



Maneke law column

Delivery charges not subject to sales, use tax

University of Missouri pledging to work better with newspapers

As the last month of summer comes to an end, and the start of school is just around the corner, it's a good time to point out to readers a couple of items which will impact your operations in coming months. I've mentioned that I'm trying to focus these "non-magazine" month columns in that direction, reserving the columns you get in print in the magazine for "big picture" thought pieces. These two items fit perfectly into that scheme for August.

First, Aug. 28 is the standard effective date for new laws passed by our state legislature in its 2017 session. One of those important to you is Senate Bill 16. **That bill puts into statute the provision that delivery charges for newspapers are not subject to sales or use tax.** You can find that language on page 2 of the bill, if you pull it off the Missouri Senate's website, or it will be codified in Section 144.010 1. (4), where the definition of "gross receipts" is now clarified to state "The term 'gross receipts' shall not include usual and customary delivery charges that are stated separately from the sale price." So when you price subscriptions, keep the delivery charges separate from the sales price, and you will not be required to collect sales tax on that sum. Thanks again to Sen. Will Kraus for sponsoring this bill.

While we are talking about legislative changes from the last session, let me mention a couple of other changes – two public notices were added to the statutes, one in regard to significant land purchases anticipated by state departments and another relating to decreasing of county budgets. But, of course, of greater importance when it comes to legal notices is the hard battle that was fought by Missouri Press Association to keep other public notice provisions in the statutes.

Legal notice requirements continue to be under attack and one of the best defenses we can have is for each of you

to ramp up your attention to such notices. Are you handling them with the care and attention they deserve?

Particularly in regard to foreclosure notices, I encourage you to get them done in time to ship a proof off to your customer and get them to approve the proof (including anticipated dates of publication) in writing, so that no mistakes creep into the final published notice. This step protects both you and your customer from mistakes, and just highlights the attention you are giving to this important function of your paper.

Secondly, on the news side, let me point out to you a new system recently put in place by the University of Missouri. Newspapers all over the state regularly request records from the University and in past years, there have been times when these requests created frustration between the University and reporters.

Recently, Paula Barrett, present custodian of records for the University of Missouri System, contacted Missouri Press to let us know that they have in place a new records request portal. She is encouraging reporters who need records from the University to use that portal to facilitate timely and prompt responses to those requests.

"This is part of an overall effort to change the unfavorable perception of Missourians about the University's openness and cooperation in the open records process," she emphasized. Ms. Barrett wants our members' help in getting this message out to the state's residents.

Incidentally, although using this system will help your reporters in getting faster responses, it doesn't change the fact that state law doesn't require an open record request to be in writing in order to be honored. Ms. Barrett assured me that she spends time manually entering requests that come in orally or by email, in order to facilitate

their being responded to promptly and appropriately. The University is helping that this system will keep the requests organized. She also thinks that this system will provide a mechanism for posting in one location many frequently requested documents, thereby minimizing some of their work load.

Missouri Press and the University have always had a close working relationship and we are pleased to know this new effort has been made to facilitate the needs of reporters in our state.



CALENDAR 2017

September

2 — Missouri State at Mizzou Football Game, MPA Ticket Tradeout, Columbia, 11 a.m.

28-30 — MPA's 151st Annual Convention and Trade Show, University Plaza, Springfield

October

5-7 — National Newspaper Association Annual Convention, Tulsa

19 — Missouri Photojournalism Hall of Fame Induction Ceremony, Reynolds Journalism Institute, University of Missouri, Columbia