

Changes in Missouri law that affect your next renewal

You may have noticed some new requirements from the Board of Cosmetology & Barber Examiners for licensure or renewal. The General Assembly has added two new laws to the books in recent years that require you to prove, essentially, that you're fully paid up on your state taxes. Here is a brief summary:

Sales tax and wage withholdings

If you sell goods at retail, you'll need to show a No Tax Due statement from the Missouri Department of Revenue to renew your license. This statement must demonstrate that you don't owe any taxes under sections 143.191 to 143.265 RSMo (taxable wage withholding) and 144.010 to 144.510 (retail sales tax). In other words, if you sell retail goods, you must prove that you have submitted all applicable taxes to the state.

You can obtain a No Tax Due statement online at <https://dors.mo.gov/tax/notaxdue/>. Click the link that says Business Owner/Taxpayer.

These new requirements took effect Jan. 1, 2009, and will be referenced on applications and renewal forms, both online and hard copy. The new law is section 144.083.4 RSMo, commonly called Senate Bill 30. It was passed in 2007.

Income tax

This one has been on the books for several years now, but we thought we'd add it to the summary. The Board of Cosmetology & Barber Examiners is now required to give your Social Security number to the Department of Revenue before granting a new license or a renewal. If you are an existing licensee, your SSN will be provided to the DOR approximately 30 days before your renewal. The DOR will determine if you owe any back income taxes or if you've failed to file an income tax return in the past three years. If so, you will be notified. You will have 90 days from that notification to take care of the tax liability or your license will be suspended until you are in compliance.

If you are applying for a new license, your SSN will be given to the DOR within 30 days of your application. If you are not in compliance, your application will not be considered until you are in compliance.

The current requirements have been in effect since 2004, thanks to House Bill 978. You may recall that House Bill 600 passed in 2003, required revocation for non-compliance. The law was changed in 2004 to require suspension. The law is section 324.010 RSMo.

For questions, contact us.