

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 337
96TH GENERAL ASSEMBLY

1710L.04C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 21.801, 144.010, 144.020, 144.030, 144.070, 252.040, 263.190, 263.200, 263.205, 263.220, 263.230, 263.232, 263.240, 263.241, 263.450, 268.121, 275.360, and 276.401, RSMo, and to enact in lieu thereof twenty-one new sections relating to agriculture, with penalty provisions and an emergency clause for a certain section.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 21.801, 144.010, 144.020, 144.030, 144.070, 252.040, 263.190, 263.200, 263.205, 263.220, 263.230, 263.232, 263.240, 263.241, 263.450, 268.121, 275.360, and 276.401, RSMo, are repealed and twenty-one new sections enacted in lieu thereof, to be known as sections 21.801, 143.1014, 144.010, 144.020, 144.030, 144.070, 144.527, 252.040, 262.005, 263.190, 263.200, 263.220, 263.240, 268.121, 275.360, 276.401, 537.850, 537.853, 537.856, 537.859, and 537.862, to read as follows:

21.801. 1. There is hereby established a joint committee of the general assembly, which shall be known as the "Joint Committee on Urban [Farming" for the period between the second regular session of the ninety-fifth general assembly and first regular session of the ninety-sixth general assembly] **Agriculture**".

2. The joint committee shall be composed of ten members. Five members shall be from the senate, with three members appointed by the president pro tem of the senate and two members appointed by the minority leader of the senate. Five members shall be from the house of representatives, with three members appointed by the speaker of the house of representatives and two members appointed by the minority leader of the house of representatives. All members of the Missouri general assembly not appointed in this subsection may be nonvoting, ex officio members of the joint committee. A majority of the appointed members of the joint committee shall constitute a quorum.

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.

13 3. The joint committee shall meet within thirty days after it becomes effective and
14 organize by selecting a chairperson and a vice chairperson, one of whom shall be a member of
15 the senate and the other a member of the house of representatives. The joint committee may
16 meet at locations other than Jefferson City when the committee deems it necessary.

17 4. The committee shall prepare a final report together with its recommendations for any
18 legislative action deemed necessary for submission to the speaker of the house of representatives,
19 president pro tem of the senate, and the governor by December 31, [2010] **2012**. The report shall
20 study and make recommendations regarding the impact of urban farm cooperatives, vertical
21 farming, and sustainable living communities in this state and shall examine the following:

22 (1) Trends in urban farming, including vertical farming, urban farm cooperatives, and
23 sustainable living communities;

24 (2) Existing services, resources, and capacity for such urban farming;

25 (3) The impact on communities and populations affected; and

26 (4) Any needed state legislation, policies, or regulations.

27 5. The committee shall hold a minimum of one meeting at three urban regions in the
28 state of Missouri to seek public input. The committee may hold such hearings, sit and act at such
29 times and places, take such testimony, and receive such evidence as the committee considers
30 advisable to carry out the provisions of this section.

31 6. The joint committee may solicit input and information necessary to fulfill its
32 obligations from the general public, any state department, state agency, political subdivision of
33 this state, or anyone else it deems advisable.

34 7. (1) The joint committee shall establish a subcommittee to be known as the "Urban
35 Farming Advisory Subcommittee" to study, analyze, and provide background information,
36 recommendations, and findings in preparation of each of the public hearings called by the joint
37 committee. The subcommittee may also review draft recommendations of the joint committee,
38 if requested. The subcommittee will meet as often as necessary to fulfill the requirements and
39 time frames set by the joint committee.

40 (2) The subcommittee shall consist of twelve members, as follows:

41 (a) Four members shall include the directors of the following departments, or their
42 designees:

43 a. Agriculture, who shall serve as chair of the subcommittee;

44 b. Economic development;

45 c. Health and senior services; and

46 d. Natural resources; and

47 (b) The chair shall select eight additional members, subject to approval by a majority of
48 the joint committee, who shall have experience in or represent organizations associated with at
49 least one of the following areas:

- 50 a. Sustainable energy;
- 51 b. Farm policy;
- 52 c. Urban botanical gardening;
- 53 d. Sustainable agriculture;
- 54 e. Urban farming or community gardening;
- 55 f. Vertical farming;
- 56 g. Agriculture policy or advocacy; and
- 57 h. Urban development.

58 8. Members of the committee and subcommittee shall serve without compensation but
59 may be reimbursed for necessary expenses pertaining to the duties of the committee.

60 9. The staffs of senate research, the joint committee on legislative research, and house
61 research may provide such legal, research, clerical, technical, and bill drafting services as the
62 joint committee may require in the performance of its duties.

63 10. Any actual and necessary expenses of the joint committee, its members, and any staff
64 assigned to the joint committee incurred by the joint committee shall be paid by the joint
65 contingent fund.

66 11. [This] The provisions of this section shall expire on January 1, [2011] 2013.

**143.1014. 1. For all taxable years beginning on or after January 1, 2011, each
2 individual or corporation entitled to a tax refund in an amount sufficient to make a
3 designation under this section may designate that one dollar or any amount in excess of one
4 dollar on a single return, and two dollars or any amount in excess of two dollars on a
5 combined return, of the refund due be credited to the puppy protection trust fund. If any
6 individual or corporation that is not entitled to a tax refund in an amount sufficient to
7 make a designation under this section wishes to make a contribution to the fund, such
8 individual or corporation may, by separate check, draft, or other negotiable instrument,
9 send in with the payment of taxes, or may send in separately, that amount the individual
10 or corporation wishes to contribute. Such amounts shall be clearly designated for the fund.**

**11 2. There is hereby created in the state treasury the "Puppy Protection Trust Fund",
12 which shall consist of money collected under this section. The state treasurer shall be
13 custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer
14 may approve disbursements. The fund shall be a dedicated fund and, upon appropriation,
15 money in the fund shall be used solely for the state department of agriculture's
16 administration of section 273.345. Notwithstanding the provisions of section 33.080 to the**

17 **contrary, any moneys remaining in the fund at the end of the biennium shall not revert to**
18 **the credit of the general revenue fund. The state treasurer shall invest moneys in the fund**
19 **in the same manner as other funds are invested. Any interest and moneys earned on such**
20 **investments shall be credited to the fund. All moneys credited to the trust fund shall be**
21 **considered nonstate funds under section 15, article IV, Constitution of Missouri. The**
22 **treasurer shall distribute all moneys deposited in the fund at times the treasurer deems**
23 **appropriate to the department of agriculture.**

24 **3. The director of revenue shall deposit at least monthly all contributions**
25 **designated by individuals under this section to the state treasurer for deposit to the fund.**
26 **The director of revenue shall deposit at least monthly all contributions designated by the**
27 **corporations under this section, less an amount sufficient to cover the costs of collection**
28 **and handling by the department of revenue, to the state treasury for deposit to the fund.**
29 **A contribution designated under this section shall only be deposited in the fund after all**
30 **other claims against the refund from which such contribution is to be made have been**
31 **satisfied.**

32 **4. Under section 23.253 of the Missouri sunset act:**

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

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

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

144.010. 1. The following words, terms, and phrases when used in sections 144.010 to
2 144.525 have the meanings ascribed to them in this section, except when the context indicates
3 a different meaning:

4 (1) "Admission" includes seats and tables, reserved or otherwise, and other similar
5 accommodations and charges made therefor and amount paid for admission, exclusive of any
6 admission tax imposed by the federal government or by sections 144.010 to 144.525;

7 (2) "Business" includes any activity engaged in by any person, or caused to be engaged
8 in by him, with the object of gain, benefit or advantage, either direct or indirect, and the
9 classification of which business is of such character as to be subject to the terms of sections
10 144.010 to 144.525. The isolated or occasional sale of tangible personal property, service,
11 substance, or thing, by a person not engaged in such business, does not constitute engaging in
12 business within the meaning of sections 144.010 to 144.525 unless the total amount of the gross

