

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1329
96TH GENERAL ASSEMBLY

5214S.07T

2012

AN ACT

To repeal sections 32.087, 144.069, 144.757, and 301.140, RSMo, and to enact in lieu thereof five new sections relating to the regulation of motor vehicles, with an emergency clause and a contingent effective date for a certain section.

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

Section A. Sections 32.087, 144.069, 144.757, and 301.140, RSMo, are repealed and
2 five new sections enacted in lieu thereof, to be known as sections 32.087, 144.069, 144.072,
3 144.757, and 301.140, 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.
5 The ordinance or order shall reflect the effective date thereof.

6 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.

9 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

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.

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

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

19 5. The ordinance or order imposing a local sales tax under the local sales tax law shall
20 impose upon all sellers a tax for the privilege of engaging in the business of selling tangible
21 personal property or rendering taxable services at retail to the extent and in the manner provided
22 in sections 144.010 to 144.525, and the rules and regulations of the director of revenue issued
23 pursuant thereto; [except that] **and, notwithstanding any other provision of law to the**
24 **contrary, the local sales tax shall be imposed on the sale of all motor vehicles, trailers,**
25 **boats, and outboard motors if they are required to be registered with the department of**
26 **revenue.** The rate of the tax shall be the sum of the combined rate of the state sales tax or state
27 highway use tax and all local sales taxes imposed under the provisions of the local sales tax law.

28 6. On and after the effective date of any local sales tax imposed under the provisions of
29 the local sales tax law, the director of revenue shall perform all functions incident to the
30 administration, collection, enforcement, and operation of the tax, and the director of revenue
31 shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes
32 authorized under the authority of the local sales tax law. All local sales taxes imposed under the
33 local sales tax law together with all taxes imposed under the sales tax law of the state of Missouri
34 shall be collected together and reported upon such forms and under such administrative rules and
35 regulations as may be prescribed by the director of revenue.

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

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

47 9. The same sales tax permit, exemption certificate and retail certificate required by
48 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall
49 satisfy the requirements of the local sales tax law, and no additional permit or exemption

50 certificate or retail certificate shall be required; except that the director of revenue may prescribe
51 a form of exemption certificate for an exemption from any local sales tax imposed by the local
52 sales tax law.

53 10. All discounts allowed the retailer under the provisions of the state sales tax law for
54 the collection of and for payment of taxes under the provisions of the state sales tax law are
55 hereby allowed and made applicable to any local sales tax collected under the provisions of the
56 local sales tax law.

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

60 12. (1) For the purposes of any local sales tax imposed by an ordinance or order under
61 the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard
62 motors, shall be deemed to be consummated at the place of business of the retailer unless the
63 tangible personal property sold is delivered by the retailer or his agent to an out-of-state
64 destination. In the event a retailer has more than one place of business in this state which
65 participates in the sale, the sale shall be deemed to be consummated at the place of business of
66 the retailer where the initial order for the tangible personal property is taken, even though the
67 order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A
68 sale by a retailer's agent or employee shall be deemed to be consummated at the place of business
69 from which he works.

70 (2) For the purposes of any local sales tax imposed by an ordinance or order under the
71 local sales tax law, all sales, **within the boundaries of the state and outside the boundaries**
72 **of the state**, of motor vehicles, trailers, boats, and outboard motors shall be deemed to be
73 consummated at the **time of registration with the department of revenue and at the** residence
74 of the purchaser and not at the place of business of the retailer, or the place of business from
75 which the retailer's agent or employee works.

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

80 13. Local sales taxes imposed pursuant to the local sales tax law on the purchase and sale
81 of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the
82 seller, but shall be collected by the director of revenue at the time application is made for a
83 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales
84 tax under the local sales tax law.

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

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

102 16. Within the boundaries of any taxing entity where one or more local sales taxes have
103 been imposed, if any person is delinquent in the payment of the amount required to be paid by
104 him under the local sales tax law or in the event a determination has been made against him for
105 taxes and penalty under the local sales tax law, the limitation for bringing suit for the collection
106 of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to
107 144.525. Where the director of revenue has determined that suit must be filed against any person
108 for the collection of delinquent taxes due the state under the state sales tax law, and where such
109 person is also delinquent in payment of taxes under the local sales tax law, the director of
110 revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount
111 of any local sales tax due so that appropriate action may be taken by the taxing entity.

