

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Committee Substitute for Senate Bill No. 89, Page 1, Section A, Line 3, by inserting after all
2 of said line the following:

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

17 2. As used in subsection 1 of this section, the term "purchase price" shall mean the total amount of
18 the contract price agreed upon between the seller and the applicant in the acquisition of the motor vehicle,
19 trailer, boat, or outboard motor, regardless of the medium of payment therefor.

20 3. In the event that the purchase price is unknown or undisclosed, or that the evidence thereof is not
21 satisfactory to the director of revenue, the same shall be fixed by appraisal by the director.

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

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

37 6. Every applicant to be a lease or rental company shall furnish with the application a corporate
38 surety bond or irrevocable letter of credit, as defined in section 400.5-102, issued by any state or federal
39 financial institution in the penal sum of one hundred thousand dollars, on a form approved by the department.
40 The bond or irrevocable letter of credit shall be conditioned upon the lease or rental company complying with

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1 the provisions of any statutes applicable to lease or rental companies, and the bond shall be an indemnity for
 2 any loss sustained by reason of the acts of the person bonded when such acts constitute grounds for the
 3 suspension or revocation of the lease or rental license. The bond shall be executed in the name of the state of
 4 Missouri for the benefit of all aggrieved parties or the irrevocable letter of credit shall name the state of
 5 Missouri as the beneficiary; except that, the aggregate liability of the surety or financial institution to the
 6 aggrieved parties shall, in no event, exceed the amount of the bond or irrevocable letter of credit. The
 7 proceeds of the bond or irrevocable letter of credit shall be paid upon receipt by the department of a final
 8 judgment from a Missouri court of competent jurisdiction against the principal and in favor of an aggrieved
 9 party.

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

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

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

15 (3) Has agreed to treat any sale of a motor vehicle, trailer, boat, or outboard motor from one of its
 16 divisions to another of its divisions as a sale at retail;

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

19 (5) Operates each of its divisions on a basis separate from each of its other divisions. However,
 20 when the transfer of a motor vehicle, trailer, boat or outboard motor occurs within a corporation which holds
 21 a license to operate as a motor vehicle or boat dealer pursuant to sections 301.550 to 301.573 the provisions
 22 in subdivision (3) of this subsection shall not apply.

23 [7.] 8. If the owner of any motor vehicle, trailer, boat, or outboard motor desires to charge and collect
 24 sales tax as provided in this section, the owner shall make application to the director of revenue for a permit
 25 to operate as a motor vehicle, trailer, boat, or outboard motor leasing company. The director of revenue shall
 26 promulgate rules and regulations determining the qualifications of such a company, and the method of
 27 collection and reporting of sales tax charged and collected. Such regulations shall apply only to owners of
 28 motor vehicles, trailers, boats, or outboard motors, electing to qualify as motor vehicle, trailer, boat, or
 29 outboard motor leasing companies under the provisions of subsection 5 of this section, and no motor vehicle
 30 renting or leasing, trailer renting or leasing, or boat or outboard motor renting or leasing company can come
 31 under sections 144.010, 144.020, 144.070 and 144.440 unless all motor vehicles, trailers, boats, and outboard
 32 motors held for renting and leasing are included.

33 9. Any person, company, or corporation engaged in the business of renting or leasing three thousand
 34 five hundred or more motor vehicles which are to be used exclusively for rental or leasing purposes and not
 35 for resale, and that has applied to the director of revenue for authority to operate as a leasing company may
 36 also operate as a registered fleet owner as prescribed in section 301.032.

37 [8.] 10. Beginning July 1, 2010, any motor vehicle dealer licensed under section 301.560 engaged in
 38 the business of selling motor vehicles or trailers may apply to the director of revenue for authority to collect
 39 and remit the sales tax required under this section on all motor vehicles sold by the motor vehicle dealer. A
 40 motor vehicle dealer receiving authority to collect and remit the tax is subject to all provisions under sections
 41 144.010 to 144.525. Any motor vehicle dealer authorized to collect and remit sales taxes on motor vehicles
 42 under this subsection shall be entitled to deduct and retain an amount equal to two percent of the motor
 43 vehicle sales tax pursuant to section 144.140. Any amount of the tax collected under this subsection that is
 44 retained by a motor vehicle dealer pursuant to section 144.140 shall not constitute state revenue. In no event
 45 shall revenues from the general revenue fund or any other state fund be utilized to compensate motor vehicle
 46 dealers for their role in collecting and remitting sales taxes on motor vehicles. In the event this subsection or
 47 any portion thereof is held to violate Article IV, Section 30(b) of the Missouri Constitution, no motor vehicle
 48 dealer shall be authorized to collect and remit sales taxes on motor vehicles under this section. No motor
 49 vehicle dealer shall seek compensation from the state of Missouri or its agencies if a court of competent
 50 jurisdiction declares that the retention of two percent of the motor vehicle sales tax is unconstitutional and
 51 orders the return of such revenues.

52 301.032. 1. Notwithstanding the provisions of sections 301.030 and 301.035 to the contrary, the
 53 director of revenue shall establish a system of registration of all fleet vehicles owned or purchased by a fleet

1 owner registered pursuant to this section. The director of revenue shall prescribe the forms for such fleet
2 registration and the forms and procedures for the registration updates prescribed in this section. Any owner
3 of ten or more motor vehicles which must be registered in accordance with this chapter may register as a fleet
4 owner. All registered fleet owners may, at their option, register all motor vehicles included in the fleet on a
5 calendar year or biennial basis pursuant to this section in lieu of the registration periods provided in sections
6 301.030, 301.035, and 301.147. The director shall issue an identification number to each registered owner of
7 fleet vehicles.

