

SECOND REGULAR SESSION

# HOUSE BILL NO. 1368

## 93RD GENERAL ASSEMBLY

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

Read 1st time January 12, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4162L.01I

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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 144.053, to read as follows:

3 **144.053. In addition to all other exemptions granted under this chapter, there is**  
4 **also specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600**  
5 **to 144.748, section 238.235, RSMo, and from the provisions of any local sales tax law as**  
6 **defined in section 32.085, RSMo, and from the computation of the tax levied, assessed, or**  
7 **payable under sections 144.010 to 144.525 and 144.600 to 144.748, section 238.235, RSMo,**  
8 **and under any local sales tax law as defined in section 32.085, RSMo, all sales and**  
9 **purchases of tangible personal property, utilities, services, or any other transaction that**  
10 **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.**

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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.