

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Bill No. 1865, Page 1, In the Title, Lines 2-3, by deleting the words, "tax exemptions for
2 utilities used in food preparation" and inserting in lieu thereof the word, "taxation"; and

3
4 Further amend said bill, page, Section A, Line 2, by inserting after all of said section and line the following:

5 "136.300. 1. With respect to any issue relevant to ascertaining the tax liability of a taxpayer all laws
6 of the state imposing a tax shall be strictly construed against the taxing authority in favor of the taxpayer. The
7 director of revenue shall have the burden of proof with respect to any factual issue relevant to ascertaining the
8 liability of a taxpayer only if:

9 (1) The taxpayer has produced evidence that establishes that there is a reasonable dispute with respect
10 to the issue; and

11 (2) The taxpayer has adequate records of its transactions and provides the department of revenue
12 reasonable access to these records; and

13 (3) In the case of a partnership, corporation or trust, the net worth of the taxpayer does not exceed
14 seven million dollars and the taxpayer does not have more than five hundred employees at the time the final
15 decision of the director of the department of revenue is issued].

16 2. This section shall not apply to any issue with respect to the applicability of any tax [exemption or]
17 credit.

18 142.815. 1. Motor fuel used for the following nonhighway purposes is exempt from the fuel tax
19 imposed by this chapter, and a refund may be claimed by the consumer, except as provided for in subdivision
20 (1) of this subsection, if the tax has been paid and no refund has been previously issued:

21 (1) Motor fuel used for nonhighway purposes including fuel for farm tractors or stationary engines
22 owned or leased and operated by any person and used exclusively for agricultural purposes and including,
23 beginning January 1, 2006, bulk sales of one hundred gallons or more of gasoline made to farmers and
24 delivered by the ultimate [vender] vendor to a farm location for agricultural purposes only. As used in this
25 section, the term "farmer" shall mean any person engaged in farming in an authorized farm corporation, family
26 farm, or family farm corporation as defined in section 350.010. At the discretion of the ultimate[vender]
27 vendor, the refund may be claimed by the ultimate [vender] vendor on behalf of the consumer for sales made
28 to farmers and to persons engaged in construction for agricultural purposes as defined in section 142.800.
29 After December 31, 2000, the refund may be claimed only by the consumer and may not be claimed by the
30 ultimate [vender] vendor unless bulk sales of gasoline are made to a farmer after January 1, 2006, as provided
31 in this subdivision and the farmer provides an exemption certificate to the ultimate [vender] vendor , in which
32 case the ultimate [vender] vendor may make a claim for refund under section 142.824 but shall be liable for
33 any erroneous refund;

34 (2) Kerosene sold for use as fuel to generate power in aircraft engines, whether in aircraft or for

Action Taken _____ Date _____

1 training, testing or research purposes of aircraft engines;

2 (3) Diesel fuel used as heating oil, or in railroad locomotives or any other motorized flanged-wheel
3 rail equipment, or used for other nonhighway purposes other than as expressly exempted pursuant to another
4 provision.

5 2. Subject to the procedural requirements and conditions set out in this chapter, the following uses are
6 exempt from the tax imposed by section 142.803 on motor fuel, and a deduction or a refund may be claimed:

7 (1) Motor fuel for which proof of export is available in the form of a terminal-issued destination state
8 shipping paper and which is either:

9 (a) Exported by a supplier who is licensed in the destination state or through the bulk transfer system;

10 (b) Removed by a licensed distributor for immediate export to a state for which all the applicable
11 taxes and fees (however nominated in that state) of the destination state have been paid to the supplier, as a
12 trustee, who is licensed to remit tax to the destination state; or which is destined for use within the destination
13 state by the federal government for which an exemption has been made available by the destination state
14 subject to procedural rules and regulations promulgated by the director; or

15 (c) Acquired by a licensed distributor and which the tax imposed by this chapter has previously been
16 paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to
17 loading or as a diversion across state boundaries properly reported in conformity with this chapter and was
18 subsequently exported from this state on behalf of the distributor; The exemption pursuant to paragraph (a) of
19 this subdivision shall be claimed by a deduction on the report of the supplier which is otherwise responsible
20 for remitting the tax upon removal of the product from a terminal or refinery in this state. The exemption
21 pursuant to paragraphs (b) and (c) of this subdivision shall be claimed by the distributor, upon a refund
22 application made to the director within three years. A refund claim may be made monthly or whenever the
23 claim exceeds one thousand dollars;

