

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 662, Page 1, Lines 2 and 3 of the Title, by  
2 deleting the words "notice of sales tax modifications" and inserting in lieu thereof the words "sales  
3 and use tax"; and

4  
5 Further amend said bill, Page 2, Section 144.021, Line 29 by inserting after said line the following:

6  
7 "144.059. 1. As used in this section, the term "'Made in USA' product" means any new  
8 product that supports a claim to be made in the United States under the policy on "Made in USA"  
9 claims enforced by the Federal Trade Commission and that is not already exempt from state sales  
10 taxes under any provision of state law.

11 2. In each year beginning on or after January 1, 2015, but ending on or before December 31,  
12 2016, retailers may specifically exempt from the state sales tax law all retail sales of any "Made in  
13 USA" product during a seven-day period beginning at 12:01 a.m. on July first and ending at  
14 midnight on July seventh, unless July first is a Sunday. If July first is a Sunday, the seven-day period  
15 shall begin on July second and end on July eighth. The exemption provided in this section shall  
16 apply only to the first fifteen thousand dollars of each purchase of a "Made in USA" product.

17 3. Any political subdivision may, by order or ordinance, allow the sales tax holiday  
18 established in this section to apply to its local sales taxes. A political subdivision shall notify the  
19 department of revenue not less than forty-five calendar days before the beginning date of the sales  
20 tax holiday occurring in that year of any order or ordinance applying the sales tax holiday to its local  
21 sales taxes.

22 4. After adopting an order or ordinance to apply the sales tax holiday established in this  
23 section to the political subdivision's local sales taxes, a political subdivision may, by order or  
24 ordinance, rescind the order or ordinance applying the sales tax holiday to its local sales taxes. The  
25 political subdivision shall notify the department of revenue not less than forty-five calendar days  
26 before the beginning date of the sales tax holiday occurring in that year of any order or ordinance  
27 rescinding an order or ordinance to apply the sales tax holiday to its local sales taxes.

28 5. Retailers that do not participate in the sales tax holiday may offer department of revenue  
29 sales tax refund forms to consumers to file for refunds directly from the department of revenue or  
30 offer on-site sales tax refunds in lieu of participating in the sales tax holiday.

31 6. No sale of any motor vehicle, as defined in section 301.010, shall be exempt from any  
32 sales tax under this section.

33 7. No sale of dispensed fuel shall be exempt from any sales tax under this section."; and  
34

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

Action Taken \_\_\_\_\_ Date \_\_\_\_\_