

SECOND REGULAR SESSION

HOUSE BILL NO. 1749

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES COOPER (120) (Sponsor) AND WASSON (Co-sponsor).

Read 1st time February 13, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4782L.01I

AN ACT

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

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 144.054, to read as follows:

144.054. In addition to all other exemptions granted under this chapter, there is
2 **hereby specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600**
3 **to 144.761, and section 238.235, RSMo, and the local sales tax law as defined in section**
4 **32.085, RSMo, and from the computation of the tax levied, assessed, or payable under**
5 **sections 144.010 to 144.525 and 144.600 to 144.761, and section 238.235, RSMo, and the**
6 **local sales tax law as defined in section 32.085, RSMo, electrical energy and gas, whether**
7 **natural, artificial, or propane, water, and other utilities consumed in the manufacturing,**
8 **processing, compounding, mining, or producing of any product. For purposes of this**
9 **section, "processing" means any mode of treatment, act, or series of acts performed upon**
10 **materials to transform or reduce them to a different state or thing, including treatment**
11 **necessary to maintain or preserve such processing by the producer at the production**
12 **facility.**

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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.