24 (2) Undyed K-1 kerosene sold at retail through dispensers which have been designed and constructed
25 to prevent delivery directly from the dispenser into a vehicle fuel supply tank, and undyed K-1 kerosene sold
26 at retail through nonbarricaded dispensers in quantities of not more than twenty-one gallons for use other than
27 for highway purposes. Exempt use of undyed kerosene shall be governed by rules and regulations of the
28 director. If no rules or regulations are promulgated by the director, then the exempt use of undyed kerosene
29 shall be governed by rules and regulations of the Internal Revenue Service. A distributor or supplier
30 delivering to a retail facility shall obtain an exemption certificate from the owner or operator of such facility
31 stating that its sales conform to the dispenser requirements of this subdivision. A licensed distributor, having
32 obtained such certificate, may provide a copy to his or her supplier and obtain undyed kerosene without the
33 tax levied by section 142.803. Having obtained such certificate in good faith, such supplier shall be relieved
34 of any responsibility if the fuel is later used in a taxable manner. An ultimate vendor who obtained undyed
35 kerosene upon which the tax levied by section 142.803 had been paid and makes sales qualifying pursuant to
36 this subsection may apply for a refund of the tax pursuant to application, as provided in section 142.818, to
37 the director provided the ultimate vendor did not charge such tax to the consumer;

38 (3) Motor fuel sold to the United States or any agency or instrumentality thereof. This exemption
39 shall be claimed as provided in section 142.818;

40 (4) Motor fuel used solely and exclusively as fuel to propel motor vehicles on the public roads and
41 highways of this state when leased or owned and when being operated by a federally recognized Indian tribe
42 in the performance of essential governmental functions, such as providing police, fire, health or water
43 services. The exemption for use pursuant to this subdivision shall be made available to the tribal government
44 upon a refund application stating that the motor fuel was purchased for the exclusive use of the tribe in
45 performing named essential governmental services;

46 (5) That portion of motor fuel used to operate equipment attached to a motor vehicle, if the motor fuel

1 was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a
 2 highway and for the operation of equipment, or if the motor fuel was placed in a separate fuel tank and used
 3 only for the operation of auxiliary equipment. The exemption for use pursuant to this subdivision shall be
 4 claimed by a refund claim filed by the consumer who shall provide evidence of an allocation of use
 5 satisfactory to the director;

6 (6) Motor fuel acquired by a consumer out-of-state and carried into this state, retained within and
 7 consumed from the same vehicle fuel supply tank within which it was imported, except interstate motor fuel
 8 users;

9 (7) Motor fuel which was purchased tax-paid and which was lost or destroyed as a direct result of a
 10 sudden and unexpected casualty or which had been accidentally contaminated so as to be unsalable as
 11 highway fuel as shown by proper documentation as required by the director. The exemption pursuant to this
 12 subdivision shall be refunded to the person or entity owning the motor fuel at the time of the contamination or
 13 loss. Such person shall notify the director in writing of such event and the amount of motor fuel lost or
 14 contaminated within ten days from the date of discovery of such loss or contamination, and within thirty days
 15 after such notice, shall file an affidavit sworn to by the person having immediate custody of such motor fuel at
 16 the time of the loss or contamination, setting forth in full the circumstances and the amount of the loss or
 17 contamination and such other information with respect thereto as the director may require;

18 (8) Dyed diesel fuel or dyed kerosene used for an exempt purpose. This exemption shall be claimed
 19 as follows:

20 (a) A supplier or importer shall take a deduction against motor fuel tax owed on their monthly report
 21 for those gallons of dyed diesel fuel or dyed kerosene imported or removed from a terminal or refinery
 22 destined for delivery to a point in this state as shown on the shipping papers;

23 (b) This exemption shall be claimed by a deduction on the report of the supplier which is otherwise
 24 responsible for remitting the tax on removal of the product from a terminal or refinery in this state;

25 (c) This exemption shall be claimed by the distributor, upon a refund application made to the director
 26 within three years. A refund claim may be made monthly or whenever the claim exceeds one thousand
 27 dollars.

28 (9) Motor fuel delivered to any marina within this state that sells such fuel solely for use in any
 29 watercraft, as such term is defined in section 306.010, and not accessible to other motor vehicles, is exempt
 30 from the fuel tax imposed by this chapter. Any motor fuel distributor that delivers motor fuel to any marina in
 31 this state for use solely in any watercraft, as such term is defined in section 306.010, at a location other than a
 32 marina within this state may claim the exemption provided in this subsection by filing a claim for refund of
 33 the fuel tax.