13 receipts from such sales, exclusive of receipts from the sale of tangible personal property by
14 persons which property is sold in the course of the partial or complete liquidation of a household,
15 farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The
16 provisions of this subdivision shall not be construed to make any sale of property which is
17 exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

18 (3) **"Captive wildlife", includes but is not limited to exotic partridges, gray**
19 **partridge, northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive**
20 **white-tailed deer, captive elk, and captive furbearers held under permit issued by the**
21 **Missouri department of conservation for hunting purposes;**

22 (4) "Gross receipts", except as provided in section 144.012, means the total amount of
23 the sale price of the sales at retail including any services other than charges incident to the
24 extension of credit that are a part of such sales made by the businesses herein referred to, capable
25 of being valued in money, whether received in money or otherwise; except that, the term "gross
26 receipts" shall not include the sale price of property returned by customers when the full sale
27 price thereof is refunded either in cash or by credit. In determining any tax due under sections
28 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be
29 specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the
30 sale price above mentioned shall be deemed to be the amount received. It shall also include the
31 lease or rental consideration where the right to continuous possession or use of any article of
32 tangible personal property is granted under a lease or contract and such transfer of possession
33 would be taxable if outright sale were made and, in such cases, the same shall be taxable as if
34 outright sale were made and considered as a sale of such article, and the tax shall be computed
35 and paid by the lessee upon the rentals paid;

36 [(4)] (5) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited
37 to, ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk
38 documented as obtained from a legal source and not from the wild, goats, horses, other equine,
39 or rabbits raised in confinement for human consumption;

40 [(5)] (6) "Motor vehicle leasing company" shall be a company obtaining a permit from
41 the director of revenue to operate as a motor vehicle leasing company. Not all persons renting
42 or leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to
43 obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section
44 144.070, as hereinafter provided;

45 [(6)] (7) "Person" includes any individual, firm, copartnership, joint adventure,
46 association, corporation, municipal or private, and whether organized for profit or not, state,
47 county, political subdivision, state department, commission, board, bureau or agency, except the
48 state transportation department, estate, trust, business trust, receiver or trustee appointed by the

49 state or federal court, syndicate, or any other group or combination acting as a unit, and the plural
50 as well as the singular number;

51 **[(7)] (8)** "Purchaser" means a person who purchases tangible personal property or to
52 whom are rendered services, receipts from which are taxable under sections 144.010 to 144.525;

53 **[(8)] (9)** "Research or experimentation activities" are the development of an experimental
54 or pilot model, plant process, formula, invention or similar property, and the improvement of
55 existing property of such type. Research or experimentation activities do not include activities
56 such as ordinary testing or inspection of materials or products for quality control, efficiency
57 surveys, advertising promotions or research in connection with literary, historical or similar
58 projects;

59 **[(9)] (10)** "Sale" or "sales" includes installment and credit sales, and the exchange of
60 properties as well as the sale thereof for money, every closed transaction constituting a sale, and
61 means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means
62 whatsoever, of tangible personal property for valuable consideration and the rendering,
63 furnishing or selling for a valuable consideration any of the substances, things and services
64 herein designated and defined as taxable under the terms of sections 144.010 to 144.525;

65 **[(10)] (11)** "Sale at retail" means any transfer made by any person engaged in business
66 as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for
67 use or consumption and not for resale in any form as tangible personal property, for a valuable
68 consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed
69 thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,
70 optometrists and veterinarians and used in the practice of their professions shall be deemed to
71 be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,
72 computer output or microfilm or microfiche and computer-assisted photo compositions to a
73 purchaser to enable the purchaser to obtain for his or her own use the desired information
74 contained in such computer printouts, computer output on microfilm or microfiche and
75 computer-assisted photo compositions shall be considered as the sale of a service and not as the
76 sale of tangible personal property. Where necessary to conform to the context of sections
77 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail" shall be construed to
78 embrace:

79 (a) Sales of admission tickets, cash admissions, charges and fees to or in places of
80 amusement, entertainment and recreation, games and athletic events;

81 (b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic,
82 commercial or industrial consumers;

83 (c) Sales of local and long distance telecommunications service to telecommunications
84 subscribers and to others through equipment of telecommunications subscribers for the

85 transmission of messages and conversations, and the sale, rental or leasing of all equipment or
86 services pertaining or incidental thereto;

87 (d) Sales of service for transmission of messages by telegraph companies;

88 (e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern,
89 inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in
90 which rooms, meals or drinks are regularly served to the public;

91 (f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express
92 car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and
93 railroad safety of the department of economic development of Missouri, engaged in the
94 transportation of persons for hire;

95 [(11)] (12) "Seller" means a person selling or furnishing tangible personal property or
96 rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;

97 [(12)] (13) The noun "tax" means either the tax payable by the purchaser of a commodity
98 or service subject to tax, or the aggregate amount of taxes due from the vendor of such
99 commodities or services during the period for which he or she is required to report his or her
100 collections, as the context may require;

101 [(13)] (14) "Telecommunications service", for the purpose of this chapter, the
102 transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or
103 other similar means. As used in this definition, "information" means knowledge or intelligence
104 represented by any form of writing, signs, signals, pictures, sounds, or any other symbols.
105 Telecommunications service does not include the following if such services are separately stated
106 on the customer's bill or on records of the seller maintained in the ordinary course of business:

107 (a) Access to the internet, access to interactive computer services or electronic publishing
108 services, except the amount paid for the telecommunications service used to provide such access;

109 (b) Answering services and one-way paging services;

110 (c) Private mobile radio services which are not two-way commercial mobile radio
111 services such as wireless telephone, personal communications services or enhanced specialized
112 mobile radio services as defined pursuant to federal law; or

113 (d) Cable or satellite television or music services; and

114 [(14)] (15) "Product which is intended to be sold ultimately for final use or consumption"
115 means tangible personal property, or any service that is subject to state or local sales or use taxes,
116 or any tax that is substantially equivalent thereto, in this state or any other state.

117 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other
118 provisions of law pertaining to sales or use taxes which incorporate the provisions of sections
119 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning
120 given it in section 700.010.

121 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

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

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

10 (2) A tax equivalent to four percent of the amount paid for admission and seating
11 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation,
12 games and athletic events;

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

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

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

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

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

34 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
35 tangible personal property, provided that if the lessor or renter of any tangible personal property

36 had previously purchased the property under the conditions of "sale at retail" [as defined in
37 subdivision (8) of section 144.010] or leased or rented the property and the tax was paid at the
38 time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or
39 collect the tax on the subsequent lease, sublease, rental or subrental receipts from that property.
40 The purchase, rental or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles,
41 boats, and outboard motors shall be taxed and the tax paid as provided in this section and section
42 144.070. In no event shall the rental or lease of boats and outboard motors be considered a sale,
43 charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such
44 rental or lease be subject to any tax imposed to, for, or in such places of amusement,
45 entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the
46 provisions of the sales tax laws as provided under such laws for motor vehicles and trailers.
47 Tangible personal property which is exempt from the sales or use tax under section 144.030 upon
48 a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof.

49 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525
50 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the
51 words "This ticket is subject to a sales tax."

144.030. 1. There is hereby specifically exempted from the provisions of sections
2 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to
3 sections 144.010 to 144.525 such retail sales as may be made in commerce between this state and
4 any other state of the United States, or between this state and any foreign country, and any retail
5 sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws
6 of the United States of America, and such retail sales of tangible personal property which the
7 general assembly of the state of Missouri is prohibited from taxing or further taxing by the
8 constitution of this state.

