

HOUSE AMENDMENT NO. ____

TO

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Offered By

1 AMEND House Amendment No. ____ to House Committee Substitute for Senate Bill No. 0668
2 Page ____ Line ____, by inserting after all of said line the following:

3 "Further amend said bill, Page 19, Section 143.115, Line 52, by inserting after all of said line the
4 following:

5 "144.059. 1. As used in this section, the term "'Made in USA' product" means any new
6 product that supports a claim to be made in the United States under the policy on "Made in USA"
7 claims enforced by the Federal Trade Commission, and that is not already exempt from state sales
8 taxes under any provision of state law.

9 2. In each year beginning on or after January 1, 2013, but ending on or before December
10 31, 2014, there is hereby specifically exempted from state sales tax law all retail sales of any
11 "Made in USA" product during a seven-day period beginning at 12:01 a.m. on July first and
12 ending at midnight on July seventh, unless July first is a Sunday. If July first is a Sunday, the
13 seven-day period shall begin on July second and end on July eighth. The exemption provided in
14 this section shall apply only to the first fifteen thousand dollars of each purchase of a "Made in
15 USA" product.

16 3. Any political subdivision may, by order or ordinance, allow the sales tax holiday
17 established in this section to apply to its local sales taxes. A political subdivision shall notify the
18 department of revenue not less than forty-five calendar days before the beginning date of the sales
19 tax holiday occurring in that year of any order or ordinance applying the sales tax holiday to its
20 local sales taxes.

21 4. After adopting an order or ordinance to apply the sales tax holiday established in this
22 section to the political subdivision's local sales taxes, a political subdivision may, by order or
23 ordinance, rescind the order or ordinance applying the sales tax holiday to its local sales taxes.
24 The political subdivision shall notify the department of revenue not less than forty-five calendar

1 days before the beginning date of the sales tax holiday occurring in that year of any order or
2 ordinance rescinding an order or ordinance to apply the sales tax holiday to its local sales taxes.

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

6 6. No sale of any motor vehicle, as defined in section 301.010, shall be exempt from any
7 sales tax under this section.”; and”; and

8
9 Further amend said bill by amending the title, enacting clause, and intersectional references
10 accordingly.