

HOUSE _____ **AMENDMENT NO.** _____**Offered By**

AMEND House Committee Substitute for Senate Bill No. 981, Page 10, Section 144.018, Line 41, by inserting after all of said line the following:

“144.020. 1. A tax is hereby levied and imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable service at retail in this state. The rate of tax shall be as follows:

(1) Upon every retail sale in this state of tangible personal property, including but not limited to motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors, a tax equivalent to four percent of the purchase price paid or charged, or in case such sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, except as otherwise provided in section 144.025;

(2) A tax equivalent to four percent of the amount paid for admission and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events, except that no tax shall be levied and imposed on the amount paid for any amount paid to any yoga studio or other similar facility at which yoga is practiced or taught;

(3) A tax equivalent to four percent of the basic rate paid or charged on all sales of electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto; except that, the payment made by telecommunications subscribers or others, pursuant to section 144.060, and any amounts paid for access to the Internet or interactive computer services shall not be considered as amounts paid for telecommunications services;

(5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services for transmission of messages of telegraph companies;

(6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served

1 to the public;

2 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by
3 every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such
4 buses and trucks as are licensed by the division of motor carrier and railroad safety of the
5 department of economic development of Missouri, engaged in the transportation of persons for
6 hire;

7 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
8 tangible personal property, provided that if the lessor or renter of any tangible personal property
9 had previously purchased the property under the conditions of "sale at retail" as defined in
10 [subdivision (8) of] section 144.010 or leased or rented the property and the tax was paid at the
11 time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect
12 the tax on the subsequent lease, sublease, rental or subrental receipts from that property. The
13 purchase, rental or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats,
14 and outboard motors shall be taxed and the tax paid as provided in this section and section
15 144.070. In no event shall the rental or lease of boats and outboard motors be considered a sale,
16 charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such
17 rental or lease be subject to any tax imposed to, for, or in such places of amusement,
18 entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the
19 provisions of the sales tax laws as provided under such laws for motor vehicles and trailers.
20 Tangible personal property which is exempt from the sales or use tax under section 144.030 upon
21 a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof.

22 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525
23 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the
24 words "This ticket is subject to a sales tax.""; and
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26 Further amend said bill by amending the title, enacting clause, and intersectional references
27 accordingly.
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