations
59 determining the qualifications of such a company, and the method of collection and reporting of
60 sales tax charged and collected. Such regulations shall apply only to owners of motor vehicles,
61 trailers, boats, or outboard motors, electing to qualify as motor vehicle, trailer, boat, or outboard
62 motor leasing companies under the provisions of subsection 5 of this section, and no motor
63 vehicle renting or leasing, trailer renting or leasing, or boat or outboard motor renting or leasing
64 company can come under sections 144.010, 144.020, 144.070 and 144.440 unless all **motor**
65 vehicles, trailers, boats, and outboard motors held for renting and leasing are included.

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

14 2. (1) Where the aggregate amount levied and imposed upon a seller by section 144.020
15 is in excess of two hundred and fifty dollars for either the first or second month of a calendar
16 quarter, the seller shall file a return and pay such aggregate amount for such months to the
17 director of revenue by the twentieth day of the succeeding month.

18 (2) **Beginning January 1, 2012, timely remittance of such aggregate amount shall**
19 **be determined under this subdivision. Failure of a seller to remit such aggregate amount**
20 **timely shall result in a one thousand dollar late or insufficiency penalty. Failure of a seller**
21 **to remit such aggregate amount plus penalty within ten business days of the original due**
22 **date in this subsection, or in the case of a subsequent insufficiency or untimely remittance**
23 **within any twelve-month period, shall result in a five thousand dollar penalty. Failure of**
24 **a seller to remit such aggregate amount plus penalty within twenty business days or the**
25 **original due date in this subsection, or in the case of a third insufficiency or untimely**

26 remittance within any twelve- month period, shall result in a ten thousand dollar penalty.
27 Failure of a seller to remit such aggregate amount plus penalty within thirty business days
28 of the original due date in this subsection, or in the case of a fourth insufficiency or
29 untimely remittance within any twelve-month period, shall result in the suspension or
30 revocation of any and all specific licenses required to conduct business in this state until
31 such time as all remittance and penalties, including any reinstatement fees, have been fully
32 satisfied. Any seller causing the department of revenue to exercise suspension or
33 revocation of any business license required by this state a second time shall forfeit the
34 seller's specific license to transact business in this state indefinitely. The department of
35 revenue may electronically survey all motor vehicle dealer accounts to determine if any
36 sales tax payments on the purchase of motor vehicles, trailers, boats, or outboard motors
37 have not been timely remitted.

38 3. Where the aggregate amount levied and imposed upon a seller by section 144.020 is
39 less than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit
40 the seller to file a return for a calendar year. The return shall be filed and the taxes paid on or
41 before January thirty-first of the succeeding year. **Beginning January 1, 2012, the department**
42 **of revenue shall issue a credit on the succeeding quarterly required remittance and return**
43 **to a seller any amounts remitted for satisfying and returning any tax obligation on behalf**
44 **of a purchaser causing a credit card reversal or presenting insufficient monetary**
45 **instruments for the tax imposed by section 144.020.**

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

53 5. It shall be unlawful for any person to advertise or hold out or state to the public or to
54 any customer directly or indirectly that the tax or any part thereof imposed by sections 144.010
55 to 144.525, and required to be collected by the person, will be assumed or absorbed by the
56 person, or that it will not be separately stated and added to the selling price of the property sold
57 or service rendered, or if added, that it or any part thereof will be refunded. Any person violating
58 any of the provisions of this section shall be guilty of a misdemeanor.

144.100. 1. **On or before January 1, 2012**, every person making any taxable sales of
2 property or service, except transactions provided for in sections 144.070 and 144.440,
3 individually or by duly authorized officer or agent, shall make and file a written return with the

4 director of revenue in such manner as [he] **the director** may prescribe. **Beginning January 1,**
5 **2012, every person making any taxable sales of property or service, individually or by duly**
6 **authorized officer or agent, shall make and file a written return with the director of**
7 **revenue in such manner as the director may prescribe.**

8 2. The returns shall be on blanks designed and furnished by the director of the
9 department of revenue and shall be filed at the times provided in sections 144.080 and 144.090.
10 The returns shall show the amount of gross receipts from sales of taxable property and services
11 by the person and the amount of tax due thereon by that person during and for the period covered
12 by the return. With each return, the person shall remit to the director of revenue the full amount
13 of the tax due.

14 3. In case of charge and time sales the gross receipts thereof shall be included as sales
15 in the returns as and when payments are received by the person, without any deduction therefrom
16 whatsoever.

17 4. If an error or omission is discovered in a return or a change be necessary to show the
18 true facts, the error may be corrected, the omission supplied, or the change made in the return
19 next filed with the director for the filing period immediately following the filing period in which
20 the error was made or the omission occurred, as prescribed by law, except that no refund under
21 this chapter shall be allowed for any amount of tax paid by a seller which is based upon charges
22 incident to credit card discounts. Any other omission or error [must] **shall** be corrected by filing
23 an amended return for the erroneously reported period if the amount of tax is less than that
24 originally reported, or an additional return if the amount of tax is greater than that originally
25 reported. An additional return shall be deemed filed on the date the envelope in which it is
26 mailed is postmarked or the date it is received by the director, whichever is earlier. Any payment
27 of tax, interest, penalty or additions to tax shall be deemed filed on the date the envelope
28 containing the payment is postmarked or the date the payment is received by the director,
29 whichever is earlier. If a refund or credit results from the filing of an amended return, no refund
30 or credit shall be allowed unless an application for refund or credit is properly completed and
31 submitted to the director pursuant to section 144.190.

