SECOND REGULAR SESSION

HOUSE BILL NO. 2405

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SUTHERLAND.

Read 1st time March 11, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

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AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales tax holiday for certain digital electronic products.

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 known as section 144.064, to read as follows:

- 144.064. 1. As used in this section, "digital-to-analog converter box" means a stand-alone device that does not contain features or functions except those necessary to enable a consumer to convert any channel broadcast in the digital television service into a format that the consumer can display on television receivers designed to receive and display signals only in the analog television service, but may also include a remote control device.
- 2. There is hereby specifically exempted from state sales and use tax law all retail sales of any digital television and any digital-to-analog converter box. The exemption provided in this section shall apply only to such sales occurring during the period beginning at 12:01 a.m. on November 27, 2008, and ending at 12:00 a.m. on December 7, 2008.
- 3. The sales tax holiday exemption in this section shall not apply to any political subdivision's local sales and use tax rates.

