

FIRST REGULAR SESSION

# HOUSE BILL NO. 682

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE COOPER (120).

Read 1<sup>st</sup> time March 1, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1953L.011

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales and use taxes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be  
2 known as section 144.052, to read as follows:

3 **144.052. In addition to the exemptions granted under the provisions of section**  
4 **144.030, there shall also be specifically exempted from the provisions of sections 144.010**  
5 **to 144.525, sections 144.600 to 144.748, section 238.235, RSMo, and from the provisions of**  
6 **any local sales tax law, as defined in section 32.085, RSMo, and from the computation of**  
7 **the tax levied, assessed or payable under sections 144.010 to 144.525, sections 144.600 to**  
8 **144.748, section 238.235, RSMo, and under any local sales tax law, as defined in section**  
9 **32.085, RSMo, all sales and purchases of tangible personal property, utilities, services, or**  
10 **any other transaction that would otherwise be subject to the state or local sales or use tax**  
**when such sales are made to or purchases are made by a contractor for use in fulfillment**  
**of any obligation under a contract with the United States government.**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.