34 144.010. 1. The following words, terms, and phrases when used in sections 144.010 to 144.525 have
 35 the meanings ascribed to them in this section, except when the context indicates a different meaning:

36 (1) "Admission" includes seats and tables, reserved or otherwise, and other similar accommodations
 37 and charges made therefor and amount paid for admission, exclusive of any admission tax imposed by the
 38 federal government or by sections 144.010 to 144.525;

39 (2) "Business" includes any activity engaged in by any person, or caused to be engaged in by him,
 40 with the object of gain, benefit or advantage, either direct or indirect, and the classification of which business
 41 is of such character as to be subject to the terms of sections 144.010 to 144.525. A person is "engaging in
 42 business" in this state for purposes of sections 144.010 to 144.525 if such person "engages in business in this
 43 state" or "maintains a place of business in this state" under section 144.605. The isolated or occasional sale of
 44 tangible personal property, service, substance, or thing, by a person not engaged in such business, does not
 45 constitute engaging in business within the meaning of sections 144.010 to 144.525 unless the total amount of
 46 the gross receipts from such sales, exclusive of receipts from the sale of tangible personal property by persons

1 which property is sold in the course of the partial or complete liquidation of a household, farm or nonbusiness
2 enterprise, exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall not be
3 construed to make any sale of property which is exempt from sales tax or use tax on June 1, 1977, subject to
4 that tax thereafter;

5 (3) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge, northern
6 bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive elk, and captive
7 furbearers held under permit issued by the Missouri department of conservation for hunting purposes. The
8 provisions of this subdivision shall not apply to sales tax on a harvested animal;

9 (4) "Gross receipts", except as provided in section 144.012, means the total amount of the sale price
10 of the sales at retail including any services other than charges incident to the extension of credit that are a part
11 of such sales made by the businesses herein referred to, capable of being valued in money, whether received in
12 money or otherwise; except that, the term "gross receipts" shall not include the sale price of property returned
13 by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax
14 due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall
15 be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price
16 above mentioned shall be deemed to be the amount received. It shall also include the lease or rental
17 consideration where the right to continuous possession or use of any article of tangible personal property is
18 granted under a lease or contract and such transfer of possession would be taxable if outright sale were made
19 and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such
20 article, and the tax shall be computed and paid by the lessee upon the rentals paid;

21 (5) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to, ostrich and
22 emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk documented as obtained from
23 a legal source and not from the wild, goats, horses, other equine, or rabbits raised in confinement for human
24 consumption;

25 (6) "Motor vehicle leasing company" shall be a company obtaining a permit from the director of
26 revenue to operate as a motor vehicle leasing company. Not all persons renting or leasing trailers or motor
27 vehicles need to obtain such a permit; however, no person failing to obtain such a permit may avail itself of
28 the optional tax provisions of subsection 5 of section 144.070, as hereinafter provided;

29 (7) "Person" includes any individual, firm, copartnership, joint adventure, association, corporation,
30 municipal or private, and whether organized for profit or not, state, county, political subdivision, state
31 department, commission, board, bureau or agency, except the state transportation department, estate, trust,
32 business trust, receiver or trustee appointed by the state or federal court, syndicate, or any other group or
33 combination acting as a unit, and the plural as well as the singular number;

34 (8) "Purchaser" means a person who purchases tangible personal property or to whom are rendered
35 services, receipts from which are taxable under sections 144.010 to 144.525;

36 (9) "Research or experimentation activities" are the development of an experimental or pilot model,
37 plant process, formula, invention or similar property, and the improvement of existing property of such type.
38 Research or experimentation activities do not include activities such as ordinary testing or inspection of
39 materials or products for quality control, efficiency surveys, advertising promotions or research in connection
40 with literary, historical or similar projects;

41 (10) "Sale" or "sales" includes installment and credit sales, and the exchange of properties as well as
42 the sale thereof for money, every closed transaction constituting a sale, and means any transfer, exchange or
43 barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for
44 valuable consideration and the rendering, furnishing or selling for a valuable consideration any of the
45 substances, things and services herein designated and defined as taxable under the terms of sections 144.010
46 to 144.525;

(11) "Sale at retail" means any transfer made by any person engaged in business as defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use or consumption and not for resale in any form as tangible personal property, for a valuable consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists, optometrists and veterinarians and used in the practice of their professions shall be deemed to be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts, computer output or microfilm or microfiche and computer-assisted photo compositions to a purchaser to enable the purchaser to obtain for his or her own use the desired information contained in such computer printouts, computer output on microfilm or microfiche and computer-assisted photo compositions shall be considered as the sale of a service and not as the sale of tangible personal property. Where necessary to conform to the context of sections 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail" shall be construed to embrace:

