



Resources for Businesses and Tax Professionals

2017 Legislation Update

SB8 (Motor Fuel Tax) - Signed by the Governor on June 28, 2017 with an emergency clause.

- Establishes a five cent per gallon motor fuel tax on propane fuel used to propel motor vehicles, to be increased to seventeen cents per gallon by January 1, 2025.

SB16 (Sales and Use Tax) - Signed by the Governor on July 5, 2017.

- Exempts usual and customary delivery charges that are stated separately from the sale price from sales and use taxes.

SB49 (Sales and Use Tax) - Signed by the Governor on July 10, 2017.

- Provides that a local sales tax approved after August 28, 2017, by voters in St. Louis City or St. Louis County for the purpose of funding zoological activities and zoological facilities shall not exceed one-eighth of one percent.
- Places caps on the general county sales taxes under Section 67.547 and the general city sales taxes under Section 94.510. This will impact all counties and cities as they will now no longer be able to propose a sales tax that would exceed the stated cap.

SB112 (Sales Tax) - Signed by the Governor on July 11, 2017.

- Allows certain cities to impose, upon voter approval, a sales tax of up to 0.5% for the purposes of public safety.

SB248 (Income Tax) - Signed by the Governor on June 20, 2017.

- Repeals the expiration date on the tax refund contribution for the Organ Donor Program Fund.



Help Cut Revenue's Regulatory Red Tape: Public Comments Wanted

The Missouri Department of Revenue is reviewing its administrative rules to determine whether any should be rescinded, amended, or retained. The project is aimed at reducing red tape and creating more efficiency for Missourians.

To submit a comment, you may e-mail the Department at dorregs@dor.mo.gov. For more information about the project, visit the [Administrative Rule Review](#) page of the Department's website.

Disaster Recovery

The U.S. Small Business Administration (SBA) plays a major role in helping disaster survivors recover. Survivors of the April 28 to May 11, 2017 flooding and severe storms who live in one of the 27 Missouri counties included in the presidential declaration and have applied for help with FEMA may be referred to SBA.

For more information, refer to [FEMA's June 26, 2017 news release](#).



New Layout for Sales and Use Tax Return

The Missouri Department of Revenue is implementing a new integrated tax system. This system will provide the Department the ability to scan and capture information on most paper returns. For this to work properly, returns must be uniform in appearance and format. Businesses will notice several formatting changes on the returns mailed in July 2017.

For more information, visit the [ATTENTION - All Sales and Use Tax Filers](#) page of the Department website.