

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 147,
2 Page 1, Section A, Line 3, by inserting after all of said section and line the following:

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

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

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

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

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

Action Taken _____ Date _____

1 the motor vehicle, trailer, boat, or outboard motor is domiciled in this state. Any motor vehicle,
2 trailer, boat, or outboard motor which is leased as the result of a contract executed in this state shall
3 be presumed to be domiciled in this state.

4 6. Every applicant to be a lease or rental company shall furnish with the application a
5 corporate surety bond or irrevocable letter of credit, as defined in section 400.5-102, issued by any
6 state or federal financial institution in the penal sum of one hundred thousand dollars, on a form
7 approved by the department. The bond or irrevocable letter of credit shall be conditioned upon the
8 lease or rental company complying with the provisions of any statutes applicable to lease or rental
9 companies, and the bond shall be an indemnity for any loss sustained by reason of the acts of the
10 person bonded when such acts constitute grounds for the suspension or revocation of the lease or
11 rental license. The bond shall be executed in the name of the state of Missouri for the benefit of all
12 aggrieved parties or the irrevocable letter of credit shall name the state of Missouri as the
13 beneficiary; except that, the aggregate liability of the surety or financial institution to the aggrieved
14 parties shall, in no event, exceed the amount of the bond or irrevocable letter of credit. The
15 proceeds of the bond or irrevocable letter of credit shall be paid upon receipt by the department of a
16 final judgment from a Missouri court of competent jurisdiction against the principal and in favor of
17 an aggrieved party.

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

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

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

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

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

27 (5) Operates each of its divisions on a basis separate from each of its other divisions.

28 However, when the transfer of a motor vehicle, trailer, boat or outboard motor occurs within a
29 corporation which holds a license to operate as a motor vehicle or boat dealer pursuant to sections
30 301.550 to 301.573 the provisions in subdivision (3) of this subsection shall not apply.

31 ~~[7-]~~ 8. If the owner of any motor vehicle, trailer, boat, or outboard motor desires to charge
32 and collect sales tax as provided in this section, the owner shall make application to the director of
33 revenue for a permit to operate as a motor vehicle, trailer, boat, or outboard motor leasing company.
34 The director of revenue shall promulgate rules and regulations determining the qualifications of
35 such a company, and the method of collection and reporting of sales tax charged and collected.
36 Such regulations shall apply only to owners of motor vehicles, trailers, boats, or outboard motors,
37 electing to qualify as motor vehicle, trailer, boat, or outboard motor leasing companies under the
38 provisions of subsection 5 of this section, and no motor vehicle renting or leasing, trailer renting or
39 leasing, or boat or outboard motor renting or leasing company can come under sections 144.010,
40 144.020, 144.070 and 144.440 unless all motor vehicles, trailers, boats, and outboard motors held
41 for renting and leasing are included.

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

46 ~~[8-]~~ 10. Beginning July 1, 2010, any motor vehicle dealer licensed under section 301.560
47 engaged in the business of selling motor vehicles or trailers may apply to the director of revenue for
48 authority to collect and remit the sales tax required under this section on all motor vehicles sold by
49 the motor vehicle dealer. A motor vehicle dealer receiving authority to collect and remit the tax is

1 subject to all provisions under sections 144.010 to 144.525. Any motor vehicle dealer authorized to
2 collect and remit sales taxes on motor vehicles under this subsection shall be entitled to deduct and
3 retain an amount equal to two percent of the motor vehicle sales tax pursuant to section 144.140.
4 Any amount of the tax collected under this subsection that is retained by a motor vehicle dealer
5 pursuant to section 144.140 shall not constitute state revenue. In no event shall revenues from the
6 general revenue fund or any other state fund be utilized to compensate motor vehicle dealers for
7 their role in collecting and remitting sales taxes on motor vehicles. In the event this subsection or
8 any portion thereof is held to violate Article IV, Section 30(b) of the Missouri Constitution, no
9 motor vehicle dealer shall be authorized to collect and remit sales taxes on motor vehicles under this
10 section. No motor vehicle dealer shall seek compensation from the state of Missouri or its agencies
11 if a court of competent jurisdiction declares that the retention of two percent of the motor vehicle
12 sales tax is unconstitutional and orders the return of such revenues."; and

13
14 Further amend said bill, Page 11, Section 301.030, Line 46, by inserting after all of said section and
15 line the following:

16
17 "301.032. 1. Notwithstanding the provisions of sections 301.030 and 301.035 to the
18 contrary, the director of revenue shall establish a system of registration of all fleet vehicles owned or
19 purchased by a fleet owner registered pursuant to this section. The director of revenue shall
20 prescribe the forms for such fleet registration and the forms and procedures for the registration
21 updates prescribed in this section. Any owner of ten or more motor vehicles which must be
22 registered in accordance with this chapter may register as a fleet owner. All registered fleet owners
23 may, at their option, register all motor vehicles included in the fleet on a calendar year or biennial
24 basis pursuant to this section in lieu of the registration periods provided in sections 301.030,
25 301.035, and 301.147. The director shall issue an identification number to each registered owner of
26 fleet vehicles.

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

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

45 4. Except as specifically provided in this subsection, all fleet vehicles registered pursuant to
46 this section shall be issued a special license plate which shall have the words "Fleet Vehicle" in
47 place of the words "Show-Me State" in the manner prescribed by the advisory committee
48 established in section 301.129. Alternatively, for a one-time additional five dollar per-vehicle fee
49 beyond the regular registration fee, a fleet owner of at least fifty fleet vehicles may apply for fleet

1 license plates bearing a company name or logo, the size and design thereof subject to approval by
2 the director. All fleet license plates shall be made with fully reflective material with a common
3 color scheme and design, shall be clearly visible at night, and shall be aesthetically attractive, as
4 prescribed by section 301.130. Fleet vehicles shall be issued multiyear license plates as provided in
5 this section which shall not require issuance of a renewal tab. Upon payment of appropriate
6 registration fees, the director of revenue shall issue a registration certificate or other suitable
7 evidence of payment of the annual or biennial fee, and such evidence of payment shall be carried at
8 all times in the vehicle for which it is issued. [The director of revenue shall promulgate rules and
9 regulations establishing the procedure for application and issuance of fleet vehicle license plates.]

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

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

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

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

27 7. A recipient of a lease or rental company license issued by the director of revenue as
28 prescribed in section 144.070 operating as a registered fleet owner under this section shall register
29 such fleet with the director of revenue on an annual or biennial basis in lieu of the individual motor
30 vehicle registration periods as prescribed in sections 301.030, 301.035, and 301.147. If an applicant
31 elects a biennial fleet registration, the annual fleet license plate fees prescribed in subdivision (1) of
32 subsection 6 of this section shall be doubled. An agent fee as prescribed in subdivision (1) of
33 subsection 1 of section 136.055 shall apply to the issuance of fleet registrations issued under
34 subsections 6 to 10 of this section, and if a biennial fleet registration is elected, the agent fee shall be
35 collected in an amount equal to the fee for two years.

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

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

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

45 11. The director shall make all necessary rules and regulations for the administration of this
46 section and shall design all necessary forms required by this section. Any rule or portion of a rule,
47 as that term is defined in section 536.010, that is created under the authority delegated in this section
48 shall become effective only if it complies with and is subject to all the provisions of chapter 536
49 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the

1 powers vested with the general assembly under chapter 536 to review, to delay the effective date, or
2 to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
3 authority and any rule proposed or adopted after August 28, 2019, shall be invalid and void."; and
4
5 Further amend said bill by amending the title, enacting clause, and intersectional references
6 accordingly.