

HCS HB 2140 -- TASK FORCE ON FAIR, LOCAL TAXATION (Hoskins)

COMMITTEE OF ORIGIN: Standing Committee of Emerging Issues

This bill authorizes a taxing jurisdiction to hold a vote, no later than November 2019, on whether to impose a local sales tax on vehicle titling on purchases from a source other than a licensed Missouri dealer after such a tax was repealed.

The bill creates the Missouri Task Force on Fair, Nondiscriminatory Local Taxation Concerning Motor Vehicles, Trailers, Boats, and Outboard Motors to consist of 14 specified members including three members of the House of Representatives, with no more than two members from the same political party, appointed by the Speaker of the House and three members of the Senate, with no more than two members from the same political party, appointed by the President Pro Tem of the Senate. The task force will review the disparity in taxation that resulted from the Missouri Supreme Court's decision in *Street v. Director of Revenue*, the need for local jurisdictions to continue to receive revenue to provide vital services, and the need to avoid placing Missouri dealers of motor vehicles at a competitive disadvantage to non-Missouri dealers. The task force must submit a report of its findings to the Governor and General Assembly by December 31, 2018 and the task force expires on January 1, 2019.