9 2. There are also specifically exempted from the provisions of the local sales tax law as
10 defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to
11 144.761 and from the computation of the tax levied, assessed or payable pursuant to the local
12 sales tax law as defined in section 32.085, section 238.235, and sections 144.010 to 144.525 and
13 144.600 to 144.745:

14 (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of
15 such excise tax is refunded pursuant to section 142.824; or upon the sale at retail of fuel to be
16 consumed in manufacturing or creating gas, power, steam, electrical current or in furnishing
17 water to be sold ultimately at retail; or feed for livestock [or] , poultry, **or captive wildlife**; or
18 grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail;
19 or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which
20 when harvested will be sold at retail or will be fed to livestock [or] , poultry, **or captive wildlife**

21 to be sold ultimately in processed form at retail; economic poisons registered pursuant to the
22 provisions of the Missouri pesticide registration law (sections 281.220 to 281.310) which are to
23 be used in connection with the growth or production of crops, fruit trees or orchards applied
24 before, during, or after planting, the crop of which when harvested will be sold at retail or will
25 be converted into foodstuffs which are to be sold ultimately in processed form at retail;

26 (2) Materials, manufactured goods, machinery and parts which when used in
27 manufacturing, processing, compounding, mining, producing or fabricating become a component
28 part or ingredient of the new personal property resulting from such manufacturing, processing,
29 compounding, mining, producing or fabricating and which new personal property is intended to
30 be sold ultimately for final use or consumption; and materials, including without limitation,
31 gases and manufactured goods, including without limitation slagging materials and firebrick,
32 which are ultimately consumed in the manufacturing process by blending, reacting or interacting
33 with or by becoming, in whole or in part, component parts or ingredients of steel products
34 intended to be sold ultimately for final use or consumption;

35 (3) Materials, replacement parts and equipment purchased for use directly upon, and for
36 the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock
37 or aircraft engaged as common carriers of persons or property;

38 (4) Replacement machinery, equipment, and parts and the materials and supplies solely
39 required for the installation or construction of such replacement machinery, equipment, and
40 parts, used directly in manufacturing, mining, fabricating or producing a product which is
41 intended to be sold ultimately for final use or consumption; and machinery and equipment, and
42 the materials and supplies required solely for the operation, installation or construction of such
43 machinery and equipment, purchased and used to establish new, or to replace or expand existing,
44 material recovery processing plants in this state. For the purposes of this subdivision, a "material
45 recovery processing plant" means a facility that has as its primary purpose the recovery of
46 materials into a useable product or a different form which is used in producing a new product and
47 shall include a facility or equipment which are used exclusively for the collection of recovered
48 materials for delivery to a material recovery processing plant but shall not include motor vehicles
49 used on highways. For purposes of this section, the terms motor vehicle and highway shall have
50 the same meaning pursuant to section 301.010. Material recovery is not the reuse of materials
51 within a manufacturing process or the use of a product previously recovered. The material
52 recovery processing plant shall qualify under the provisions of this section regardless of
53 ownership of the material being recovered;

54 (5) Machinery and equipment, and parts and the materials and supplies solely required
55 for the installation or construction of such machinery and equipment, purchased and used to
56 establish new or to expand existing manufacturing, mining or fabricating plants in the state if

57 such machinery and equipment is used directly in manufacturing, mining or fabricating a product
58 which is intended to be sold ultimately for final use or consumption;

59 (6) Tangible personal property which is used exclusively in the manufacturing,
60 processing, modification or assembling of products sold to the United States government or to
61 any agency of the United States government;

62 (7) Animals or poultry used for breeding or feeding purposes, **or captive wildlife**;

63 (8) Newsprint, ink, computers, photosensitive paper and film, toner, printing plates and
64 other machinery, equipment, replacement parts and supplies used in producing newspapers
65 published for dissemination of news to the general public;

66 (9) The rentals of films, records or any type of sound or picture transcriptions for public
67 commercial display;

68 (10) Pumping machinery and equipment used to propel products delivered by pipelines
69 engaged as common carriers;

70 (11) Railroad rolling stock for use in transporting persons or property in interstate
71 commerce and motor vehicles licensed for a gross weight of twenty-four thousand pounds or
72 more or trailers used by common carriers, as defined in section 390.020, in the transportation of
73 persons or property;

74 (12) Electrical energy used in the actual primary manufacture, processing, compounding,
75 mining or producing of a product, or electrical energy used in the actual secondary processing
76 or fabricating of the product, or a material recovery processing plant as defined in subdivision
77 (4) of this subsection, in facilities owned or leased by the taxpayer, if the total cost of electrical
78 energy so used exceeds ten percent of the total cost of production, either primary or secondary,
79 exclusive of the cost of electrical energy so used or if the raw materials used in such processing
80 contain at least twenty-five percent recovered materials as defined in section 260.200. There
81 shall be a rebuttable presumption that the raw materials used in the primary manufacture of
82 automobiles contain at least twenty-five percent recovered materials. For purposes of this
83 subdivision, "processing" means any mode of treatment, act or series of acts performed upon
84 materials to transform and reduce them to a different state or thing, including treatment necessary
85 to maintain or preserve such processing by the producer at the production facility;

86 (13) Anodes which are used or consumed in manufacturing, processing, compounding,
87 mining, producing or fabricating and which have a useful life of less than one year;

88 (14) Machinery, equipment, appliances and devices purchased or leased and used solely
89 for the purpose of preventing, abating or monitoring air pollution, and materials and supplies
90 solely required for the installation, construction or reconstruction of such machinery, equipment,
91 appliances and devices;

92 (15) Machinery, equipment, appliances and devices purchased or leased and used solely
93 for the purpose of preventing, abating or monitoring water pollution, and materials and supplies
94 solely required for the installation, construction or reconstruction of such machinery, equipment,
95 appliances and devices;

96 (16) Tangible personal property purchased by a rural water district;

97 (17) All amounts paid or charged for admission or participation or other fees paid by or
98 other charges to individuals in or for any place of amusement, entertainment or recreation, games
99 or athletic events, including museums, fairs, zoos and planetariums, owned or operated by a
100 municipality or other political subdivision where all the proceeds derived therefrom benefit the
101 municipality or other political subdivision and do not inure to any private person, firm, or
102 corporation;

103 (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1,
104 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of
105 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically
106 including hearing aids and hearing aid supplies and all sales of drugs which may be legally
107 dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to
108 administer those items, including samples and materials used to manufacture samples which may
109 be dispensed by a practitioner authorized to dispense such samples and all sales of medical
110 oxygen, home respiratory equipment and accessories, hospital beds and accessories and
111 ambulatory aids, all sales of manual and powered wheelchairs, stairway lifts, Braille writers,
112 electronic Braille equipment and, if purchased by or on behalf of a person with one or more
113 physical or mental disabilities to enable them to function more independently, all sales of
114 scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and
115 augmentative communication devices, and items used solely to modify motor vehicles to permit
116 the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or
117 nonprescription drugs to individuals with disabilities;

118 (19) All sales made by or to religious and charitable organizations and institutions in
119 their religious, charitable or educational functions and activities and all sales made by or to all
120 elementary and secondary schools operated at public expense in their educational functions and
121 activities;

122 (20) All sales of aircraft to common carriers for storage or for use in interstate commerce
123 and all sales made by or to not-for-profit civic, social, service or fraternal organizations,
124 including fraternal organizations which have been declared tax-exempt organizations pursuant
125 to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or
126 charitable functions and activities and all sales made to eleemosynary and penal institutions and
127 industries of the state, and all sales made to any private not-for-profit institution of higher

128 education not otherwise excluded pursuant to subdivision (19) of this subsection or any
129 institution of higher education supported by public funds, and all sales made to a state relief
130 agency in the exercise of relief functions and activities;