112 17. Where property is seized by the director of revenue under the provisions of any law
113 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed
114 by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax
115 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join
116 in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing
117 entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums
118 due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

119 18. If a local sales tax has been in effect for at least one year under the provisions of the
120 local sales tax law and voters approve reimposition of the same local sales tax at the same rate

121 at an election as provided for in the local sales tax law prior to the date such tax is due to expire,
122 the tax so reimposed shall become effective the first day of the first calendar quarter after the
123 director receives a certified copy of the ordinance, order or resolution accompanied by a map
124 clearly showing the boundaries thereof and the results of such election, provided that such
125 ordinance, order or resolution and all necessary accompanying materials are received by the
126 director at least thirty days prior to the expiration of such tax. Any administrative cost or
127 expense incurred by the state as a result of the provisions of this subsection shall be paid by the
128 city or county reimposing such tax.

144.069. All sales of motor vehicles, trailers, boats, and outboard motors shall be
2 deemed to be consummated at the address of the owner thereof, and all leases of over sixty-day
3 duration of motor vehicles, trailers, boats, and outboard motors subject to sales taxes under this
4 chapter shall be deemed to be consummated unless the vehicle, trailer, boat, or motor has been
5 registered and sales taxes have been paid prior to the consummation of the lease agreement at
6 the address of the lessee thereof on the date the lease is consummated, and all applicable sales
7 taxes levied by any political subdivision shall be collected on such sales by the state department
8 of revenue on that basis **and such sales whether within the boundaries of the state or outside**
9 **the boundaries of the state shall be deemed consummated at the address of the owner**
10 **thereof.**

144.072. In repealing and reenacting sections 32.087, 144.069, and 144.757, and
2 **reenacting four new sections in lieu thereof, it is the intent of the legislature to reject and**
3 **abrogate that portion of the holding in *Craig A. Street v. Director of Revenue*, No. SC91371**
4 **(Mo. banc Jan. 31, 2012), interpreting local sales taxes to be inapplicable to out-of-state**
5 **purchases of motor vehicles, trailers, boats, and outboard motors. The legislature hereby**
6 **declares its reasonable expectations and intent in enacting the taxing statutes for motor**
7 **vehicles, trailers, boats, and outboard motors sales is and has been that all such sales,**
8 **regardless of the location of the seller, are deemed to be consummated and take place when**
9 **the motor vehicles, trailers, boats, and outboard motors is registered with the department**
10 **of revenue, and restores, retroactively and prospectively, the application of Missouri's local**
11 **sales tax law so that local sales taxes shall continue to be imposed and collected on the sale**
12 **of all motor vehicles, trailers, boats, and outboard motors was purchased, upon**
13 **registration with the department of revenue. This act is remedial and retroactive, and**
14 **applies to all transactions involving motor vehicles, trailers, boats, and outboard motors**
15 **to the maximum extent permissible by law, but shall not apply to any taxpayer having**
16 **received a final adjudication of nontaxability if such application would violate the Missouri**
17 **Constitution.**

