

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill No. 1802, Page 3, Section 144.030, Line 74,  
2 by inserting immediately after "2005." the following:

3  
4 "The construction and application of this subdivision as expressed by the Missouri supreme  
5 court in Bridge Data Co. v. Director of Revenue, 794 S.W.2d 204 (Mo. banc 1990), DST Systems,  
6 Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc 2001), Southwestern Bell Tel. Co. v. Director  
7 of Revenue, 78 S.W.3d 763 (Mo. banc 2002), and Southwestern Bell Tel. Co. v. Director of  
8 Revenue, 182 S.W.3d 226 (Mo. banc 2005) is hereby affirmed. The director of revenue and all  
9 courts of competent jurisdiction shall apply this subsection in a manner consistent with those  
10 findings with respect to all assessments not finally adjudicated as of August 28, 2018, and all  
11 pending and future audits and assessments."; and

12  
13 Further amend said bill, page, and section, Line 81, by inserting immediately after the word  
14 "consumption" the following:

15  
16 "The construction and application of this subdivision as expressed by the Missouri supreme  
17 court in Bridge Data Co. v. Director of Revenue, 794 S.W.2d 204 (Mo. banc 1990), DST Systems,  
18 Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc 2001), Southwestern Bell Tel. Co. v. Director  
19 of Revenue, 78 S.W.3d 763 (Mo. banc 2002), and Southwestern Bell Tel. Co. v. Director of  
20 Revenue, 182 S.W.3d 226 (Mo. banc 2005) is hereby affirmed. The director of revenue and all  
21 courts of competent jurisdiction shall apply this subsection in a manner consistent with those  
22 findings with respect to all assessments not finally adjudicated as of August 28, 2018, and all  
23 pending and future audits and assessments"; and

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25 Further amend said bill, Page 12, Section 144.054, Line 21, by inserting immediately after the  
26 number "144.030." the following:

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28 "The construction and application of this subdivision as expressed by the Missouri supreme  
29 court in Bridge Data Co. v. Director of Revenue, 794 S.W.2d 204 (Mo. banc 1990), DST Systems,  
30 Inc. v. Director of Revenue, 43 S.W.3d 799 (Mo. banc 2001), Southwestern Bell Tel. Co. v. Director  
31 of Revenue, 78 S.W.3d 763 (Mo. banc 2002), and Southwestern Bell Tel. Co. v. Director of  
32 Revenue, 182 S.W.3d 226 (Mo. banc 2005) is hereby affirmed. The director of revenue and all  
33 courts of competent jurisdiction shall apply this subsection in a manner consistent with those  
34 findings with respect to all assessments not finally adjudicated as of August 28, 2018, and all  
35 pending and future audits and assessments."; and

36  
Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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