131 (21) All ticket sales made by benevolent, scientific and educational associations which
132 are formed to foster, encourage, and promote progress and improvement in the science of
133 agriculture and in the raising and breeding of animals, and by nonprofit summer theater
134 organizations if such organizations are exempt from federal tax pursuant to the provisions of the
135 Internal Revenue Code and all admission charges and entry fees to the Missouri state fair or any
136 fair conducted by a county agricultural and mechanical society organized and operated pursuant
137 to sections 262.290 to 262.530;

138 (22) All sales made to any private not-for-profit elementary or secondary school, all sales
139 of feed additives, medications or vaccines administered to livestock or poultry in the production
140 of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for
141 food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber,
142 all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying
143 agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as
144 defined in section 142.028, natural gas, propane, and electricity used by an eligible new
145 generation cooperative or an eligible new generation processing entity as defined in section
146 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and
147 trailers, **and any freight charges on any exempt item.** As used in this subdivision, the term
148 "feed additives" means tangible personal property which, when mixed with feed for livestock or
149 poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term
150 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted
151 pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark
152 the application of pesticides and herbicides for the production of crops, livestock or poultry. As
153 used in this subdivision, the term "farm machinery and equipment" means new or used farm
154 tractors and such other new or used farm machinery and equipment and repair or replacement
155 parts thereon **and any accessories for and upgrades to such farm machinery and equipment,**
156 **rotary mowers used exclusively for agricultural purposes,** and supplies and lubricants used
157 exclusively, solely, and directly for producing crops, raising and feeding livestock, fish, poultry,
158 pheasants, chukar, quail, or for producing milk for ultimate sale at retail, including field drain
159 tile, and one-half of each purchaser's purchase of diesel fuel therefor which is:

160 (a) Used exclusively for agricultural purposes;

161 (b) Used on land owned or leased for the purpose of producing farm products; and

(c) Used directly in producing farm products to be sold ultimately in processed form or otherwise at retail or in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail;

(23) Except as otherwise provided in section 144.032, all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil for domestic use and in any city not within a county, all sales of metered or unmetered water service for domestic use:

(a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;

(b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's utility service rate classification and the provision of service thereunder shall be conclusive as to whether or not the utility must charge sales tax;

(c) Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use

198 portion of the purchase. The person making such purchases on behalf of occupants of residential
199 apartments or condominiums shall have standing to apply to the director of revenue for such
200 credit or refund;

201 (24) All sales of handicraft items made by the seller or the seller's spouse if the seller or
202 the seller's spouse is at least sixty-five years of age, and if the total gross proceeds from such
203 sales do not constitute a majority of the annual gross income of the seller;

204 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 4061, 4071,
205 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United States Code. The director of
206 revenue shall promulgate rules pursuant to chapter 536 to eliminate all state and local sales taxes
207 on such excise taxes;

208 (26) Sales of fuel consumed or used in the operation of ships, barges, or waterborne
209 vessels which are used primarily in or for the transportation of property or cargo, or the
210 conveyance of persons for hire, on navigable rivers bordering on or located in part in this state,
211 if such fuel is delivered by the seller to the purchaser's barge, ship, or waterborne vessel while
212 it is afloat upon such river;

213 (27) All sales made to an interstate compact agency created pursuant to sections 70.370
214 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such
215 agency as provided pursuant to the compact;

216 (28) Computers, computer software and computer security systems purchased for use
217 by architectural or engineering firms headquartered in this state. For the purposes of this
218 subdivision, "headquartered in this state" means the office for the administrative management
219 of at least four integrated facilities operated by the taxpayer is located in the state of Missouri;

220 (29) All livestock sales when either the seller is engaged in the growing, producing or
221 feeding of such livestock, or the seller is engaged in the business of buying and selling, bartering
222 or leasing of such livestock;

223 (30) All sales of barges which are to be used primarily in the transportation of property
224 or cargo on interstate waterways;

225 (31) Electrical energy or gas, whether natural, artificial or propane, water, or other
226 utilities which are ultimately consumed in connection with the manufacturing of cellular glass
227 products or in any material recovery processing plant as defined in subdivision (4) of this
228 subsection;

229 (32) Notwithstanding other provisions of law to the contrary, all sales of pesticides or
230 herbicides used in the production of crops, aquaculture, livestock or poultry;

231 (33) Tangible personal property and utilities purchased for use or consumption directly
232 or exclusively in the research and development of agricultural/biotechnology and plant genomics
233 products and prescription pharmaceuticals consumed by humans or animals;

234 (34) All sales of grain bins for storage of grain for resale;

235 (35) All sales of feed which are developed for and used in the feeding of pets owned by

236 a commercial breeder when such sales are made to a commercial breeder, as defined in section

237 273.325, and licensed pursuant to sections 273.325 to 273.357;

238 (36) All purchases by a contractor on behalf of an entity located in another state,

239 provided that the entity is authorized to issue a certificate of exemption for purchases to a

240 contractor under the provisions of that state's laws. For purposes of this subdivision, the term

241 "certificate of exemption" shall mean any document evidencing that the entity is exempt from

242 sales and use taxes on purchases pursuant to the laws of the state in which the entity is located.

243 Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's

244 exemption certificate as evidence of the exemption. If the exemption certificate issued by the

245 exempt entity to the contractor is later determined by the director of revenue to be invalid for any

246 reason and the contractor has accepted the certificate in good faith, neither the contractor or the

247 exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result

248 of use of the invalid exemption certificate. Materials shall be exempt from all state and local

249 sales and use taxes when purchased by a contractor for the purpose of fabricating tangible

250 personal property which is used in fulfilling a contract for the purpose of constructing, repairing

251 or remodeling facilities for the following:

252 (a) An exempt entity located in this state, if the entity is one of those entities able to issue

253 project exemption certificates in accordance with the provisions of section 144.062; or

254 (b) An exempt entity located outside the state if the exempt entity is authorized to issue

255 an exemption certificate to contractors in accordance with the provisions of that state's law and

256 the applicable provisions of this section;

257 (37) All sales or other transfers of tangible personal property to a lessor who leases the

258 property under a lease of one year or longer executed or in effect at the time of the sale or other

259 transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections

260 238.010 to 238.100;

261 (38) Sales of tickets to any collegiate athletic championship event that is held in a facility

262 owned or operated by a governmental authority or commission, a quasi-governmental agency,

263 a state university or college or by the state or any political subdivision thereof, including a

264 municipality, and that is played on a neutral site and may reasonably be played at a site located

265 outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that

266 is not located on the campus of a conference member institution participating in the event;

267 (39) All purchases by a sports complex authority created under section 64.920, and all

268 sales of utilities by such authority at the authority's cost that are consumed in connection with

269 the operation of a sports complex leased to a professional sports team;

270 (40) Beginning January 1, 2009, but not after January 1, 2015, materials, replacement
271 parts, and equipment purchased for use directly upon, and for the modification, replacement,
272 repair, and maintenance of aircraft, aircraft power plants, and aircraft accessories;

273 (41) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or
274 similar places of business for use in the normal course of business and money received by a
275 shooting range or similar places of business from patrons and held by a shooting range or similar
276 place of business for redistribution to patrons at the conclusion of a shooting event.