(a) Sales of admission tickets[, cash admissions,] and charges and fees for admission to [or in places of amusement, entertainment and recreation, games and athletic events] view sporting events, dance performances, theater performances, orchestra, concerts, and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, and other commercial attractions. Such tax shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for admission and seating accommodations, or fees paid to, or in any place exempt from taxation under subdivision (21) of subsection 2 of section 144.030;

(b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

(c) Sales of local and long distance telecommunications service to telecommunications subscribers and to others through equipment of telecommunications subscribers for the transmission of messages and conversations, and the sale, rental or leasing of all equipment or services pertaining or incidental thereto;

(d) Sales of service for transmission of messages by telegraph companies;

(e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in which rooms, meals or drinks are regularly served to the public;

(f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(12) "Seller" means a person selling or furnishing tangible personal property or rendering services, on the receipts from which a tax is imposed pursuant to section 144.020;

(13) The noun "tax" means either the tax payable by the purchaser of a commodity or service subject to tax, or the aggregate amount of taxes due from the vendor of such commodities or services during the period for which he or she is required to report his or her collections, as the context may require;

(14) "Telecommunications service", for the purpose of this chapter, the transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar means. As used in this definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications service does not include the following if such services are separately stated on the customer's bill or on records of the seller maintained in the ordinary course of business:

(a) Access to the internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunications service used to provide such access;

(b) Answering services and one-way paging services;

(c) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or

(d) Cable or satellite television or music services; and

(15) "Product which is intended to be sold ultimately for final use or consumption" means tangible personal property, or any service that is subject to state or local sales or use taxes, or any tax that is substantially equivalent thereto, in this state or any other state.

2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other provisions of law pertaining to sales or use taxes which incorporate the provisions of sections 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning given it in section 700.010.

3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

144.018. 1. Notwithstanding any other provision of law to the contrary, except as provided under subsection 2 or 3 of this section, when a purchase of tangible personal property or service subject to tax is made for the purpose of resale, such purchase shall be either exempt or excluded under this chapter if the subsequent sale is:

(1) Subject to a tax in this or any other state;

(2) For resale;

(3) Excluded from tax under this chapter;

(4) Subject to tax but exempt under this chapter; or

(5) Exempt from the sales tax laws of another state, if the subsequent sale is in such other state.

The purchase of tangible personal property by a taxpayer shall not be deemed to be for resale if such property is used or consumed by the taxpayer in providing a service on which tax is not imposed by subsection 1 of section 144.020, except purchases made in fulfillment of any obligation under a defense contract with the United States government.

2. For purposes of subdivision (2) of subsection 1 of section 144.020, a place of amusement, entertainment or recreation, including games or athletic events, shall remit tax on the amount paid for admissions or seating accommodations, or fees paid to, or in such place of amusement, entertainment or recreation. Any subsequent sale of such admissions or seating accommodations shall not be subject to tax if the initial sale was an arms length transaction for fair market value with an unaffiliated entity. If the sale of such admissions or seating accommodations is exempt or excluded from payment of sales and use taxes, the provisions of this subsection shall not require the place of amusement, entertainment, or recreation to remit tax on that sale. Such sales under subdivision (2) of subsection 1 of section 144.020 shall include sales of admission tickets and charges and fees for admission to view sporting events, dance performances, theater performances, orchestra, concerts and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, and other commercial attractions. Such tax shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for admission and seating accommodations, or fees paid to, or in any place exempt from taxation under subdivision (21) of subsection 2 of section 144.030.

3. For purposes of subdivision (6) of subsection 1 of section 144.020, a hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public shall remit tax on the amount of sales or charges for all rooms, meals, and drinks furnished at such hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public. Any subsequent sale of such rooms, meals, or drinks shall not be subject to tax if the initial sale was

an arms length transaction for fair market value with an unaffiliated entity. If the sale of such rooms, meals, or drinks is exempt or excluded from payment of sales and use taxes, the provisions of this subsection shall not require the hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car, tourist cabin, tourist camp, or other place in which rooms, meals, or drinks are regularly served to the public to remit tax on that sale.

