

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 83, Page 43, Section 143.790, Line 255, by inserting after all of said line the
3 following:

4 "144.011. 1. For purposes of sections 144.010 to 144.525 and 144.600 to 144.748, and the
5 taxes imposed thereby, the definition of "retail sale" or "sale at retail" shall not be construed to
6 include any of the following:

7 (1) The transfer by one corporation of substantially all of its tangible personal property to
8 another corporation pursuant to a merger or consolidation effected under the laws of the state of
9 Missouri or any other jurisdiction;

10 (2) The transfer of tangible personal property incident to the liquidation or cessation of a
11 taxpayer's trade or business, conducted in proprietorship, partnership or corporate form, except to the
12 extent any transfer is made in the ordinary course of the taxpayer's trade or business;

13 (3) The transfer of tangible personal property to a corporation solely in exchange for its
14 stock or securities;

15 (4) The transfer of tangible personal property to a corporation by a shareholder as a
16 contribution to the capital of the transferee corporation;

17 (5) The transfer of tangible personal property to a partnership solely in exchange for a
18 partnership interest therein;

19 (6) The transfer of tangible personal property by a partner as a contribution to the capital of
20 the transferee partnership;

21 (7) The transfer of tangible personal property by a corporation to one or more of its
22 shareholders as a dividend, return of capital, distribution in the partial or complete liquidation of the
23 corporation or distribution in redemption of the shareholder's interest therein;

24 (8) The transfer of tangible personal property by a partnership to one or more of its partners
25 as a current distribution, return of capital or distribution in the partial or complete liquidation of the
26 partnership or of the partner's interest therein;

27 (9) The transfer of reusable containers used in connection with the sale of tangible personal
28 property contained therein for which a deposit is required and refunded on return;

29 (10) The purchase by persons operating eating or food service establishments, of items of a
30 nonreusable nature which are furnished to the customers of such establishments with or in
31 conjunction with the retail sales of their food or beverage. Such items shall include, but not be
32 limited to, wrapping or packaging materials and nonreusable paper, wood, plastic and aluminum
33 articles such as containers, trays, napkins, dishes, silverware, cups, bags, boxes, straws, sticks and
34 toothpicks;

35 (11) The purchase by persons operating hotels, motels or other transient accommodation
36 establishments, of items of a nonreusable nature which are furnished to the guests in the guests'
37 rooms of such establishments and such items are included in the charge made for such

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1 accommodations. Such items shall include, but not be limited to, soap, shampoo, tissue and other
2 toiletries and food or confectionery items offered to the guests without charge;

3 (12) The transfer of a manufactured home other than:

4 (a) A transfer which involves the delivery of the document known as the "Manufacturer's
5 Statement of Origin" to a person other than a manufactured home dealer, as defined in section
6 700.010, for purposes of allowing such person to obtain a title to the manufactured home from the
7 department of revenue of this state or the appropriate agency or officer of any other state;

8 (b) A transfer which involves the delivery of a "Repossessed Title" to a resident of this state
9 if the tax imposed by sections 144.010 to 144.525 was not paid on the transfer of the manufactured
10 home described in paragraph (a) of this subdivision;

11 (c) The first transfer which occurs after December 31, 1985, if the tax imposed by sections
12 144.010 to 144.525 was not paid on any transfer of the same manufactured home which occurred
13 before December 31, 1985; or

14 (13) Charges for initiation fees or dues to:

15 (a) Fraternal beneficiaries societies, or domestic fraternal societies, orders or associations
16 operating under the lodge system a substantial part of the activities of which are devoted to religious,
17 charitable, scientific, literary, educational or fraternal purposes; or

18 (b) Posts or organizations of past or present members of the Armed Forces of the United
19 States or an auxiliary unit or society of, or a trust or foundation for, any such post or organization
20 substantially all of the members of which are past or present members of the Armed Forces of the
21 United States or who are cadets, spouses, widows, or widowers of past or present members of the
22 Armed Forces of the United States, no part of the net earnings of which inures to the benefit of any
23 private shareholder or individual

24 (14) The sale of the right under a contract of six months or more for the right of first refusal
25 to purchase tickets for seating in a multi-purpose arena owned by a political subdivision and
26 managed or operated by a private business and located in a city with a population of more than three
27 hundred thousand inhabitants which is located in more than one county, when the contract is not for
28 the sale of the right to enter an event at such arena without the payment of an admission charge.

29 2. The assumption of liabilities of the transferor by the transferee incident to any of the
30 transactions enumerated in the above subdivisions (1) to (8) of subsection 1 of this section shall not
31 disqualify the transfer from the exclusion described in this section, where such liability assumption is
32 related to the property transferred and where the assumption does not have as its principal purpose
33 the avoidance of Missouri sales or use tax."; and

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35 Further amend said bill by amending the title, enacting clause, and intersectional references
36 accordingly.
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