32 5. The amount of gross receipts from sales and the amount of tax due returned by the
33 person, as well as all matters contained in the return, is subject to review and revision in the
34 manner herein provided for the correction of the returns.

144.130. Refunds made by the person during the preceding calendar month or calendar
2 quarter, **or in the case of a motor vehicle purchase, then during the preceding twenty-four**
3 **month calendar**, to purchasers, on account of tangible personal property, substances, services
4 [and] , things, **and motor vehicles** returned to the persons shall be allowed as a deduction from
5 the gross receipts required to be stated in the returns filed with the director of revenue; provided,

6 the person had theretofore included [the said] **such** refunded receipts in a return made by such
7 person and had paid the amount imposed by sections 144.010 to 144.510 with respect thereto;
8 provided, the seller has returned to the purchaser any and all tax previously paid by the purchaser
9 at the time of the purchase. **However, when the seller is a dealer as defined in section**
10 **301.010, RSMo, or when the sale was financed by a financial institution as defined in**
11 **section 404.007, RSMo, and the tangible personal property, substances, services, things, or**
12 **motor vehicle is repossessed, the provision of this section requiring that the seller has**
13 **returned to the purchaser any and all tax previously paid by the purchaser at the time of**
14 **the purchase does not apply.**

144.145. Beginning January 1, 2012, any person licensed by the director of revenue
2 **under chapter 301, RSMo, as a new or used boat dealer or motor vehicle dealer may collect**
3 **and remit sales and use tax under the provisions of this chapter, at the time of sale on all**
4 **motor vehicles, trailers, boats, or outboard motors sold by the licensed dealership. Such**
5 **person shall receive no salary from the department of revenue, but shall be allowed to**
6 **retain any amount authorized by section 144.140. The director of revenue may promulgate**
7 **rules to administer the provisions of this section. Any rule or portion of a rule, as that term**
8 **is defined in section 536.010, RSMo, that is created under the authority delegated in this**
9 **section shall become effective only if it complies with and is subject to all of the provisions**
10 **of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter**
11 **536, RSMo, are nonseverable and if any of the powers vested with the general assembly**
12 **under chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul**
13 **a rule are subsequently held unconstitutional, then the grant of rulemaking authority and**
14 **any rule proposed or adopted after August 28, 2009, shall be invalid and void.**

301.558. 1. A motor vehicle dealer may fill in the blanks on standardized forms in
2 **connection with the sale or lease of a new or used motor vehicle if the motor vehicle dealer**
3 **does not charge for the services of filling in the blanks or otherwise charge for preparing**
4 **documents.**

5 **2. A motor vehicle dealer may charge an administrative fee in connection with the**
6 **sale or lease of a new or used motor vehicle for the storage of documents or any other**
7 **administrative or clerical services not prohibited by this section. A portion of the**
8 **administrative fee may result in profit to the motor vehicle dealer.**

9 **3. No motor vehicle dealer that sells or leases new or used motor vehicles and**
10 **imposes an administrative fee of less than one hundred fifty dollars in connection with the**
11 **sale or lease of a new or used vehicle for the storage of documents or any other**
12 **administrative or clerical services shall be deemed to be engaging in the unauthorized**

13 practice of law. The one hundred fifty dollar fee limit imposed under this subsection shall
14 be adjusted annually based on the rate of inflation according to the consumer price index.

15 **4. If an administrative fee is charged under this section, the administrative fee shall**
16 **be charged to all retail customers and disclosed on the retail buyer's order form as a**
17 **separate itemized charge.**

18 **5. A preliminary worksheet on which a sale price is computed and that is shown to**
19 **the purchaser, a retail buyer's order form from the purchaser, or a retail installment**
20 **contract shall include, in reasonable proximity to the place on the document where the**
21 **administrative fee authorized by this section is disclosed, the amount of the administrative**
22 **fee and the following notice in type that is bold-faced, capitalized, underlined, or otherwise**
23 **conspicuously set out from the surrounding written material:**

24 **"AN ADMINISTRATIVE FEE IS NOT AN OFFICIAL FEE AND IS NOT**
25 **REQUIRED BY LAW BUT MAY BE CHARGED BY A DEALER. THIS**
26 **ADMINISTRATIVE FEE MAY RESULT IN A PROFIT TO DEALER.**
27 **NO PORTION OF THIS ADMINISTRATIVE FEE IS FOR THE**
28 **DRAFTING, PREPARATION, OR COMPLETION OF DOCUMENTS OR**
29 **THE PROVIDING OF LEGAL ADVICE. THIS NOTICE IS REQUIRED**
30 **BY LAW."**

31 **6. The general assembly believes that an administrative fee charged in compliance**
32 **with this section is not the unauthorized practice of law or the unauthorized business of**
33 **law so long as the activity or service for which the fee is charged is in compliance with the**
34 **provisions of this section and does not result in the waiver of any rights or remedies.**
35 **Recognizing, however, that the judiciary is the sole arbitrator of what constitutes the**
36 **practice of law, in the event that a court determines that an administrative fee charged in**
37 **compliance with this section, and that does not waive any rights or remedies of the buyer,**
38 **is the unauthorized practice of law or the unauthorized business of law, then no person**
39 **who paid that administrative fee may recover said fee or treble damages, as permitted**
40 **under section 484.020, RSMo, and no person who charged that fee shall be guilty of a**
41 **misdemeanor, as provided under section 484.020, RSMo.**

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