4. The provisions of this section are intended to reject and abrogate earlier case law interpretations of the state's sales and use tax law with regard to sales for resale as extended in *Music City Centre Management, LLC v. Director of Revenue*, 295 S.W.3d 465, (Mo. 2009) and *ICC Management, Inc. v. Director of Revenue*, 290 S.W.3d 699, (Mo. 2009). The provisions of this section are intended to clarify the exemption or exclusion of purchases for resale from sales and use taxes as originally enacted in this chapter.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be titled under the laws of the state of Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable service at retail in this state. The rate of tax shall be as follows:

(1) Upon every retail sale in this state of tangible personal property, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, except as otherwise provided in section 144.025;

(2) A tax equivalent to four percent of the amount paid for admission tickets and [seating accommodations, or] charges and fees [paid] to[, or in any place of amusement, entertainment or recreation, games and athletic events] view sporting events, dance performances, theater performances, orchestra, concerts and other performing arts productions, and amounts paid for admission to racetracks, arcades, theme and amusement parks, water parks, circuses, carnivals, festivals, air shows, museums, marinas, motion picture theaters, and other commercial attractions. Such tax shall not include any sales regardless of how offered and sold as a right of first refusal, right to purchase, single admission ticket, bundled package or season pass for admission and seating accommodations, or fees paid to, or in any place exempt from taxation under subdivision (21) of subsection 2 of section 144.030;

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

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

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

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

(7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses and trucks as

are licensed by the division of motor carrier and railroad safety of the department of economic development of Missouri, engaged in the transportation of persons for hire;

(8) A tax equivalent to four percent of the amount paid or charged for rental or lease of tangible personal property, provided that if the lessor or renter of any tangible personal property had previously purchased the property under the conditions of "sale at retail" or leased or rented the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in this section and section 144.070. In no event shall the rental or lease of boats and outboard motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

(9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be registered under the laws of the state of Missouri. This tax is imposed on the person titling such property, and shall be paid according to the procedures in section 144.440.

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

Further amend said bill, Page 9, Section 144.030, Line 296, by inserting after the word, "establishment" the following:

":

(44) All sales of motor fuel, as defined in section 142.800, used in any watercraft, as defined in section 306.010.; and

Further amend said bill, Page 10, Section 144.030, Line 308, by inserting after all of said section and line the following:

"144.044. 1. As used in this section, the following terms mean:

(1) "Sale of a modular unit", a transfer of a modular unit as defined in section 700.010;

(2) "Sale of a new manufactured home", a transfer of a manufactured home, as defined in section 700.010, which involves the delivery of the document known as the manufacturer's statement of origin to a person other than a manufactured home dealer, as dealer is defined in section 700.010, for purposes of allowing such person to obtain a title to the manufactured home from the department of revenue of this state or the appropriate agency or officer of any other state;

(3) "Sale of a used manufactured home", any subsequent sale of a manufactured home as defined in section 700.010, which does not qualify as "new" as defined in subdivision (9) of section 700.010.

2. In the event of the sale of a new manufactured home, forty percent of the purchase price, as defined in section 700.320, shall be considered the sale of a service and not the sale of tangible personal property. In addition to the exemptions granted under the provisions of section 144.030, the sale of services as defined in this section shall be specifically exempted from the provisions of sections 238.235 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525 and 144.600 to 144.745, and from the computation of the tax levied, assessed or payable under sections 238.235 and 238.410, the local sales tax law

1 as defined in section 32.085, sections 144.010 to 144.525 and 144.600 to 144.745, and section 238.235.

2 3. In the event of the sale of a new modular unit, forty percent of the retail sale of the unit or forty
3 percent of the manufacturer's sales price of the unit if the manufacturer makes a sale to a consumer that is not a
4 retail sale, plus any carrier charge and freight charges shall be considered the sale of a service and sixty
5 percent shall be the retail sale of tangible personal property. In addition to the exemptions granted under the
6 provisions of section 144.030, the sale of services as defined in this section shall be specifically exempted
7 from the provisions of sections 238.235 and 238.410, the local sales tax law as defined in section 32.085,
8 sections 144.010 to 144.525 and 144.600 to 144.745, and from the computation of the tax levied, assessed, or
9 payable under sections 238.235 and 238.410, the local sales tax law as defined in section 32.085, sections
10 144.010 to 144.525 and 144.600 to 144.745, and section 238.235.

11 4. In addition to the exemptions granted under the provisions of section 144.030, the sale of a used
12 manufactured home as defined in this section shall be specifically exempted from the provisions of sections
13 238.235 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525 and
14 144.600 to 144.745, and from the computation of the tax levied, assessed, or payable under sections 238.235
15 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525 and 144.600 to
16 144.745, and section 238.235."; and

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