8 2. All fleet vehicles included in the fleet of a registered fleet owner shall be registered during April
9 of the corresponding year or on a prorated basis as provided in subsection 3 of this section. Fees of all
10 vehicles in the fleet to be registered on a calendar year basis or on a biennial basis shall be payable not later
11 than the last day of April of the corresponding year, with two years' fees due for biennially-registered
12 vehicles. Notwithstanding the provisions of section 307.355, an application for registration of a fleet vehicle
13 must be accompanied by a certificate of inspection and approval issued no more than one hundred twenty
14 days prior to the date of application. The fees for vehicles added to the fleet which must be licensed at the
15 time of registration shall be payable at the time of registration, except that when such vehicle is licensed
16 between July first and September thirtieth the fee shall be three-fourths the annual fee, when licensed
17 between October first and December thirty-first the fee shall be one-half the annual fee and when licensed on
18 or after January first the fee shall be one-fourth the annual fee. When biennial registration is sought for
19 vehicles added to a fleet, an additional year's annual fee will be added to the partial year's prorated fee.

20 3. At any time during the calendar year in which an owner of a fleet purchases or otherwise acquires
21 a vehicle which is to be added to the fleet or transfers plates to a fleet vehicle, the owner shall present to the
22 director of revenue the identification number as a fleet number and may register the vehicle for the partial
23 year as provided in subsection 2 of this section. The fleet owner shall also be charged a transfer fee of two
24 dollars for each vehicle so transferred pursuant to this subsection.

25 4. Except as specifically provided in this subsection, all fleet vehicles registered pursuant to this
26 section shall be issued a special license plate which shall have the words "Fleet Vehicle" in place of the words
27 "Show-Me State" in the manner prescribed by the advisory committee established in section 301.129.
28 Alternatively, for a one-time additional five dollar per-vehicle fee beyond the regular registration fee, a fleet
29 owner of at least fifty fleet vehicles may apply for fleet license plates bearing a company name or logo, the
30 size and design thereof subject to approval by the director. All fleet license plates shall be made with fully
31 reflective material with a common color scheme and design, shall be clearly visible at night, and shall be
32 aesthetically attractive, as prescribed by section 301.130. Fleet vehicles shall be issued multiyear license
33 plates as provided in this section which shall not require issuance of a renewal tab. Upon payment of
34 appropriate registration fees, the director of revenue shall issue a registration certificate or other suitable
35 evidence of payment of the annual or biennial fee, and such evidence of payment shall be carried at all times
36 in the vehicle for which it is issued. [The director of revenue shall promulgate rules and regulations
37 establishing the procedure for application and issuance of fleet vehicle license plates.]

38 5. Notwithstanding the provisions of sections 307.350 to 307.390 to the contrary, a fleet vehicle
39 registered in Missouri is exempt from the requirements of sections 307.350 to 307.390 if at the time of the
40 annual fleet registration, such fleet vehicle is situated outside the state of Missouri.

41 6. Notwithstanding any other provisions of law to the contrary, any person, company, or corporation
42 engaged in the business of renting or leasing three thousand five hundred or more motor vehicles which are to
43 be used exclusively for rental or leasing purposes and not for resale, that has applied to the director of
44 revenue for authority to operate as a lease or rental company as prescribed in section 144.070 may operate as
45 a registered fleet owner as prescribed in the provisions of this subsection to subsection 10 of this section.

46 (1) The director of revenue may issue license plates after presentment of an application, as designed
47 by the director, and payment of an annual fee of three hundred sixty dollars for the first ten plates and thirty-
48 six dollars for each additional plate. The payment and issuance of such plates shall be in lieu of registering
49 each motor vehicle with the director as otherwise provided by law.

50 (2) Such motor vehicles within the fleet shall not be exempted from the safety inspection and
51 emissions inspection provisions as prescribed in chapters 307 and 643, but notwithstanding the provisions of
52 section 307.355, such inspections shall not be required to be presented to the director of revenue.

53 7. A recipient of a lease or rental company license issued by the director of revenue as prescribed in

1 section 144.070 operating as a registered fleet owner under this section shall register such fleet with the
2 director of revenue on an annual or biennial basis in lieu of the individual motor vehicle registration periods
3 as prescribed in sections 301.030, 301.035, and 301.147. If an applicant elects a biennial fleet registration,
4 the annual fleet license plate fees prescribed in subdivision (1) of subsection 6 of this section shall be
5 doubled. An agent fee as prescribed in subdivision (1) of subsection 1 of section 136.055 shall apply to the
6 issuance of fleet registrations issued under subsections 6 to 10 of this section, and if a biennial fleet
7 registration is elected, the agent fee shall be collected in an amount equal to the fee for two years.

8 8. Prior to the issuance of fleet license plates under subsections 6 to 10 of this section, the applicant
9 shall provide proof of insurance as required under section 303.024 or 303.026.

10 9. The authority of a recipient of a lease or rental company license issued by the director of revenue
11 as prescribed in section 144.070 to operate as a fleet owner as provided in this section shall expire on January
12 1 of the licensure period.

13 10. A lease or rental company operating fleet license plates issued under subsections 6 to 10 of this
14 section shall make available, upon request, to the director of revenue and all Missouri law enforcement
15 agencies any corresponding vehicle and registration information that may be requested as prescribed by rule.

16 11. The director shall make all necessary rules and regulations for the administration of this section
17 and shall design all necessary forms required by this section. Any rule or portion of a rule, as that term is
18 defined in section 536.010, that is created under the authority delegated in this section shall become effective
19 only if it complies with and is subject to all the provisions of chapter 536 and, if applicable, section 536.028.
20 This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly
21 under chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
22 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August
23 28, 2019, shall be invalid and void."; and

24
25 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.