

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 253, Page 6, Section 143.071, Line 85, by inserting after all of said Section
2 and Line the following:

3
4 "144.020. 1. A tax is hereby levied and imposed upon all sellers for the privilege of
5 engaging in the business of selling tangible personal property or rendering taxable service at retail in
6 this state. The rate of tax shall be as follows:

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

13 (2) A tax equivalent to four percent of the amount paid for admission and seating
14 accommodations[, or fees paid to,] or in any place of amusement, entertainment or recreation, games
15 and athletic events;

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

19 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and
20 long distance telecommunications service to telecommunications subscribers and to others through
21 equipment of telecommunications subscribers for the transmission of messages and conversations
22 and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto;
23 except that, the payment made by telecommunications subscribers or others, pursuant to section
24 144.060, and any amounts paid for access to the internet or interactive computer services shall not be
25 considered as amounts paid for telecommunications services;

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

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

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

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

Action Taken _____ Date _____

1 previously purchased the property under the conditions of "sale at retail" or leased or rented the
2 property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or
3 subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental
4 receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles,
5 mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in
6 this section and section 144.070. In no event shall the rental or lease of boats and outboard motors
7 be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor
8 shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement,
9 entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the
10 provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible
11 personal property which is exempt from the sales or use tax under section 144.030 upon a sale
12 thereof is likewise exempt from the sales or use tax upon the lease or rental thereof.

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

16
17 Further amend said bill by amending the title, enacting clause, and intersectional references
18 accordingly.