144.070. 1. At the time the owner of any new or used motor vehicle, trailer, boat, or
2 outboard motor which was acquired in a transaction subject to sales tax under the Missouri sales
3 tax law makes application to the director of revenue for an official certificate of title and the
4 registration of the motor vehicle, trailer, boat, or outboard motor as otherwise provided by law,
5 the owner shall present to the director of revenue evidence satisfactory to the director of revenue
6 showing the purchase price exclusive of any charge incident to the extension of credit paid by
7 or charged to the applicant in the acquisition of the motor vehicle, trailer, boat, or outboard
8 motor, or that no sales tax was incurred in its acquisition, and if sales tax was incurred in its
9 acquisition, the applicant shall pay or cause to be paid to the director of revenue the sales tax
10 provided by the Missouri sales tax law in addition to the registration fees now or hereafter
11 required according to law, and the director of revenue shall not issue a certificate of title for any
12 new or used motor vehicle, trailer, boat, or outboard motor subject to sales tax as provided in the
13 Missouri sales tax law until the tax levied for the sale of the same under sections 144.010 to
14 144.510 has been paid as provided in this section or is registered under the provisions of
15 subsection 5 of this section.

16 2. As used in subsection 1 of this section, the term "purchase price" shall mean the total
17 amount of the contract price agreed upon between the seller and the applicant in the acquisition
18 of the motor vehicle, trailer, boat, or outboard motor, regardless of the medium of payment
19 therefor.

20 3. In the event that the purchase price is unknown or undisclosed, or that the evidence
21 thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisement by
22 the director.

23 4. The director of the department of revenue shall endorse upon the official certificate
24 of title issued by the director upon such application an entry showing that such sales tax has been
25 paid or that the motor vehicle, trailer, boat, or outboard motor represented by such certificate is
26 exempt from sales tax and state the ground for such exemption.

27 5. Any person, company, or corporation engaged in the business of renting or leasing
28 motor vehicles, trailers, boats, or outboard motors, which are to be used exclusively for rental
29 or lease purposes, and not for resale, may apply to the director of revenue for authority to operate

30 as a leasing company. Any company approved by the director of revenue may pay the tax due
31 on any motor vehicle, trailer, boat, or outboard motor as required in section 144.020 at the time
32 of registration thereof or in lieu thereof may pay a sales tax as provided in sections 144.010,
33 144.020, 144.070 and 144.440. A sales tax shall be charged to and paid by a leasing company
34 which does not exercise the option of paying in accordance with section 144.020, on the amount
35 charged for each rental or lease agreement while the motor vehicle, trailer, boat, or outboard
36 motor is domiciled in this state. Any motor vehicle, trailer, boat, or outboard motor which is
37 leased as the result of a contract executed in this state shall be presumed to be domiciled in this
38 state.

39 6. Any corporation may have one or more of its divisions separately apply to the director
40 of revenue for authorization to operate as a leasing company, provided that the corporation:

41 (1) Has filed a written consent with the director authorizing any of its divisions to apply
42 for such authority;

43 (2) Is authorized to do business in Missouri;

44 (3) Has agreed to treat any sale of a motor vehicle, trailer, boat, or outboard motor from
45 one of its divisions to another of its divisions as a sale at retail [within the meaning of
46 subdivision (9) of subsection 1 of section 144.010];

47 (4) Has registered under the fictitious name provisions of sections 417.200 to 417.230
48 each of its divisions doing business in Missouri as a leasing company; and

49 (5) Operates each of its divisions on a basis separate from each of its other divisions.
50 However, when the transfer of a motor vehicle, trailer, boat or outboard motor occurs within a
51 corporation which holds a license to operate as a motor vehicle or boat dealer pursuant to
52 sections 301.550 to 301.573 the provisions in subdivision (3) of this subsection shall not apply.

53 7. If the owner of any motor vehicle, trailer, boat, or outboard motor desires to charge
54 and collect sales tax as provided in this section, the owner shall make application to the director
55 of revenue for a permit to operate as a motor vehicle, trailer, boat, or outboard motor leasing
56 company. The director of revenue shall promulgate rules and regulations determining the
57 qualifications of such a company, and the method of collection and reporting of sales tax charged
58 and collected. Such regulations shall apply only to owners of motor vehicles, trailers, boats, or
59 outboard motors, electing to qualify as motor vehicle, trailer, boat, or outboard motor leasing
60 companies under the provisions of subsection 5 of this section, and no motor vehicle renting or
61 leasing, trailer renting or leasing, or boat or outboard motor renting or leasing company can come
62 under sections 144.010, 144.020, 144.070 and 144.440 unless all motor vehicles, trailers, boats,
63 and outboard motors held for renting and leasing are included.

64 8. Beginning July 1, 2010, any motor vehicle dealer licensed under section 301.560
65 engaged in the business of selling motor vehicles or trailers may apply to the director of revenue

66 for authority to collect and remit the sales tax required under this section on all motor vehicles
67 sold by the motor vehicle dealer. A motor vehicle dealer receiving authority to collect and remit
68 the tax is subject to all provisions under sections 144.010 to 144.525. Any motor vehicle dealer
69 authorized to collect and remit sales taxes on motor vehicles under this subsection shall be
70 entitled to deduct and retain an amount equal to two percent of the motor vehicle sales tax
71 pursuant to section 144.140. Any amount of the tax collected under this subsection that is
72 retained by a motor vehicle dealer pursuant to section 144.140 shall not constitute state revenue.
73 In no event shall revenues from the general revenue fund or any other state fund be utilized to
74 compensate motor vehicle dealers for their role in collecting and remitting sales taxes on motor
75 vehicles. In the event this subsection or any portion thereof is held to violate article IV, section
76 30(b) of the Missouri Constitution, no motor vehicle dealer shall be authorized to collect and
77 remit sales taxes on motor vehicles under this section. No motor vehicle dealer shall seek
78 compensation from the state of Missouri or its agencies if a court of competent jurisdiction
79 declares that the retention of two percent of the motor vehicle sales tax is unconstitutional and
80 orders the return of such revenues.

81 **144.527. 1. In addition to the exemptions granted under this chapter, there shall**
82 **also be specifically exempted from state and local sales and use taxes defined, levied, or**
83 **calculated under section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761,**
84 **and section 238.235 all sales of farm products sold at a farmers' market.**

85 **2. For purposes of this section "farm products" shall mean any fresh fruits,**
86 **vegetables, mushrooms, nuts, shell eggs, honey or other bee products, maple syrup or**
87 **maple sugar, flowers, nursery stock and other horticultural commodities, livestock food**
88 **products, including meat, milk, cheese, and other dairy products, food products of**
89 **"aquaculture", as defined in section 277.024, including fish, oysters, clams, mussels, and**
90 **other molluscan shellfish taken from the waters of the state, products from any tree, vine,**
91 **or plant and other flowers, or any of the products listed in this subdivision that have been**
92 **processed by the participating farmer, including, but not limited to, baked goods made**
93 **with farm products.**

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

100 **252.040. 1. No wildlife shall be pursued, taken, killed, possessed or disposed of except**
101 **in the manner, to the extent and at the time or times permitted by such rules and regulations; and**

any pursuit, taking, killing, possession or disposition thereof, except as permitted by such rules and regulations, are hereby prohibited. Any person violating this section shall be guilty of a misdemeanor except that any person violating any of the rules and regulations pertaining to record-keeping requirements imposed on licensed fur buyers and fur dealers shall be guilty of an infraction and shall be fined not less than ten dollars nor more than one hundred dollars.

2. Wild elk may be destroyed by the land owner or lessor of land when such wild elk have caused any damage to agricultural property, including but not limited to fences and crops.

262.005. 1. Agriculture which provides food, energy, and security is the foundation and stabilizing force of Missouri's economy. To protect this vital sector of Missouri's economy, it shall be the right of persons to raise livestock in a humane manner without the state imposing an undue economic burden on livestock owners.

2. As used in this section, the following terms shall mean:

(1) "Generally accepted scientific principles", agricultural standards and practices established by the University of Missouri, and the most current industry standards and practices;

(2) "Humane manner", care of livestock regarding the livestock's health and environment in compliance with generally accepted scientific principles;

(3) "Undue economic burden", expenses incurred resulting from changes in agricultural practices deemed legal under current state or local laws or ordinances.

