

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 24, Page 45, Section 144.030, Line 288,
2 by inserting after all of said line the following:

3 "144.055. 1. In addition to all other exemptions granted under this chapter, there is hereby
4 specifically exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761,
5 and from the computation of the tax levied, assessed, or payable under sections 144.010 to 144.525
6 and 144.600 to 144.761, electrical energy and gas, whether natural, artificial, or propane, water, coal,
7 and energy sources, chemicals, machinery, equipment, supplies, parts and materials used or
8 consumed in testing, installing, calibrating, maintaining, repairing, or restoring any machinery or
9 equipment that is exempted from sales and use taxes in accordance with section 144.054.

10 2. In addition to all other exemptions granted under this chapter, there is hereby specifically
11 exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and from the
12 computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to
13 144.761, electrical energy and gas, whether natural, artificial, or propane, water, coal, and energy
14 sources, chemicals, machinery, equipment, supplies, parts and materials used or consumed in the
15 manufacturing, processing, preparing, furnishing, compounding, or producing of food, or used in
16 research and development related to manufacturing, processing, preparing, furnishing, compounding
17 or producing food. For the purposes of this subsection, the term "processing" shall mean any mode
18 of treatment, act, or series of acts performed upon materials or food products to transform or reduce
19 them to a different state, thing or product, including treatment necessary to maintain or preserve such
20 processing by the producer at the location at which the food product is produced."; and

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22
23 Further amend said bill by amending the title, enacting clause, and intersectional references
24 accordingly.
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Action Taken _____ Date _____