

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill Nos. 153 & 97, Pages 8-9, Section 135.445, Lines 1-44, by deleting all of said section
3 and lines from the bill; and
4

5 Further amend said bill, Page 20, Section 144.054, Line 63, by inserting after all of said section and
6 line the following:
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8 "144.080. 1. Every person receiving any payment or consideration upon the sale of property
9 or rendering of service, subject to the tax imposed by the provisions of sections 144.010 to
10 ~~[144.525]~~ 144.527, is exercising the taxable privilege of selling the property or rendering the service
11 at retail and is subject to the tax levied in section 144.020. The person shall be responsible not only
12 for the collection of the amount of the tax imposed on the sale or service to the extent possible under
13 the provisions of section 144.285, but shall, on or before the last day of the month following each
14 calendar quarterly period of three months, file a return with the director of revenue showing the
15 person's gross receipts and the amount of tax levied in section 144.020 for the preceding quarter, and
16 shall remit to the director of revenue, with the return, the taxes levied in section 144.020, except as
17 provided in subsections 2 and 3 of this section. The director of revenue may promulgate rules or
18 regulations changing the filing and payment requirements of sellers, but shall not require any seller
19 to file and pay more frequently than required in this section.

20 2. (1) Where the aggregate amount levied and imposed upon a seller by section 144.020 is
21 in excess of two hundred fifty dollars for either the first or second month of a calendar quarter, the
22 seller shall file a return and pay such aggregate amount for such months to the director of revenue
23 by the twentieth day of the succeeding month.

24 (2) Beginning January 1, 2022, where the aggregate amount levied and imposed upon a
25 seller by section 144.020 is in excess of two hundred fifty dollars for either the first or second month
26 of a calendar quarter, the seller shall file a return and pay such aggregate amount for such months to
27 the director of revenue on or before the last day of the succeeding month.

28 3. Where the aggregate amount levied and imposed upon a seller by section 144.020 is less
29 than forty-five dollars in a calendar quarter, the director of revenue shall by regulation permit the
30 seller to file a return for a calendar year. The return shall be filed and the taxes paid on or before
31 January thirty-first of the succeeding year.

32 4. The seller of any property or person rendering any service, subject to the tax imposed by
33 sections 144.010 to ~~[144.525]~~ 144.527, shall collect the tax from the purchaser of such property or
34 the recipient of the service to the extent possible under the provisions of section 144.285, but the
35 seller's inability to collect any part or all of the tax does not relieve the seller of the obligation to pay
36 to the state the tax imposed by section 144.020; except that the collection of the tax imposed by

Action Taken _____ Date _____

1 sections 144.010 to [~~144.525~~] 144.527 on motor vehicles and trailers shall be made as provided in
2 sections 144.070 and 144.440.

3 5. Any person may advertise or hold out or state to the public or to any customer directly
4 that the tax or any part thereof imposed by sections 144.010 to [~~144.525~~] 144.527, and required to
5 be collected by the person, will be assumed or absorbed by the person, provided that the amount of
6 tax assumed or absorbed shall be stated on any invoice or receipt for the property sold or service
7 rendered. Any person violating any of the provisions of this section shall be guilty of a
8 misdemeanor. This subsection shall not apply to any retailer prohibited from collecting and
9 remitting sales tax under section 66.630."; and

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11 Further amend said bill, Pages 36-40, Sections 287.245, 320.300, and 320.400, by deleting all of
12 said sections from the bill; and

13
14 Further amend said bill by amending the title, enacting clause, and intersectional references
15 accordingly.