144.757. 1. Any county or municipality, except municipalities within a county having
 2 a charter form of government with a population in excess of nine hundred thousand, may, by a
 3 majority vote of its governing body, impose a local use tax if a local sales tax is imposed as
 4 defined in section 32.085 at a rate equal to the rate of the local sales tax in effect in such county
 5 or municipality; provided, however, that no ordinance or order enacted pursuant to sections
 6 144.757 to 144.761 shall be effective unless the governing body of the county or municipality
 7 submits to the voters thereof at a municipal, county or state general, primary or special election
 8 a proposal to authorize the governing body of the county or municipality to impose a local use
 9 tax pursuant to sections 144.757 to 144.761. Municipalities within a county having a charter
 10 form of government with a population in excess of nine hundred thousand may, upon voter
 11 approval received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section,
 12 impose a local use tax at the same rate as the local municipal sales tax with the revenues from
 13 all such municipal use taxes to be distributed pursuant to subsection 4 of section 94.890. The
 14 municipality shall within thirty days of the approval of the use tax imposed pursuant to paragraph
 15 (b) of subdivision (2) of subsection 2 of this section select one of the distribution options
 16 permitted in subsection 4 of section 94.890 for distribution of all municipal use taxes. **The**
 17 **option to impose a local use tax under this section shall not be effective on sales of any**
 18 **motor vehicle, trailer, boat, or outboard motor purchased outside the boundaries of the**
 19 **state, unless such purchases are not deemed to be consummated at the residence of the**
 20 **purchaser under subdivision (2) of subsection 12 of section 32.087 and therefore subject**
 21 **to the local sales taxes levied by the appropriate political subdivisions under subsection 5**
 22 **of section 32.087.**

23 2. (1) The ballot of submission, except for counties and municipalities described in
 24 subdivisions (2) and (3) of this subsection, shall contain substantially the following language:

25 Shall the (county or municipality's name) impose a local use tax at the same rate
 26 as the total local sales tax rate, currently (insert percent), provided that if the local sales
 27 tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or
 28 raised by the same action? A use tax return shall not be required to be filed by persons whose
 29 purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar
 30 year.

31 YES NO

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

34 (2) (a) The ballot of submission in a county having a charter form of government with
 35 a population in excess of nine hundred thousand shall contain substantially the following
 36 language:

37 For the purposes of enhancing county and municipal public safety, parks, and job creation
 38 and enhancing local government services, shall the county be authorized to collect a local use
 39 tax equal to the total of the existing county sales tax rate of (insert tax rate), provided that if the
 40 county sales tax is repealed, reduced or raised by voter approval, the local use tax rate shall also
 41 be repealed, reduced or raised by the same voter action? Fifty percent of the revenue shall be
 42 used by the county throughout the county for improving and enhancing public safety, park
 43 improvements, and job creation, and fifty percent shall be used for enhancing local government
 44 services. The county shall be required to make available to the public an audited comprehensive
 45 financial report detailing the management and use of the countywide portion of the funds each
 46 year. A use tax is the equivalent of a sales tax on purchases from out-of-state sellers by in-state
 47 buyers and on certain taxable business transactions. A use tax return shall not be required to be
 48 filed by persons whose purchases from out-of-state vendors do not in total exceed two thousand
 49 dollars in any calendar year.

50 YES NO

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

53 (b) The ballot of submission in a municipality within a county having a charter form of
 54 government with a population in excess of nine hundred thousand shall contain substantially the
 55 following language:

56 Shall the municipality be authorized to impose a local use tax at the same rate as the local
 57 sales tax by a vote of the governing body, provided that if any local sales tax is repealed, reduced
 58 or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised
 59 by the same action? A use tax return shall not be required to be filed by persons whose
 60 purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar
 61 year.

62 YES NO

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

65 (3) The ballot of submission in any city not within a county shall contain substantially
 66 the following language:

67 Shall the (city name) impose a local use tax at the same rate as the local sales
 68 tax, currently at a rate of (insert percent) which includes the capital improvements
 69 sales tax and the transportation tax, provided that if any local sales tax is repealed, reduced or
 70 raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by
 71 the same action? A use tax return shall not be required to be filed by persons whose purchases
 72 from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

73 YES NO

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

76 (4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes
77 cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
78 ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the
79 director of revenue receives notice of adoption of the local use tax on or before August 16, 1996.
80 If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast
81 on the proposal by the qualified voters voting thereon are in favor of the proposal, then the
82 ordinance or order and any amendments thereto shall be in effect on the first day of the calendar
83 quarter which begins at least forty-five days after the director of revenue receives notice of
84 adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are
85 opposed to the proposal, then the governing body of the county or municipality shall have no
86 power to impose the local use tax as herein authorized unless and until the governing body of the
87 county or municipality shall again have submitted another proposal to authorize the governing
88 body of the county or municipality to impose the local use tax and such proposal is approved by
89 a majority of the qualified voters voting thereon.

