

FIRST REGULAR SESSION

HOUSE BILL NO. 977

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PARKINSON (Sponsor), MUNZLINGER, SMITH (14),
SCHOELLER, SMITH (150), GRISAMORE, GUERNSEY, LARGENT, DIEHL, ZERR, DIECKHAUS,
FUNDERBURK, GATSCHENBERGER, RUZICKA, SCHARNHORST, PRATT, CUNNINGHAM, NIEVES,
FLANIGAN, TILLEY, SCHIEFFER AND BIERMANN, (Co-sponsors).

2051L.03I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to the annual sportsman sales tax holiday.

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 144.051, to read as follows:

**144.051. 1. This section shall be known and may be cited as the "Annual
2 Sportsman Sales Tax Holiday Act".**

**3 2. As used in this section, "sportsman equipment" means any firearms, hunting
4 equipment, camping equipment, fishing equipment, outdoor nature sports equipment, and
5 paddle sports equipment, but shall not include any recreational vehicle, boat, or bicycle.**

**6 3. In each year beginning on or after January 1, 2009, there is hereby specifically
7 exempted from state sales tax law all retail sales of any sportsman equipment, during a
8 three-day period beginning at 12:01 a.m. on the first Friday in October and ending at
9 midnight on the Sunday following.**

**10 4. The governing body of any political subdivision may, by order or ordinance, opt
11 out of the sales tax holiday provided in this section, and such sales tax holiday shall not
12 apply to the political subdivision's local sales tax. After opting out, the political subdivision
13 may rescind the ordinance or order. A political subdivision shall notify the department of
14 revenue no less than thirty calendar days before the beginning date of the sales tax holiday**

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.

15 occurring in that year of any ordinance or order opting out of such sales tax holiday or
16 rescinding an ordinance or order to opt out.

17 5. This section shall not apply to any retailer when less than two percent of the
18 retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall
19 offer a sales tax refund in lieu of the sales tax holiday.

20 6. Upon an annual determination by the state conservation commission, sportsman
21 equipment shall not be exempt from any sales tax imposed and collected under section
22 43(a), article IV, Constitution of Missouri.

23 7. Under section 23.253, RSMo, of the Missouri sunset act:

24 (1) The provisions of the new program authorized under this section shall
25 automatically sunset on December thirty-first six years after the effective date of this
26 section unless reauthorized by an act of the general assembly; and

27 (2) If such program is reauthorized, the program authorized under this section
28 shall automatically sunset on December thirty-first twelve years after the effective date of
29 the reauthorization of this section; and

30 (3) This section shall terminate on September first of the calendar year immediately
31 following the calendar year in which the program authorized under this section is sunset.

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