

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

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 1861 & 1864, Page 1, in the Title, Line  
2 3, by deleting the words "public assistance benefits" and inserting in lieu thereof the words "farmers'  
3 markets"; and

4  
5 Further amend said bill and page, Section A, Line 3, by inserting immediately after said line the  
6 following:

7  
8 "144.527. 1. In addition to the exemptions granted under this chapter, there shall also be  
9 specifically exempted from state and local sales and use taxes defined, levied, or calculated under  
10 section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761, and section 238.235 all  
11 sales of farm products sold at a farmers' market.

12 2. For purposes of this section "farm products" shall mean any fresh fruits, vegetables,  
13 mushrooms, nuts, shell eggs, honey or other bee products, maple syrup or maple sugar, flowers,  
14 nursery stock and other horticultural commodities, livestock food products, including meat, milk,  
15 cheese, and other dairy products, food products of "aquaculture", as defined in section 277.024,  
16 including fish, oysters, clams, mussels, and other molluscan shellfish taken from the waters of the  
17 state, products from any tree, vine, or plant and other flowers, or any of the products listed in this  
18 subdivision that have been processed by the participating farmer, including, but not limited to, baked  
19 goods made with farm products.

20 3. For purposes of this section "farmers' market" shall mean an individual farmer or a  
21 cooperative or nonprofit enterprise or association that consistently occupies a given site throughout  
22 the season, which operates principally as a common marketplace for an individual farmer or a group  
23 of farmers to sell farm products directly to consumers and where the products sold are produced by  
24 the participating farmers with the sole intent and purpose of generating a portion of household  
25 income.

26 4. The provisions of this section do not apply to any farmer with estimated total annual sales  
27 of twenty-five thousand dollars or more from participating in farmers' markets." ; and

28  
29 Further amend said bill by amending the title, enacting clause, and intersectional references  
30 accordingly.

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