

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:

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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.  
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