House Amendment NO
Offered By
AMEND House Committee Substitute for House Bill No. 1439, Page 6, Section 21.750, Line 46, by inserting after all of said Section and Line the following:
"144.064. <u>1. Except as provided in subsection 2 of this section</u> , no sales tax levied under this
chapter on any firearms or ammunition shall be levied at a rate that is higher than the sales tax levied
under this chapter or any other excise tax levied on any sporting goods or equipment or any hunting equipment.
2. (1) In addition to any other sales tax imposed under this chapter on the retail sale of any
handgun or ammunition, as such term is defined in section 571.063, a tax is hereby levied and
imposed upon every retail sale of any handgun or ammunition in this state at the rate of one cent per
transaction. All revenues derived from the tax imposed under this subsection shall be deposited in
the mental health services handgun and ammunition sales tax fund created in this subsection, and
shall be used solely to provide funds for mental health services, as such term is defined in section
208.152, for Missourians.
(2) There is hereby created in the state treasury the "Mental Health Services Handgun and
Ammunition Sales Tax Fund", which shall consist of money collected under this subsection. The
state treasurer shall be custodian of the fund. In accordance with sections 30.170 and 30.180, the
state treasurer may approve disbursements. The fund shall be a dedicated fund and, upon
appropriation, money in the fund shall be used solely as provided in this subsection.
Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund
at the end of the biennium shall not revert to the credit of the general revenue fund. The state
treasurer shall invest moneys in the fund in the same manner as other funds are invested. Any
interest and moneys earned on such investments shall be credited to the fund."; and
Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.