263.190. 1. [The plants musk thistle (Carduus nutans L.), Scotch thistle (Onoprodum acanthium L.) and Canada thistle (Cirsium arvense) are hereby designated as noxious weeds. All owners of land shall control all such plants growing upon their land] As used in sections 263.190 to 263.474, "noxious weed" means any weed designated as noxious by rules promulgated by the director of the department of agriculture. The department shall maintain a list of such noxious weeds and shall make such list available to the public. The department of agriculture shall promulgate rules necessary to implement the provisions of this subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this subsection shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This subsection and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2011, shall be invalid and void.

2. It shall be the duty of every owner of lands in this state, **including but not limited to any person, association of persons, corporation, partnership, state highways and transportation commission, state department, state agency, county commission, township board, school board, drainage board, governing body of an incorporated city, railroad company or other transportation company and such company's authorized agent, and any person supervising state-owned lands** to control all [Canada, musk, or Scotch thistles] **noxious weeds** growing thereon so often in each and every year as shall be sufficient to prevent [said thistles] **such noxious weeds** from going to seed. If any owner of such land shall knowingly allow any [Canada, musk, or Scotch thistles] **noxious weeds** to grow thereon, such owner shall forfeit and pay the sum of one hundred dollars to the county commission for every such offense, and such sum forfeited plus court costs may be recovered by civil action instituted by the prosecuting attorney in the name of the county commission before any associate circuit judge of the county in which the offense is committed. All sums recovered by virtue of this section shall be paid to the use of the county control fund.

3. Before initiating any civil action under this section, the prosecuting attorney of the county in which the land, or the greater part thereof, is located shall notify the owner of the land of the requirements of this law, by certified mail, return receipt requested, from a list supplied by the officer who prepares the tax list, and shall allow the owner of the land fifteen days from acknowledgment date of return receipt, or date of refusal of acceptance, as the case may be, to **initiate control of** all such plants growing upon [his] **the owner's** land. Failure of the owner to **initiate control of** such plants within the fifteen-day period shall be prima facie evidence of the owner's knowledge that [he] **the owner** is in violation of this law, and each fifteen days the violation continues after the initial fifteen-day period shall, for the purpose of forfeiture and penalty herein, be considered a separate offense.

4. All sales of noxious weed species are prohibited.

263.200. 1. In addition to the remedies provided in section 263.190, when [Canada, musk, or Scotch thistles] **noxious weeds** are discovered growing on any lands in the county, it shall be the duty of the county commission to control such [thistles] **noxious weeds** so as to prevent the seed from ripening, and for that purpose the county commission, or its agents, servants, or employees shall have authority to enter on such lands without being liable to an action of trespass therefor, and shall have such official immunity as exists at common law for any misfeasance or damages occurring in connection with the attempt to control [Canada, musk, or Scotch thistles] **noxious weeds**. Notwithstanding any provision of law to the contrary, the county shall be liable for any misfeasance or actual damages caused by its agents, servants, or employees in connection with the attempt to control [Canada, musk, or Scotch thistles] **noxious weeds**. The landowner shall owe no duty of care to such persons, except that which the

landowner owes to trespassers. The county commission shall keep an accurate account of the expenses incurred in controlling the [thistles] **noxious weeds**, and shall verify such statement under seal of the county commission, and transmit the same to the officer whose duty it is or may be to extend state and county taxes on tax books or bills against real estate; and such officer shall extend the aggregate expenses so charged against each tract of land as a special tax, which shall then become a lien on the lands, and be collected as state and county taxes are collected by law and paid to the county commission and credited to the county control fund.

2. Before proceeding to control [Canada, musk, or Scotch thistles] **noxious weeds** as provided in this section, the county commission of the county in which the land, or the greater part thereof, is located shall notify the owner of the land of the requirements of this law, by certified mail, return receipt requested, from a list supplied by the officer who prepares the tax list, and shall allow the owner of the land fifteen days from acknowledgment date of return receipt, or date of refusal of acceptance of delivery, as the case may be, to control all such [plants] **noxious weeds** growing upon [his] the owner's land.

3. Any land or properties that are owned solely by a political subdivision in a city not within a county shall be subject to all provisions of sections 263.190, 263.200, and 263.240.

263.220. It shall be the duty of the prosecuting attorney of the county to prosecute all actions brought under [sections 263.190 to 263.240] **section 263.190**.

263.240. Any person who shall violate any of the provisions of [sections 263.210 to 263.240] shall, upon conviction, be] **section 263.190 is, upon conviction, guilty of a misdemeanor**.

268.121. It shall be the duty of the director from time to time to [cause to be published in book form] **create** a list of all brands on record at [the time of the publication] **that time and make such list available to the public on a publicly-accessible website**. The [lists may be supplemented] **list shall be updated** from time to time. The [publication] **list** shall contain a facsimile of all brands recorded and the owner's name and post-office address. The records shall be arranged in convenient form for reference. [It shall be the duty of the director to send one copy of the brand book and supplements to the county recorder of deeds of each county and to each licensed livestock market and slaughter plant in the state. The books and supplements shall be furnished without cost to the livestock market or slaughter plant or to the county and shall be kept as a matter of public record.] The [books and supplements] **list** may be sold to the general public at the cost of **its** printing and mailing [each book].

275.360. Any producer or grower may, by the use of forms provided by the director, have the fee paid and all future fees paid or collected from him pursuant to sections 275.300 to 275.370 refunded to him, provided such request for refund is in the office of the director within

208 sixty days following the payment of such fee. Apples **and rice** will be exempt from this
209 provision.

210 276.401. 1. Sections 276.401 to 276.582 shall be known as the "Missouri Grain Dealer
211 Law".

212 2. The provisions of the Missouri grain dealer law shall apply to grain purchases where
213 title to the grain transfers from the seller to the buyer within the state of Missouri.

214 3. Unless otherwise specified by contractual agreement, title shall be deemed to pass to
215 the buyer as follows:

216 (1) On freight on board (FOB) origin or freight on board (FOB) basing point contracts,
217 title transfers at time and place of shipment;

218 (2) On delivered contracts, when and where constructively placed, or otherwise made
219 available at buyer's original destination;

220 (3) On contracts involving in-store commodities, at the storing warehouse and at the time
221 of contracting or transfer, and/or mailing of documents, if required, by certified mail, unless and
222 to the extent warehouse tariff, warehouse receipt and/or storage contract assumes the risk of loss
223 and/or damage.

224 4. As used in sections 276.401 to 276.582, unless the context otherwise requires, the
225 following terms mean:

226 (1) "Auditor", a person appointed under sections 276.401 to 276.582 by the director to
227 assist in the administration of sections 276.401 to 276.582, and whose duties include making
228 inspections, audits and investigations authorized under sections 276.401 to 276.582;

229 (2) "Authorized agent", any person who has the legal authority to act on behalf of, or for
230 the benefit of, another person;

231 (3) "Buyer", any person who buys or contracts to buy grain;

232 (4) "Certified public accountant", any person licensed as such under chapter 326;

233 (5) "Claimant", any person who requests payment for grain sold by him to a dealer, but
234 who does not receive payment because the purchasing dealer fails or refuses to make payment;

235 (6) "Credit sales contracts", a conditional grain sales contract wherein payment and/or
236 pricing of the grain is deferred to a later date. Credit sales contracts include, but are not limited
237 to, all contracts meeting the definition of deferred payment contracts, and/or delayed price
238 contracts;

239 (7) "Current assets", resources that are reasonably expected to be realized in cash, sold,
240 or consumed (prepaid items) within one year of the balance sheet date;

