

House _____ Amendment NO. _____

Offered By _____

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

4 Further amend said bill and said page, Section A, Line 2, by inserting immediately after said line the
5 following:
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7 ""144.021. 1. The purpose and intent of sections 144.010 to 144.510 is to impose a tax upon
8 the privilege of engaging in the business, in this state, of selling tangible personal property and those
9 services listed in section 144.020 and for the privilege of titling new and used motor vehicles,
10 trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this
11 state which are required to be registered under the laws of the state of Missouri. Except as otherwise
12 provided, the primary tax burden is placed upon the seller making the taxable sales of property or
13 service and is levied at the rate provided for in section 144.020. Excluding subdivision (9) of
14 subsection 1 of section 144.020 and sections 144.070, 144.440 and 144.450, the extent to which a
15 seller is required to collect the tax from the purchaser of the taxable property or service is governed
16 by section 144.285 and in no way affects sections 144.080 and 144.100, which require all sellers to
17 report to the director of revenue their "gross receipts", defined herein to mean the aggregate amount
18 of the sales price of all sales at retail, and remit tax at four percent of their gross receipts.

19 2. If the amount of taxes due under sections 144.010 to 144.510 is modified by a decision of:

20 (1) The director of revenue;

21 (2) The administrative hearing commission; or

22 (3) A court of competent jurisdiction;
23

24 which changes which items of tangible personal property or services are taxable, all affected sellers
25 shall be notified by the department of revenue before such modification shall take effect for such
26 sellers. Failure of the department of revenue to notify a seller shall relieve such seller of liability for
27 taxes that would be due under the modification until the seller is notified. The waiver of liability for
28 taxes under this subsection shall only apply to sellers actively selling the type of tangible personal
29 property or service affected by the decision on the date the decision is made or handed down."; and
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31 Further amend said bill, Page 10, Section 144.030, Line 308, by inserting immediately after said line
32 the following:
33

34 ""144.054. 1. As used in this section, the following terms mean:

35 (1) "Processing", any mode of treatment, act, or series of acts performed upon materials to
36 transform or reduce them to a different state or thing, including treatment necessary to maintain or

Action Taken _____ Date _____

1 preserve such processing by the producer at the production facility;

2 (2) "Recovered materials", those materials which have been diverted or removed from the
3 solid waste stream for sale, use, reuse, or recycling, whether or not they require subsequent
4 separation and processing.

5 2. In addition to all other exemptions granted under this chapter, there is hereby specifically
6 exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and from the
7 computation of the tax levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to
8 144.761, electrical energy and gas, whether natural, artificial, or propane, water, coal, and energy
9 sources, chemicals, machinery, equipment, and materials used or consumed in the manufacturing,
10 processing, compounding, mining, or producing of any product, or used or consumed in the
11 processing of recovered materials, or used in research and development related to manufacturing,
12 processing, compounding, mining, or producing any product. The exemptions granted in this
13 subsection shall not apply to local sales taxes as defined in section 32.085 and the provisions of this
14 subsection shall be in addition to any state and local sales tax exemption provided in section 144.030.

15 3. In addition to all other exemptions granted under this chapter, there is hereby specifically
16 exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and section
17 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the tax
18 levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section
19 238.235, and the local sales tax law as defined in section 32.085, all utilities, machinery, and
20 equipment used or consumed directly in television or radio broadcasting and all sales and purchases
21 of tangible personal property, utilities, services, or any other transaction that would otherwise be
22 subject to the state or local sales or use tax when such sales are made to or purchases are made by a
23 contractor for use in fulfillment of any obligation under a defense contract with the United States
24 government, and all sales and leases of tangible personal property by any county, city, incorporated
25 town, or village, provided such sale or lease is authorized under chapter 100, and such transaction is
26 certified for sales tax exemption by the department of economic development, and tangible personal
27 property used for railroad infrastructure brought into this state for processing, fabrication, or other
28 modification for use outside the state in the regular course of business.

29 4. In addition to all other exemptions granted under this chapter, there is hereby specifically
30 exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and section
31 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the tax
32 levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section
33 238.235, and the local sales tax law as defined in section 32.085, all sales and purchases of tangible
34 personal property, utilities, services, or any other transaction that would otherwise be subject to the
35 state or local sales or use tax when such sales are made to or purchases are made by a private partner
36 for use in completing a project under sections 227.600 to 227.669.

37 5. In addition to all other exemptions granted under this chapter, there is hereby specifically
38 exempted from the provisions of sections 144.010 to 144.525 and 144.600 to 144.761, and section
39 238.235, and the local sales tax law as defined in section 32.085, and from the computation of the tax
40 levied, assessed, or payable under sections 144.010 to 144.525 and 144.600 to 144.761, and section
41 238.235, and the local sales tax law as defined in section 32.085, all materials, manufactured goods,
42 machinery and parts, electrical energy and gas, whether natural, artificial or propane, water, coal and
43 other energy sources, chemicals, soaps, detergents, cleaning and sanitizing agents, and other
44 ingredients and materials used or consumed by commercial or industrial laundries to treat, clean, and
45 sanitize textiles and other materials."; and

46
47 Further amend said bill by amending the title, enacting clause, and intersectional references
48 accordingly.