

HOUSE _____ AMENDMENT NO. ____

Offered By

AMEND House Committee Substitute for Senate Bill No. 981, Section 144.030, Page 18, Line 271, by inserting after all of said section the following:

“144.527. 1. In addition to the exemptions granted under this chapter, there shall also be specifically exempted from state and local sales and use taxes defined, levied, or calculated under sections 32.085 and 32.087, sections 144.010 to 144.525, sections 144.600 to 144.761, and section 238.235 all sales of farm products sold at a farmers' market within one hundred miles of the vendor's farm where the farm products were grown or produced by any vendor with annual sales of farm products of twenty thousand dollars or less.

2. For purposes of this section "farm products" shall mean any fresh fruits, vegetables, mushrooms, nuts, shell eggs, honey or other bee products, maple syrup or maple sugar, flowers, nursery stock and other horticultural commodities, livestock food products, including meat, milk, cheese, and other dairy products, food products of "aquaculture", as defined in subsection 1 of section 277.024, products from any tree, vine, or plant and other flowers, or any of the products listed in this subdivision that have been processed by the participating farmer, including, but not limited to, baked goods made with farm products.

3. For purposes of this section "farmers' market" shall mean a cooperative or nonprofit enterprise or association that consistently occupies a given site throughout the season, which operates principally as a common marketplace for a group of farmers to sell farm products directly to consumers, and where the products sold are produced by the participating farmers with the sole intent and purpose of generating a portion of household income.”; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.