90 3. The local use tax may be imposed at the same rate as the local sales tax then currently
91 in effect in the county or municipality upon all transactions which are subject to the taxes
92 imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting
93 such tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced
94 or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced
95 or raised by the same action repealing, reducing or raising the local sales tax.

96 4. For purposes of sections 144.757 to 144.761, the use tax may be referred to or
97 described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state
98 buyers and on certain intrabusiness transactions. Such a description shall not change the
99 classification, form or subject of the use tax or the manner in which it is collected.

301.140. 1. Upon the transfer of ownership of any motor vehicle or trailer, the certificate
2 of registration and the right to use the number plates shall expire and the number plates shall be
3 removed by the owner at the time of the transfer of possession, and it shall be unlawful for any
4 person other than the person to whom such number plates were originally issued to have the
5 same in his or her possession whether in use or not, unless such possession is solely for
6 charitable purposes; except that the buyer of a motor vehicle or trailer who trades in a motor
7 vehicle or trailer may attach the license plates from the traded-in motor vehicle or trailer to the
8 newly purchased motor vehicle or trailer. The operation of a motor vehicle with such transferred
9 plates shall be lawful for no more than thirty days. As used in this subsection, the term "trade-in

10 motor vehicle or trailer" shall include any single motor vehicle or trailer sold by the buyer of the
11 newly purchased vehicle or trailer, as long as the license plates for the trade-in motor vehicle or
12 trailer are still valid.

13 2. In the case of a transfer of ownership the original owner may register another motor
14 vehicle under the same number, upon the payment of a fee of two dollars, if the motor vehicle
15 is of horsepower, gross weight or (in the case of a passenger-carrying commercial motor vehicle)
16 seating capacity, not in excess of that originally registered. When such motor vehicle is of
17 greater horsepower, gross weight or (in the case of a passenger-carrying commercial motor
18 vehicle) seating capacity, for which a greater fee is prescribed, applicant shall pay a transfer fee
19 of two dollars and a pro rata portion for the difference in fees. When such vehicle is of less
20 horsepower, gross weight or (in case of a passenger-carrying commercial motor vehicle) seating
21 capacity, for which a lesser fee is prescribed, applicant shall not be entitled to a refund.

22 3. License plates may be transferred from a motor vehicle which will no longer be
23 operated to a newly purchased motor vehicle by the owner of such vehicles. The owner shall pay
24 a transfer fee of two dollars if the newly purchased vehicle is of horsepower, gross weight or (in
25 the case of a passenger-carrying commercial motor vehicle) seating capacity, not in excess of that
26 of the vehicle which will no longer be operated. When the newly purchased motor vehicle is of
27 greater horsepower, gross weight or (in the case of a passenger-carrying commercial motor
28 vehicle) seating capacity, for which a greater fee is prescribed, the applicant shall pay a transfer
29 fee of two dollars and a pro rata portion of the difference in fees. When the newly purchased
30 vehicle is of less horsepower, gross weight or (in the case of a passenger-carrying commercial
31 motor vehicle) seating capacity, for which a lesser fee is prescribed, the applicant shall not be
32 entitled to a refund.

33 4. [Upon the sale of a motor vehicle or trailer by a dealer, a buyer who has made
34 application for registration, by mail or otherwise, may operate the same for a period of thirty days
35 after taking possession thereof, if during such period the motor vehicle or trailer shall have
36 attached thereto, in the manner required by section 301.130, number plates issued to the dealer.
37 Upon application and presentation of proof of financial responsibility as required under
38 subsection 5 of this section and satisfactory evidence that the buyer has applied for registration,
39 a dealer may furnish such number plates to the buyer for such temporary use. In such event, the
40 dealer shall require the buyer to deposit the sum of ten dollars and fifty cents to be returned to
41 the buyer upon return of the number plates as a guarantee that said buyer will return to the dealer
42 such number plates within thirty days. The director shall issue a temporary permit authorizing
43 the operation of a motor vehicle or trailer by a buyer for not more than thirty days of the date of
44 purchase.

