

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 51, Page 1, Section A, Line 11, by
2 inserting after all of said section and line, the following:

3
4 "144.527. 1. In addition to the exemptions granted under this chapter, there shall also be
5 specifically exempted from state and local sales and use taxes defined, levied, or calculated under
6 section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761, and section 238.235 all
7 sales of farm products sold at a farmers' market.

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

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

22 4. The provisions of this section do not apply to any farmer with estimated total annual sales
23 of twenty-five thousand dollars or more from participating in farmers' markets." ; and

24
25 Further amend said bill by amending the title, enacting clause, and intersectional references
26 accordingly.

Action Taken _____ Date _____