House ____ Amendment NO.____

Offered By

_____________________________________ _____________________________________

AMEND House Committee Substitute for Senate Bill No. 693, Page 31, Section 144.030, Line 313, by inserting immediately after said line the following:

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

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

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

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

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

<u>6. No sale of any motor vehicle, as defined in section 301.010, shall be exempt from any sales tax under this section.</u>

<u>7. No sale of dispensed fuel shall be exempt from any sales tax under this section.</u>"; and

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

Action Taken____ Date _________________________