45 **5.] The director of the department of revenue shall have authority to produce or**
46 **allow others to produce a weather resistant, nontearing temporary permit authorizing the**
47 **operation of a motor vehicle or trailer by a buyer for not more than thirty days from the**
48 **date of purchase.** The temporary permit [shall be made available by the director of revenue
49 and] **authorized under this section** may be purchased **by the purchaser of a motor vehicle or**
50 **trailer** from the **central office of the** department of revenue **or from an authorized agent of**
51 **the department of revenue** upon proof of purchase of a motor vehicle or trailer for which the
52 buyer has no registration plate available for transfer and upon proof of financial responsibility,
53 or from a **motor vehicle** dealer upon purchase of a motor vehicle or trailer for which the buyer
54 has no registration plate available for transfer, **or from a motor vehicle dealer upon purchase**
55 **of a motor vehicle or trailer for which the buyer has registered and is awaiting receipt of**
56 **registration plates.** The director [shall] **of the department of revenue or a producer**
57 **authorized by the director of the department of revenue may** make temporary permits
58 available to registered dealers in this state [or] , authorized agents of the department of revenue
59 [in sets of ten permits] **or the department of revenue.** The [fee for the temporary permit shall
60 be seven dollars and fifty cents for each permit or plate issued] **price paid by a motor vehicle**
61 **dealer, an authorized agent of the department of revenue or the department of revenue for**
62 **a temporary permit shall not exceed five dollars for each permit.** The director of the
63 **department of revenue shall direct motor vehicle dealers and authorized agents to obtain**
64 **temporary permits from an authorized producer.** Amounts received by the director of the
65 **department of revenue for temporary permits shall constitute state revenue; however,**
66 **amounts received by an authorized producer other than the director of the department of**
67 **revenue shall not constitute state revenue and any amounts received by motor vehicle**
68 **dealers or authorized agents for temporary permits purchased from a producer other than**
69 **the director of the department of revenue shall not constitute state revenue. In no event**
70 **shall revenues from the general revenue fund or any other state fund be utilized to**
71 **compensate motor vehicle dealers or other producers for their role in producing temporary**
72 **permits as authorized under this section. Amounts that do not constitute state revenue**
73 **under this section shall also not constitute fees for registration or certificates of title to be**
74 **collected by the director of the department of revenue under section 301.190. No motor**
75 **vehicle** dealer [or] , authorized agent **or the department of revenue** shall charge more than
76 [seven dollars and fifty cents] **five dollars** for each permit issued. The permit shall be valid for
77 a period of thirty days from the date of purchase of a motor vehicle or trailer, or from the date
78 of sale of the motor vehicle or trailer by a **motor vehicle** dealer for which the purchaser obtains
79 a permit as set out above. No permit shall be issued for a vehicle under this section unless the
80 buyer shows proof of financial responsibility. **Each temporary permit issued shall be securely**

81 **fastened to the back or rear of the motor vehicle in a manner and place on the motor**
82 **vehicle consistent with registration plates so that all parts and qualities of the temporary**
83 **permit thereof shall be plainly and clearly visible, reasonably clean and are not impaired**
84 **in any way.**

85 [6.] **5.** The permit shall be issued on a form prescribed by the director **of the department**
86 **of revenue** and issued only for the applicant's [use in the] **temporary** operation of the motor
87 vehicle or trailer purchased to enable the applicant to [legally] **temporarily** operate the **motor**
88 vehicle while proper title and registration [plate] **plates** are being obtained, **or while awaiting**
89 **receipt of registration plates**, and shall be displayed on no other **motor** vehicle. Temporary
90 permits issued pursuant to this section shall not be transferable or renewable and shall not be
91 valid upon issuance of proper registration plates for the motor vehicle or trailer. The director **of**
92 **the department of revenue** shall determine the size [and] , **material, design**, numbering
93 configuration, construction, and color of the permit. **The director of the department of**
94 **revenue, at his or her discretion, shall have the authority to reissue, and thereby extend the**
95 **use of, a temporary permit previously and legally issued for a motor vehicle or trailer while**
96 **proper title and registration are being obtained.**

97 [7. The dealer or authorized agent shall insert the date of issuance and expiration date,
98 year, make, and manufacturer's number of vehicle on the permit when issued to the buyer. The
99 dealer shall also insert such dealer's number on the permit.]

