

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 124, Page 21,
2 Section 140.100, Line 12, by inserting immediately after said line the following:

3 "144.083. 1. The director of revenue shall require all persons who are responsible for the
4 collection of taxes under the provisions of section 144.080 to procure a retail sales license at no cost
5 to the licensee which shall be prominently displayed at the licensee's place of business, and the
6 license is valid until revoked by the director or surrendered by the person to whom issued when
7 sales are discontinued. The director shall issue the retail sales license within ten working days
8 following the receipt of a properly completed application. Any person applying for a retail sales
9 license or reinstatement of a revoked sales tax license who owes any tax under sections 144.010 to
10 144.510 or sections 143.191 to 143.261 must pay the amount due plus interest and penalties before
11 the department may issue the applicant a license or reinstate the revoked license. All persons
12 beginning business subsequent to August 13, 1986, and who are required to collect the sales tax
13 shall secure a retail sales license prior to making sales at retail. Such license may, after ten days'
14 notice, be revoked by the director of revenue only in the event the licensee shall be in default for a
15 period of sixty days in the payment of any taxes levied under section 144.020 or sections 143.191 to
16 143.261. Notwithstanding the provisions of section 32.057 in the event of revocation, the director
17 of revenue may publish the status of the business account including the date of revocation in a
18 manner as determined by the director.

19 2. The possession of a retail sales license and a statement from the department of revenue
20 that the licensee owes no tax due under sections 144.010 to 144.510 or sections 143.191 to 143.261
21 shall be a prerequisite to the issuance or renewal of any city or county occupation license or any
22 state license which is required for conducting any business where goods are sold at retail. The date
23 of issuance on the statement that the licensee owes no tax due shall be no more than ninety days
24 before the date of submission for application or renewal of the local license. The revocation of a
25 retailer's license by the director shall render the occupational license or the state license null and
26 void.

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

34 4. In addition to the provisions of subsection 2 of this section, beginning January 1, 2009,
35 the possession of a statement from the department of revenue stating no tax is due under sections
36 143.191 to 143.265 or sections 144.010 to 144.510 shall also be a prerequisite to the issuance or

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1 renewal of any city or county occupation license or any state license required for conducting any
2 business where goods are sold at retail. The statement of no tax due shall be dated no longer than
3 ninety days before the date of submission for application or renewal of the city or county license.

4 5. Notwithstanding any law or rule to the contrary, sales tax shall only apply to the sale
5 price paid by the final purchaser and not to any off-invoice discounts or other pricing discounts or
6 mechanisms negotiated between manufacturers, wholesalers, and retailers.

7 6. Beginning January 1, 2018, when submitting a bid to perform any work on any project
8 for which public funds are expended, a person or entity shall submit, prior to the commencement of
9 such work, a statement from the department of revenue stating that such person or entity owes no
10 tax. All bids submitted shall also include a copy of the bidder's city and county business licenses
11 required for such project. No bid shall be awarded to any person or entity that submits a bid but
12 fails to submit the statement showing no tax is due or a copy of all of the bidder's applicable
13 business licenses as required under this subsection."; and

14
15 Further amend said bill by amending the title, enacting clause, and intersectional references
16 accordingly.