

SECOND REGULAR SESSION

# HOUSE BILL NO. 1548

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SCHARNHORST.

Pre-filed January 8, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

3766L.01I

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### AN ACT

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

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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 144.521, to read as follows:

144.521. In addition to the exemptions granted under section 144.030, there is  
2 hereby specifically exempted from the provisions of sections 144.010 to 144.525, sections  
3 144.600 to 144.761, sections 190.335 to 190.337, RSMo, section 238.235, RSMo, section  
4 238.236, RSMo, section 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo,  
5 section 644.032, RSMo, and any local sales tax law as defined in section 32.085, RSMo, and  
6 from the computation of the tax levied, assessed or payable under sections 144.010 to  
7 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, section 238.235,  
8 RSMo, section 238.236, RSMo, section 238.410, RSMo, section 321.242, RSMo, section  
9 573.505, RSMo, section 644.032, RSMo, and any local sales tax law as defined in section  
10 32.085, RSMo, all purchases of equipment, machinery, materials, supplies, fixtures, and  
11 shoes by the owner or operator of a facility used for the sport of bowling where sales tax  
12 is collected and remitted on all amounts charged for participation in such sport, including  
13 amounts paid for the rental of items used to participate in such sport.

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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.