100 **6.** Every **motor vehicle** dealer that issues [a] temporary [permit] **permits** shall keep, for
101 inspection [of] by proper officers, [a correct] **an accurate** record of each permit issued by
102 recording the permit [or plate] number, **the motor vehicle dealer's number**, buyer's name and
103 address, **the motor vehicle's** year, make, **and** manufacturer's vehicle identification number [on
104 which the permit is to be used], and the **permit's** date of issuance **and expiration date. Upon**
105 **the issuance of a temporary permit by either the central office of the department of**
106 **revenue, a motor vehicle dealer or an authorized agent of the department of revenue, the**
107 **director of the department of revenue shall make the information associated with the**
108 **issued temporary permit immediately available to the law enforcement community of the**
109 **state of Missouri.**

110 [8.] **7.** Upon the transfer of ownership of any currently registered motor vehicle wherein
111 the owner cannot transfer the license plates due to a change of **motor** vehicle category, the owner
112 may surrender the license plates issued to the motor vehicle and receive credit for any unused
113 portion of the original registration fee against the registration fee of another motor vehicle. Such
114 credit shall be granted based upon the date the license plates are surrendered. No refunds shall
115 be made on the unused portion of any license plates surrendered for such credit.

116 **8. The provisions of subsections 4, 5, and 6 of this section shall expire July 1, 2019.**

117 **9. The director of the department of revenue may promulgate all necessary rules**
118 **and regulations for the administration of this section. Any rule or portion of a rule, as that**
119 **term is defined in section 536.010, that is created under the authority delegated in this**
120 **section shall become effective only if it complies with and is subject to all of the provisions**
121 **of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**
122 **nonseverable and if any of the powers vested with the general assembly pursuant to**
123 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**
124 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**
125 **proposed or adopted after August 28, 2012, shall be invalid and void.**

Section B. All provisions of sections 32.087, 144.069, 144.072, and 144.757 are so
2 essentially and inseparably connected with, and so dependent upon, each other that no such
3 provision would be enacted without all others. If a court of competent jurisdiction enters a final
4 judgment on the merits that is not subject to appeal and that declares any provision or part of
5 sections 32.087, 144.069, 144.072, and 144.757 as modified by this act are unconstitutional or
6 unenforceable, then such sections, as modified by this act, in their entirety are invalid and shall
7 have no legal effect as of the date of such judgement. In such event, all affected parties shall
8 have the same rights as existed before the repeal and reenactment of sections 32.087, 144.069,
9 and 144.757 and the enactment of section 144.072, but shall not be entitled to reimbursement,
10 or required to pay reimbursement, for any sums paid in the good faith belief in the validity and
11 constitutionality of such sections.

Section C. The repeal and reenactment of section 301.140 of this act shall become
2 effective on the date the department of revenue or a producer authorized by the director of the
3 department of revenue begins producing temporary permits described in subsection 4 of such
4 section, or on July 1, 2013, whichever occurs first. If the director of revenue or a producer
5 authorized by the director of the department of revenue begins producing temporary permits prior
6 to July 1, 2013, the director of the department of revenue shall notify the revisor of statutes of
7 such fact.

Section D. Because of the need to ensure that sufficient revenues are generated for local
2 governments and to ensure that domestic motor vehicle dealers, outboard motor dealers, boat
3 dealers, and trailer dealers are not put at a competitive disadvantage, the enactment of section
4 144.072 and the repeal and reenactment of sections 32.087, 144.069, and 144.757 of this act are
5 deemed necessary for the immediate preservation of the public health, welfare, peace and safety,
6 and is hereby declared to be an emergency act within the meaning of the constitution, and the
7 enactment of section 144.072 and the repeal and reenactment of sections 32.087, 144.069, and
8 144.757 of this act shall be in full force upon its passage and approval.

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