241 (8) "Current liabilities", obligations reasonably expected to be liquidated within one year
242 and the liquidation of which is expected to require the use of existing resources, properly
243 classified as current assets, or the creation of additional liabilities. Current liabilities include

obligations that, by their terms, are payable on demand unless the creditor has waived, in writing, the right to demand payment within one year of the balance sheet date;

(9) "Deferred payment agreement", a conditional grain sales transaction establishing an agreed upon price for the grain and delaying payment to an agreed upon later date or time period. Ownership of the grain, and the right to sell it, transfers from seller to buyer so long as the conditions specified in section 276.461 and section 411.325 are met;

(10) "Deferred pricing agreement", a conditional grain sales transaction wherein no price has been established on the grain, the seller retains the right to price the grain later at a mutually agreed upon method of price determination. Deferred pricing agreements include, but are not limited to, contracts commonly known as no price established contracts, price later contracts, and basis contracts on which the purchase price is not established at or before delivery of the grain. Ownership of the grain, and the right to sell it, transfers from seller to buyer so long as the conditions specified in section 276.461 and section 411.325 are met;

(11) "Delivery date" shall mean the date upon which the seller transfers physical possession, or the right of physical possession, of the last unit of grain in any given transaction;

(12) "Department", the Missouri department of agriculture;

(13) "Designated representative", an employee or official of the department designated by the director to assist in the administration of sections 276.401 to 276.582;

(14) "Director", the director of the Missouri department of agriculture or his designated representative;

(15) "Generally accepted accounting principles", the conventions, rules and procedures necessary to define accepted accounting practice, which include broad guidelines of general application as well as detailed practices and procedures generally accepted by the accounting profession, and which have substantial authoritative support from the American Institute of Certified Public Accountants;

(16) "Grain", all grains for which the United States Department of Agriculture has established standards under the United States Grain Standards Act, Sections 71 to 87, Title 7, United States Code, and any other agricultural commodity or seed prescribed by the director by regulation;

(17) "Grain dealer" or "dealer", any person engaged in the business of, or as a part of his business participates in, buying grain where title to the grain transfers from the seller to the buyer within the state of Missouri. "Grain dealer" or "dealer" shall not be construed to mean or include:

(a) Any person or entity who is a member of a recognized board of trade or futures exchange and whose trading in grain is limited solely to trading with other members of a recognized board of trade or futures exchange; provided, that grain purchases from a licensed

280 warehouseman, farmer/producer or any other individual or entity in a manner other than through
281 the purchase of a grain futures contract on a recognized board of trade or futures exchange shall
282 be subject to sections 276.401 to 276.582. Exempted herein are all futures transactions;

283 (b) A producer or feeder of grain for livestock or poultry buying grain for his own
284 farming or feeding purposes who purchases grain exclusively from licensed grain dealers or
285 whose total grain purchases from producers during his or her fiscal year do not exceed [one
286 hundred thousand dollars] **fifty thousand bushels**;

287 (c) Any person or entity whose grain purchases in the state of Missouri are made
288 exclusively from licensed grain dealers;

289 (d) A manufacturer or processor of registered or unregistered feed whose total grain
290 purchases from producers during his or her fiscal year does not exceed one hundred thousand
291 dollars and who pays for all grain purchases from producers at the time of physical transfer of
292 the grain from the seller or his or her agent to the buyer or his or her agent and whose resale of
293 such grain is solely in the form of manufactured or processed feed or feed by-products or whole
294 feed grains to be used by the purchaser thereof as feed;

295 (18) "Grain transport vehicle", a truck, tractor-trailer unit, wagon, pup, or any other
296 vehicle or trailer used by a dealer, whether owned or leased by him, to transport grain which he
297 has purchased; except that, bulk or bagged feed delivery trucks which are used principally for
298 the purpose of hauling feed and any trucks for which the licensed gross weight does not exceed
299 twenty-four thousand pounds shall not be construed to be a grain transport vehicle;

300 (19) "Insolvent" or "insolvency", (a) an excess of liabilities over assets or (b) the inability
301 of a person to meet his financial obligations as they come due, or both (a) and (b);

302 (20) "Interested person", any person having a contractual or other financial interest in
303 grain sold to a dealer, licensed, or required to be licensed;

304 (21) "Location", any site other than the principal office where the grain dealer engages
305 in the business of purchasing grain;

306 (22) "Minimum price contract", a conditional grain sales transaction establishing an
307 agreed upon minimum price where the seller may participate in subsequent price gain, if any.
308 Ownership of the grain, and the right to sell it, transfers from the seller to the buyer so long as
309 the conditions specified in section 276.461 and section 411.325 are met;

310 (23) "Person", any individual, partnership, corporation, cooperative, society, association,
311 trustee, receiver, public body, political subdivision or any other legal or commercial entity of any
312 kind whatsoever, and any member, officer or employee thereof;

313 (24) "Producer", any owner, tenant or operator of land who has an interest in and
314 receives all or any part of the proceeds from the sale of grain or livestock produced thereon;

315 (25) "Purchase", to buy or contract to buy grain;

(26) "Sale", the passing of title from the seller to the buyer in consideration of the payment or promise of payment of a certain price in money, or its equivalent;

(27) "Value", any consideration sufficient to support a simple contract.

537.850. 1. Sections 537.850 to 537.862 shall be known and may be cited as the "Agritourism Promotion Act".

2. As used in sections 537.850 to 537.862, the following terms shall mean:

(1) "Agritourism activity", any activity which allows members of the general public for recreational, entertainment, or educational purposes to view or enjoy rural activities, including but not limited to farming activities, ranching activities, or historic, cultural, or natural attractions. An activity may be an agritourism activity whether or not the participant pays to participate in the activity. An activity is not an agritourism activity if the participant is paid to participate in the activity;

(2) "Department", the state department of agriculture;

(3) "Director", the director of the department of agriculture;

(4) "Inherent risks of a registered agritourism activity", those dangers or conditions which are an integral part of such agritourism activity, including but not limited to certain hazards such as surface and subsurface conditions; natural conditions of land, vegetation, and waters; the behavior of wild or domestic animals; and ordinary dangers of structures or equipment ordinarily used in farming or ranching operations. Inherent risks of a registered agritourism activity also includes the potential of a participant to act in a negligent manner that may contribute to injury to the participant or others, such as failing to follow instructions given by the registered agritourism operator or failing to exercise reasonable caution while engaging in the registered agritourism activity;

(5) "Participant", any person who engages in a registered agritourism activity;

(6) "Registered agritourism activity", any agritourism activity registered with the director of the department of agriculture under section 537.853, and any rules promulgated thereunder;

(7) "Registered agritourism location", a specific parcel of land which is registered with the director of the department of agriculture under section 537.853, and any rules promulgated thereunder, and where a registered agritourism operator engages in registered agritourism activities;

(8) "Registered agritourism operator", any person who is engaged in the business of providing one or more agritourism activities and is registered with the director of the department of agriculture under section 537.853, and any rules promulgated thereunder.

