

SECOND REGULAR SESSION

# HOUSE BILL NO. 2367

## 95TH GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVES SCHAD (Sponsor), POLLOCK, LOEHNER, JONES (117),  
FISHER (125) AND DUGGER (Co-sponsors).

5388L.02I

D. ADAM CRUMBLISS, Chief Clerk

---

### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales taxes on certain sales.

---

*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 144.005, to read as follows:

3 **144.005. Notwithstanding any other provision of law to the contrary, when any**  
4 **tangible personal property is sold or any taxable service is rendered at retail to a purchaser**  
5 **by a seller who physically visits the purchaser's place of business or residence or by a**  
6 **business or seller that is selling such tangible personal property or rendering such taxable**  
7 **service at a temporary business location, the rate of the tax levied and imposed upon the**  
8 **seller for the privilege of engaging in the business of selling tangible personal property or**  
9 **rendering taxable service at retail in this state shall be the rate of sales tax in effect at the**  
10 **purchaser's location. All tax revenues derived from sales at retail under this section shall**  
11 **be distributed to the appropriate political subdivisions with jurisdiction over the**  
12 **purchaser's location.**

✓

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.