

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill
2 No. 291, Page 3, Section 57.280, Line 52, by inserting after said section and line the following:
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4 "144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used motor
5 vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this
6 state which are required to be titled under the laws of the state of Missouri and, except as provided in
7 subdivision (9) of this subsection, upon all sellers for the privilege of engaging in the business of selling
8 tangible personal property or rendering taxable service at retail in this state. The rate of tax shall be as
9 follows:

10 (1) Upon every retail sale in this state of tangible personal property, excluding motor vehicles,
11 trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be titled under the laws
12 of the state of Missouri and subject to tax under subdivision (9) of this subsection, a tax equivalent to four
13 percent of the purchase price paid or charged, or in case such sale involves the exchange of property, a tax
14 equivalent to four percent of the consideration paid or charged, including the fair market value of the property
15 exchanged at the time and place of the exchange, except as otherwise provided in section 144.025;

16 (2) A tax equivalent to four percent of the amount paid for admission and seating accommodations,
17 or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events, except
18 amounts paid for any instructional class;

19 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of electricity or
20 electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

21 (4) (a) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and
22 long distance telecommunications service to telecommunications subscribers and to others through equipment
23 of telecommunications subscribers for the transmission of messages and conversations and upon the sale,
24 rental or leasing of all equipment or services pertaining or incidental thereto; except that, the payment made
25 by telecommunications subscribers or others, pursuant to section 144.060, and any amounts paid for access to
26 the internet or interactive computer services shall not be considered as amounts paid for telecommunications
27 services;

28 (b) If local and long distance telecommunications services subject to tax under this subdivision are
29 aggregated with and not separately stated from charges for telecommunications service or other services not
30 subject to tax under this subdivision, including, but not limited to, interstate or international
31 telecommunications services, then the charges for nontaxable services may be subject to taxation unless the
32 telecommunications provider can identify by reasonable and verifiable standards such portion of the charges
33 not subject to such tax from its books and records that are kept in the regular course of business, including,
34 but not limited to, financial statement, general ledgers, invoice and billing systems and reports, and reports
35 for regulatory tariffs and other regulatory matters;

36 (c) A telecommunications provider shall notify the director of revenue of its intention to utilize the
37 standards described in paragraph (b) of this subdivision to determine the charges that are subject to sales tax
38 under this subdivision. Such notification shall be in writing and shall meet standardized criteria established
39 by the department regarding the form and format of such notice;

40 (d) The director of revenue may promulgate and enforce reasonable rules and regulations for the

Action Taken _____ Date _____

1 administration and enforcement of the provisions of this subdivision. Any rule or portion of a rule, as that
2 term is defined in section 536.010 that is created under the authority delegated in this section shall become
3 effective only if it complies with and is subject to all of the provisions of chapter 536, and, if applicable,
4 section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the
5 general assembly pursuant to chapter 536, to review, to delay the effective date, or to disapprove and annul a
6 rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or
7 adopted after August 28, 2019, shall be invalid and void;

8 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services for
9 transmission of messages of telegraph companies;

10 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals and drinks
11 furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist
12 camp or other place in which rooms, meals or drinks are regularly served to the public. The tax imposed
13 under this subdivision shall not apply to any automatic mandatory gratuity for a large group imposed by a
14 restaurant when such gratuity is reported as employee tip income and the restaurant withholds income tax
15 under section 143.191 on such gratuity;

16 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by every
17 person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses and trucks as
18 are licensed by the division of motor carrier and railroad safety of the department of economic development
19 of Missouri, engaged in the transportation of persons for hire;

20 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of tangible
21 personal property, provided that if the lessor or renter of any tangible personal property had previously
22 purchased the property under the conditions of sale at retail or leased or rented the property and the tax was
23 paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect
24 the tax on the subsequent lease, sublease, rental or subrental receipts from that property. The purchase, rental
25 or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors shall be
26 taxed and the tax paid as provided in this section and section 144.070. In no event shall the rental or lease of
27 boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement,
28 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such
29 places of amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed
30 under the provisions of the sales tax laws as provided under such laws for motor vehicles and trailers.
31 Tangible personal property which is exempt from the sales or use tax under section 144.030 upon a sale
32 thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

33 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of new and
34 used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or
35 waters of this state which are required to be registered under the laws of the state of Missouri. This tax is
36 imposed on the person titling such property, and shall be paid according to the procedures in section 144.440.

37 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which are
38 subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words "This ticket is
39 subject to a sales tax.""; and

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