350 **537.853. 1. Any person who is engaged in the business of providing one or more**
351 **agritourism activities may register with the director of the department of agriculture. The**
352 **registration shall contain all of the following:**

353 **(1) Information describing the agritourism activity which the person conducts or**
354 **intends to conduct;**

355 **(2) Information describing the location where the person conducts or intends to**
356 **conduct such agritourism activity.**

357 **2. The department shall maintain a list of all registered agritourism operators, the**
358 **registered agritourism activities conducted by each operator, and the registered**
359 **agritourism location where the operator conducts such activities. Such list shall be made**
360 **available to the public. The department shall promote and publicize registered agritourism**
361 **operators, activities, and locations to advance the purpose of sections 537.850 to 537.862**
362 **by promoting and encouraging tourism.**

363 **3. Registration under this section shall be for a period of two years.**

364 **4. A registration fee not to exceed one hundred dollars may be imposed on an**
365 **applicant to cover the actual administrative costs associated with such registration under**
366 **this section.**

367 **537.856. 1. At every registered agritourism location, the registered agritourism**
368 **operator shall post and maintain signage which contains the warning notice specified in**
369 **subsection 3 of this section. The requirements of this section shall be deemed satisfied if**
370 **such signage is placed in a clearly visible location at or near the registered agritourism**
371 **location. The warning notice shall appear on the sign in black letters, with each letter to**
372 **be at least one inch in height.**

373 **2. Every written contract entered into by a registered agritourism operator for the**
374 **providing of a registered agritourism activity shall contain in clearly readable print the**
375 **warning notice and language specified in subsection 3 of this section.**

376 **3. The required signage under this section shall contain the following warning**
377 **notice:**

378 **"WARNING: Under Missouri law, there is no liability for an injury or death of a**
379 **participant in a registered agritourism activity conducted at this registered agritourism**
380 **location if such injury or death results from the inherent risks of such agritourism activity.**
381 **Inherent risks of agritourism activities include, but are not limited to, the potential of you**
382 **as a participant to act in a negligent manner that may contribute to your injury or death**
383 **and the potential of another participant to act in a negligent manner that may contribute**
384 **to your injury or death. You are assuming the risk of participating in this registered**
385 **agritourism activity."**

386 4. Upon request, the registered agritourism operator shall provide to any
387 participant a written description of the registered agritourism activity, as set forth in the
388 registration under section 537.853 for which sections 537.850 to 537.862 limits the
389 registered agritourism operator's liability at the registered agritourism location.

390 537.859. 1. Any participant is assuming the inherent risks of a registered
391 agritourism activity when such participant engages in such agritourism activity. Except
392 as provided in subsection 2 of this section, a registered agritourism operator is not liable
393 for injury to or death of a participant resulting from the inherent risks of agritourism
394 activities so long as the warning contained in section 537.856 is posted as required and,
395 except as provided in subsection 2 of this section, no participant or participant's
396 representative shall maintain an action against or recover from a registered agritourism
397 operator for injury, loss, damage, or death of the participant resulting exclusively from any
398 of the inherent risks of agritourism activities.

399 2. Nothing in sections 537.850 to 537.862 shall prevent or limit the liability of a
400 registered agritourism operator if the registered agritourism operator:

401 (1) Injures the participant by willful or wanton conduct; or

402 (2) Has actual knowledge of a dangerous condition in the land, facilities, or
403 equipment used in the registered agritourism activity or the dangerous propensity of a
404 particular animal used in such activity and does not make such dangerous condition known
405 to a participant and such dangerous condition causes the participant to sustain injuries.

406 3. In any action for damages for personal injury, death, or property damage arising
407 from the operation of a registered tourism activity in which an owner or operator is named
408 as a defendant, it shall be an affirmative defense to that liability that:

409 (1) The injured person assumed the risk;

410 (2) The injured person deliberately disregarded conspicuously posted signs, verbal
411 instructions, or other warnings regarding safety measures during the activity; or

412 (3) Any equipment, animals, or appliance used by the injured person during the
413 activity were used in a manner or for a purpose other than that for which a reasonable
414 person should have known they were intended.

415 537.862. 1. There is hereby created in the state treasury the "Agritourism Fee
416 Fund", which shall consist of any moneys appropriated to the fund and registration fees
417 collected under section 537.853. The state treasurer shall be custodian of the fund. In
418 accordance with sections 30.170 and 30.180, the state treasurer may approve
419 disbursements. Upon appropriation, money in the fund shall be used solely for placement
420 and maintenance of directional signage and the administration of sections 537.850 to
421 537.862.

2. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund.

3. The state treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

[263.205. 1. The plant multiflora rose (rosa multiflora) is hereby declared to be a noxious weed; except, notwithstanding any other provision of this section, multiflora rose (rosa multiflora) shall not be considered a noxious weed when cultivated for or used as understock for cultivated roses.

2. The governing body of any county of this state may opt to establish a "County Noxious Weed Fund" for the purpose of making grants on a cost share basis for the control of any noxious weed, as the plant may be designated under this section.

3. Any county opting to establish a county noxious weed fund, shall establish a noxious weed control program. No resident or owner of land of any county shall be required to participate in a county noxious weed control program; however, any resident or landowner making application for cost share grants under this section shall participate in said program.

4. For the purpose of administering the county noxious weed fund, the county governing body shall have sole discretion of awarding cost share grants under this section.

5. For the purpose of funding the county noxious weed fund, the county governing body may appropriate county funds, and/or solicit municipality, state agency, state general revenue, and federal agency funds. All such funds shall be deposited in the county noxious weed fund to be expended for the sole purpose of controlling noxious weeds so designated under this section.

6. Any county opting to establish a county noxious weed control program under this section may make rules and regulations governing said program, and any county opting to establish a county noxious weed fund under this section shall establish a cost share ratio on an annual basis beginning with the creation of the fund.]

[263.230. It shall be the duty of any person or persons, association of persons, corporations, partnerships, the state highways and transportation commission, the county commissions, the township boards, school boards, drainage boards, the governing bodies of incorporated cities, railroad companies and other transportation companies or their authorized agents and those supervising state-owned lands to control the spread of and to eradicate by methods approved by the state department of agriculture field bindweed (convolvulus arvensis) hereby designated as a noxious and dangerous weed to agriculture.]

[263.232. It shall be the duty of any person or persons, association of persons, corporations, partnerships, the state highways and transportation commission, any state department, any state agency, the county commissions, the township boards, school boards, drainage boards, the governing bodies of incorporated cities, railroad companies and other transportation companies or their authorized agents and those supervising state-owned lands:

(1) To control and eradicate the spread of cut-leaved teasel (*Dipsacus laciniatus*) and common teasel (*Dipsacus fullonum*), which are hereby designated as noxious and dangerous weeds to agriculture, by methods in compliance with the manufacturer's label instructions when chemical herbicides are used for such purposes;

(2) To control the spread of kudzu vine (*Pueraria lobata*), which is hereby designated as a noxious and dangerous weed to agriculture, by methods in compliance and conformity with the manufacturer's label instructions when chemical herbicides are used for such purposes; and

(3) To control the spread of spotted knapweed (*Centaurea stoebe* ssp. *micranthos*, including all subspecies), which is hereby designated as a noxious and dangerous weed to agriculture, by methods in compliance and conformity with the manufacturer's label instructions when chemical herbicides are used for such purposes.]

[263.241. The plant, purple loosestrife (*Lythrum salicaria*), and any hybrids thereof, is hereby designated a noxious weed. No person shall buy, sell, offer for sale, distribute or plant seeds, plants or parts of plants of purple loosestrife without a permit issued by the Missouri department of conservation. Such permits shall be issued only for experiments to control and eliminate nuisance weeds. Any person who violates the provisions of this section shall be guilty of a class A misdemeanor.]

[263.450. As used in sections 263.450 to 263.474, the term "noxious weed" includes bindweed (*Convolvulus arvensis*), Johnson grass (*Sorghum halepense*), multiflora rose (*Rosa multiflora*) except when cultivated for or used as understock for cultivated roses, Canada thistle (*Cirsium arvense*), musk thistle (*Carduus nutans* L.), Scotch thistle (*Onoprodum acanthium* L.), purple loosestrife (*Lythrum salicaria*), and any other weed designated as noxious by rules and regulations promulgated by the director of the department of agriculture.]

Section B. Because immediate action is necessary to have continuity in the study of urban farming issues, the repeal and reenactment of section 21.801 of section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace, and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and the

505 repeal and reenactment of section 21.801 of section A of this act shall be in full force and effect

506 upon its passage and approval.

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